DOCKET 950495-WS
EXHIBIT NO. 67
96-04227

Southern States Utilities

EXHIBIT FLL-6
BOOK 12 OF 13
REBUTTAL TESTIMONY

ORIGINAL
FILE COPY

RATE SCHEDULES AND SUPPORTING DATA ASSOCIATED WITH STAFF PROPOSED RATE DESIGNS

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

FOX RUN - PARK MANOR

PROJECTED TEST YEAR ENDED 12/31/96

FLOBIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495-WS EXHIBIT NO 67
COMPANY/ WITNESS: SSU/Vierma
DATE: 4-29-96
DOCUMENT NUMBER-DATE
03424 MAR 21 96
FPSC-RECORDS/REPORTING

EXHIBIT FLL-6
BOOK 12 OF 13
REBUTTAL TESTIMONY

DETAILED 1996 WASTEWATER RATE BASE AND
OPERATING INCOME FOR UNIFORM PLANTS
FOX RUN - PARK MANOR

TABLE OF CONTENTS

PLANT NAME	COUNTY	SCHEDULE A	SCHEDULE B
Fox Run	Martin	1 - 48	49 - 78
Holiday Haven	Lake	79 - 126	127 - 156
Jungle Den	Volusia	157 - 204	205 - 234
Leilani Heights	Martin	235 - 282	283 - 312
Leisure Lakes	Highlands	313 - 360	361 - 390
Marco Shores	Collier	391 - 438	439 - 468
Marion Oaks	Marion	469 - 516	517 - 546
Meredith Manor	Seminole	547 - 594	595 - 624
Morningview	Lake	625 - 672	673 - 702
Palm Port	Putnam	703 - 750	751 - 780
Palm Terrace	Pasco	781 - 828	829 - 858
Park Manor	Putnam	859 - 906	907 - 936

SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	493,712	0	493,712	A-6 (S)
2	Utility Land & Land Rights	3,609	0	3,609	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(131,123)	0	(131,123)	A-10 (S)
6	CIAC	(197,069)	0	(197,069)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	74,821	0	74,821	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(734)	0	(734)	Vol. II
13	Deferred Taxes	(2,588)	0	(2,588)	C-7 (S)
14	Working Capital Allowance	4,255	0	4,255	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	244,882	0	244,882	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

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

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

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

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

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

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

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		309,945
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**		309,945
16			
17			
18	1993 Additions		161,152
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,665
21	1993 Net Additions		162,816
22	**12/31/93 Balance**		472,761
23			
24			
25	1994 Additions		22,574
26	1994 Retirements		438
27	1994 Adjustments		0
28	1994 Net Additions		22,137
29	**12/31/94 Balance**		494,898
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(118)
32	1995 Additions		2,909
33	1995 Retirements		163
34	1995 Adjustments		0
35	1995 Net Additions		2,746
36	**12/31/95 Balance**		497,526
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,104)
39	1996 Additions		1,497
40	1996 Retirements		12
41	1996 Adjustments		0
42	1996 Net Additions		1,484
43	**12/31/96 Balance**		497,908

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	228	0	0	0	228	0	228	228	0	228
4	389.1 Other Plant & Misc. Equipment	19	0	0	0	19	0	19	19	0	19
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	3,115	0	0	0	3,115	0	3,115	3,115	0	3,115
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	200,790	0	0	0	200,790	0	200,790	200,790	0	200,790
9	361.2 Collection Sewers - Gravity	5,111	0	0	0	5,111	0	5,111	5,111	0	5,111
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	17,741	0	0	0	17,741	0	17,741	17,741	0	17,741
12	364.2 Flow Measuring Devices	4,596	0	0	0	4,596	0	4,596	4,596	0	4,596
13	365.2 Flow Measuring Installation	1	0	0	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	15	0	0	0	15	0	15	15	0	15
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	399	0	0	0	399	0	399	399	0	399
18	370.3 Receiving Wells	35,114	0	0	0	35,114	0	35,114	35,114	0	35,114
19	371.3 Pumping Equipment	50,385	0	0	0	50,385	0	50,385	50,385	0	50,385
20	389.3 Other Plant & Misc. Equipment	31	0	0	0	31	0	31	31	0	31
21	***TREATMENT AND DISPOSAL PLANT***										
22	353.4 Land & Land Rights	214	0	0	0	214	0	214	214	0	214
23	354.4 Structures & Improvements	11,501	0	0	0	11,501	0	11,501	11,501	0	11,501
24	380.4 Treatment & Disposal	83,538	0	0	0	83,538	0	83,538	83,538	0	83,538
25	381.4 Plant Sewers	5,771	0	0	0	5,771	0	5,771	5,771	0	5,771
26	382.4 Outfall Sewer Lines	61,512	0	0	0	61,512	0	61,512	61,512	0	61,512
27	389.4 Other Plant & Misc. Equipment	740	0	0	0	740	0	740	740	0	740
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	280	0	0	0	280	0	280	280	0	280
30	354.5 Structures & Improvements	2,846	24	(12)	12	2,858	0	2,858	2,854	0	2,854
31	390.5 Office Furniture & Equipment	1,764	0	0	0	1,764	0	1,764	1,764	0	1,764
32	390.51 Computer Equipment	4,155	891	0	891	5,047	0	5,047	4,695	0	4,695
33	391.5 Transportation Equipment	2,636	120	0	120	2,756	0	2,756	2,709	0	2,709
34	392.5 Stores Equipment	25	0	0	0	25	0	25	25	0	25
35	393.5 Tools, Shop & Garage Equipment	961	36	0	36	997	0	997	983	0	983
36	394.5 Laboratory Equipment	874	28	0	28	903	0	903	891	0	891
37	395.5 Power Operated Equipment	886	397	0	397	1,283	0	1,283	1,126	0	1,126
38	396.5 Communication Equipment	511	0	0	0	511	0	511	511	0	511
39	397.5 Miscellaneous Equipment	230	0	0	0	230	0	230	230	0	230
40	398.5 Other Tangible Plant	432	0	0	0	432	0	432	432	0	432
41	**INTANGIBLE PLANT**	247	0	0	0	247	0	247	247	0	247
42	**COLLECTION PLANT**	231,369	0	0	0	231,369	0	231,369	231,369	0	231,369
43	**SYSTEM PUMPING PLANT**	85,929	0	0	0	85,929	0	85,929	85,929	0	85,929
44	**TREATMENT AND DISPOSAL PLANT**	163,276	0	0	0	163,276	0	163,276	163,276	0	163,276
45	**GENERAL PLANT**	15,801	1,497	(12)	1,484	17,085	0	17,085	16,500	0	16,500
46	**TOTAL PLANT IN SERVICE**	496,422	1,497	(12)	1,484	497,906	0	497,906	497,321	0	497,321
47	**LAND & LAND RIGHTS**	3,609	0	0	0	3,609	0	3,609	3,609	0	3,609
48	**TOTAL PIS LESS LAND**	492,813	1,497	(12)	1,484	494,297	0	494,297	493,712	0	493,712

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

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

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

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	228	228	228	228	228	228	228	228	228	228	228	228	228	0	228
4	389.1 Other Plant & Misc. Equipment	19	19	19	19	19	19	19	19	19	19	19	19	19	0	19
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	0	3,115
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	200,790	200,790	200,790	200,790	200,790	200,790	200,790	200,790	200,790	200,790	200,790	200,790	200,790	0	200,790
9	361.2 Collection Sewers - Gravity	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	5,111	0	5,111
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	0	17,741
12	364.2 Flow Measuring Devices	4,596	4,596	4,596	4,596	4,596	4,596	4,596	4,596	4,596	4,596	4,596	4,596	4,596	0	4,596
13	365.2 Flow Measuring Installation	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	15	15	15	15	15	15	15	15	15	15	15	15	15	0	15
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	399	399	399	399	399	399	399	399	399	399	399	399	399	0	399
18	370.3 Receiving Wells	35,114	35,114	35,114	35,114	35,114	35,114	35,114	35,114	35,114	35,114	35,114	35,114	35,114	0	35,114
19	371.3 Pumping Equipment	50,385	50,385	50,385	50,385	50,385	50,385	50,385	50,385	50,385	50,385	50,385	50,385	50,385	0	50,385
20	389.3 Other Plant & Misc. Equipment	31	31	31	31	31	31	31	31	31	31	31	31	31	0	31
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	214	214	214	214	214	214	214	214	214	214	214	214	214	0	214
23	354.4 Structures & Improvements	11,501	11,501	11,501	11,501	11,501	11,501	11,501	11,501	11,501	11,501	11,501	11,501	11,501	0	11,501
24	380.4 Treatment & Disposal	83,538	83,538	83,538	83,538	83,538	83,538	83,538	83,538	83,538	83,538	83,538	83,538	83,538	0	83,538
25	381.4 Plant Sewers	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	0	5,771
26	382.4 Outfall Sewer Lines	61,512	61,512	61,512	61,512	61,512	61,512	61,512	61,512	61,512	61,512	61,512	61,512	61,512	0	61,512
27	389.4 Other Plant & Misc. Equipment	740	740	740	740	740	740	740	740	740	740	740	740	740	0	740
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	280	280	280	280	280	280	280	280	280	280	280	280	280	0	280
30	354.5 Structures & Improvements	2,846	2,856	2,856	2,856	2,859	2,859	2,849	2,849	2,850	2,852	2,854	2,856	2,858	12	2,854
31	390.5 Office Furniture & Equipment	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	0	1,764
32	390.51 Computer Equipment	4,155	4,509	4,536	4,609	4,624	4,638	4,725	4,739	4,754	4,827	4,897	4,974	5,047	991	4,885
33	391.5 Transportation Equipment	2,606	2,684	2,687	2,697	2,699	2,701	2,713	2,715	2,716	2,728	2,736	2,746	2,758	120	2,709
34	392.5 Stores Equipment	25	25	25	25	25	25	25	25	25	25	25	25	25	0	25
35	393.5 Tools, Shop & Garage Equipment	961	976	977	980	980	981	984	985	985	988	991	994	997	36	983
36	394.5 Laboratory Equipment	874	886	886	889	889	890	892	893	893	896	898	900	903	28	891
37	395.5 Power Operated Equipment	686	1,043	1,055	1,066	1,094	1,101	1,139	1,146	1,152	1,185	1,218	1,250	1,283	397	1,126
38	396.5 Communication Equipment	511	511	511	511	511	511	511	511	511	511	511	511	511	0	511
39	397.5 Miscellaneous Equipment	230	230	230	230	230	230	230	230	230	230	230	230	230	0	230
40	398.5 Other Tangible Plant	432	432	432	432	432	432	432	432	432	432	432	432	432	0	432
41	**INTANGIBLE PLANT**	247	247	247	247	247	247	247	247	247	247	247	247	247	0	247
42	**COLLECTION PLANT**	231,369	231,369	231,369	231,369	231,369	231,369	231,369	231,369	231,369	231,369	231,369	231,369	231,369	0	231,369
43	**SYSTEM PUMPING PLANT**	85,929	85,929	85,929	85,929	85,929	85,929	85,929	85,929	85,929	85,929	85,929	85,929	85,929	0	85,929
44	**TREATMENT AND DISPOSAL PLANT**	163,276	163,276	163,276	163,276	163,276	163,276	163,276	163,276	163,276	163,276	163,276	163,276	163,276	0	163,276
45	**GENERAL PLANT**	15,601	16,194	16,240	16,363	16,387	16,411	16,544	16,560	16,593	16,716	16,834	16,962	17,085	1,484	16,500
46	**TOTAL PLANT IN SERVICE**	496,422	497,015	497,061	497,184	497,208	497,232	497,365	497,390	497,414	497,536	497,655	497,783	497,906	1,484	497,321
47	**LAND & LAND RIGHTS**	3,609	3,609	3,609	3,609	3,609	3,609	3,609	3,609	3,609	3,609	3,609	3,609	3,609	0	3,609
48	**TOTAL PIS LESS LAND**	492,813	493,406	493,452	493,575	493,599	493,623	493,756	493,781	493,805	493,927	494,046	494,174	494,297	1,484	493,712

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

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

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

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	10	1	2	0	0	(10)	0	0	2	2	2	2	12	8
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	354	27	73	15	15	87	15	15	73	70	77	73	891	540
33	391.5 Transportation Equipment	48	4	10	2	2	12	2	2	10	9	10	10	120	72
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	14	1	3	1	1	4	1	1	3	3	3	3	36	22
36	394.5 Laboratory Equipment	11	1	2	0	0	3	0	0	2	2	2	2	28	17
37	395.5 Power Operated Equipment	158	12	32	6	6	39	6	6	32	31	34	32	397	240
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	594	46	122	24	24	133	24	24	122	118	129	122	1,484	899
46	**TOTAL NET ADDITIONS**	594	46	122	24	24	133	24	24	122	118	129	122	1,484	899
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	594	46	122	24	24	133	24	24	122	118	129	122	1,484	899

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

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

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

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	10	1	2	0	0	2	0	0	2	2	2	2	24	15
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	354	27	73	15	15	87	15	15	73	70	77	73	861	540
33	391.5 Transportation Equipment	48	4	10	2	2	12	2	2	10	9	10	10	120	72
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	14	1	3	1	1	4	1	1	3	3	3	3	36	22
36	394.5 Laboratory Equipment	11	1	2	0	0	3	0	0	2	2	2	2	28	17
37	395.5 Power Operated Equipment	158	12	32	6	6	39	6	6	32	31	34	32	397	240
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	594	46	122	24	24	145	24	24	122	118	129	122	1,497	906
46	TOTAL GROSS ADDITIONS	594	46	122	24	24	145	24	24	122	118	129	122	1,497	906
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	594	46	122	24	24	145	24	24	122	118	129	122	1,497	906

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	12	0	0	0	0	0	0	12	7
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	12	0	0	0	0	0	0	12	7
46	TOTAL RETIREMENTS	0	0	0	0	0	12	0	0	0	0	0	0	12	7
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	12	0	0	0	0	0	0	12	7

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

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

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

FPSC
Schedule: A-8 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	228	0.00%	0
4	389.1 Other Plant & Misc. Equipment	19	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	3,115	0.00%	0
7	354.2 Structures & Improvements	0	0.00%	0
8	360.2 Collection Sewers - Force	200,790	0.00%	0
9	361.2 Collection Sewers - Gravity	5,111	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	17,741	0.00%	0
12	364.2 Flow Measuring Devices	4,596	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	15	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	399	0.00%	0
18	370.3 Receiving Wells	35,114	0.00%	0
19	371.3 Pumping Equipment	50,385	0.00%	0
20	389.3 Other Plant & Misc. Equipment	31	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	214	0.00%	0
23	354.4 Structures & Improvements	11,501	0.00%	0
24	380.4 *Treatment* & Disposal	83,538	0.00%	0
25	381.4 Plant Sewers	5,771	0.00%	0
26	382.4 Outfall Sewer Lines	61,512	0.00%	0
27	389.4 Other Plant & Misc. Equipment	740	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	280	0.00%	0
30	354.5 Structures & Improvements	2,854	0.00%	0
31	390.5 Office Furniture & Equipment	1,764	0.00%	0
32	390.51 *Computer Equipment*	4,695	0.00%	0
33	391.5 Transportation Equipment	2,709	0.00%	0
34	392.5 Stores Equipment	25	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	983	0.00%	0
36	394.5 Laboratory Equipment	891	0.00%	0
37	395.5 Power Operated Equipment	1,126	0.00%	0
38	396.5 Communication Equipment	511	0.00%	0
39	397.5 Miscellaneous Equipment	230	0.00%	0
40	398.5 *Other Tangible Plant*	432	0.00%	0
41	**INTANGIBLE PLANT**	247	0.00%	0
42	**COLLECTION PLANT**	231,369	0.00%	0
43	**SYSTEM PUMPING PLANT**	85,929	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	163,276	0.00%	0
45	**GENERAL PLANT**	16,500	0.00%	0
46	**TOTAL PLANT IN SERVICE**	497,321	0.00%	0
47	**LAND & LAND RIGHTS**	3,609	0.00%	0
48	**TOTAL PIS LESS LAND**	493,712	0.00%	0

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

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

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

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	0	0	0	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		62,686
10	Utility Adjustment to ordered balance (1)		(4,722)
11	1992 Additions		7,654
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		7,654
15	**12/31/92 Balance**		65,618
16			
17			
18	1993 Additions		12,393
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	690
21	1993 Net Additions		13,083
22	**12/31/93 Balance**		78,701
23			
24			
25	1994 Additions		21,752
26	1994 Retirements		438
27	1994 Adjustments		0
28	1994 Net Additions		21,314
29	**12/31/94 Balance**		100,016
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(52)
32	1995 Additions		21,051
33	1995 Retirements		163
34	1995 Adjustments		0
35	1995 Net Additions		20,888
36	**12/31/95 Balance**		120,852
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(315)
39	1996 Additions		21,184
40	1996 Retirements		12
41	1996 Adjustments		0
42	1996 Net Additions		21,172
43	**12/31/96 Balance**		141,708

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

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Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	26	6	32	0	32	29	0	29
4	389.1 Other Plant & Misc. Equipment	4	1	5	0	5	5	0	5
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(4)	0	(4)	0	(4)	(4)	0	(4)
8	*360.2 Collection Sewers - Force*	32,318	6,686	39,004	0	39,004	35,661	0	35,661
9	361.2 Collection Sewers - Gravity	727	113	840	0	840	784	0	784
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,916	467	6,383	0	6,383	6,149	0	6,149
12	364.2 Flow Measuring Devices	2,986	919	3,905	0	3,905	3,445	0	3,445
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	3	1	4	0	4	4	0	4
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	79	12	91	0	91	85	0	85
18	370.3 Receiving Wells	12,918	1,169	14,087	0	14,087	13,503	0	13,503
19	371.3 Pumping Equipment	5,169	2,801	7,970	0	7,970	6,570	0	6,570
20	389.3 Other Plant & Misc. Equipment	8	2	10	0	10	9	0	9
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,253	360	2,613	0	2,613	2,433	0	2,433
24	380.4 Treatment & Disposal	40,690	4,645	45,335	0	45,335	43,013	0	43,013
25	381.4 Plant Sewers	248	165	413	0	413	330	0	330
26	382.4 Outfall Sewer Lines	9,663	2,048	11,711	0	11,711	10,687	0	10,687
27	389.4 Other Plant & Misc. Equipment	101	41	142	0	142	122	0	122
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	643	59	702	0	702	672	0	672
31	390.5 Office Furniture & Equipment	813	118	931	0	931	872	0	872
32	390.51 Computer Equipment	1,908	783	2,691	0	2,691	2,300	0	2,300
33	391.5 Transportation Equipment	1,947	452	2,399	0	2,399	2,173	0	2,173
34	392.5 Stores Equipment	9	1	10	0	10	9	0	9
35	393.5 Tools, Shop & Garage Equipment	497	61	558	0	558	528	0	528
36	394.5 Laboratory Equipment	129	59	188	0	188	159	0	159
37	395.5 Power Operated Equipment	904	94	998	0	998	951	0	951
38	396.5 Communication Equipment	239	51	290	0	290	264	0	264
39	*397.5 Miscellaneous Equipment*	58	15	73	0	73	65	0	65
40	398.5 Other Tangible Plant	284	43	327	0	327	305	0	305
41	INTANGIBLE PLANT	30	7	37	0	37	34	0	34
42	COLLECTION PLANT	41,946	8,186	50,132	0	50,132	46,039	0	46,039
43	SYSTEM PUMPING PLANT	18,174	3,984	22,158	0	22,158	20,167	0	20,167
44	TREATMENT AND DISPOSAL PLANT	52,955	7,259	60,214	0	60,214	56,585	0	56,585
45	GENERAL PLANT	7,431	1,736	9,167	0	9,167	8,298	0	8,298
46	TOTAL SEWER ACCUM. DEPR.	120,536	21,172	141,708	0	141,708	131,123	0	131,123

Note: May not cross foot due to rounding

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

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

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

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	26	27	28	29	30	31	26	27	28	29	30	31	32	6	29
4	389.1 Other Plant & Misc. Equipment	4	4	4	4	4	4	5	5	5	5	5	5	5	1	5
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	0	(4)
8	360.2 Collection Sewers - Force	32,318	32,875	33,432	33,989	34,546	35,103	35,662	36,219	36,778	37,333	37,890	38,447	39,004	6,686	35,661
9	361.2 Collection Sewers - Gravity	727	736	745	754	763	772	786	795	804	813	822	831	840	113	784
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,916	5,955	5,994	6,033	6,072	6,111	6,149	6,188	6,227	6,266	6,305	6,344	6,383	467	6,149
12	364.2 Flow Measuring Devices	2,986	3,063	3,140	3,217	3,294	3,371	3,443	3,520	3,597	3,674	3,751	3,828	3,905	919	3,445
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	3	3	3	3	3	3	4	4	4	4	4	4	4	1	4
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	79	80	81	82	83	84	85	86	87	88	89	90	91	12	85
18	370.3 Receiving Wells	12,918	13,015	13,112	13,209	13,306	13,403	13,505	13,602	13,699	13,796	13,893	13,990	14,087	1,169	13,503
19	371.3 Pumping Equipment	5,169	5,402	5,635	5,868	6,101	6,334	6,572	6,805	7,038	7,271	7,504	7,737	7,970	2,801	6,570
20	389.3 Other Plant & Misc. Equipment	8	8	8	8	8	8	10	10	10	10	10	10	10	2	9
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,253	2,283	2,313	2,343	2,373	2,403	2,433	2,463	2,493	2,523	2,553	2,583	2,613	360	2,433
24	380.4 Treatment & Disposal	40,690	41,077	41,464	41,851	42,238	42,625	43,013	43,400	43,787	44,174	44,561	44,948	45,335	4,645	43,013
25	381.4 Plant Sewers	248	262	276	290	304	318	329	343	357	371	385	399	413	165	330
26	382.4 Outfall Sewer Lines	9,663	9,834	10,005	10,176	10,347	10,518	10,685	10,856	11,027	11,198	11,369	11,540	11,711	2,048	10,687
27	389.4 Other Plant & Misc. Equipment	101	104	107	110	113	116	124	127	130	133	136	139	142	41	122
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	643	649	655	661	667	673	666	672	678	684	690	696	702	59	672
31	390.5 Office Furniture & Equipment	813	823	833	843	853	863	871	881	891	901	911	921	931	118	872
32	390.51 Computer Equipment	1,908	1,973	2,038	2,103	2,168	2,233	2,301	2,366	2,431	2,496	2,561	2,626	2,691	783	2,300
33	391.5 Transportation Equipment	1,947	1,985	2,023	2,061	2,099	2,137	2,171	2,209	2,247	2,285	2,323	2,361	2,399	452	2,173
34	392.5 Stores Equipment	9	9	9	9	9	9	10	10	10	10	10	10	10	1	9
35	393.5 Tools, Shop & Garage Equipment	497	502	507	512	517	522	528	533	538	543	548	553	558	61	528
36	394.5 Laboratory Equipment	129	134	139	144	149	154	158	163	168	173	178	183	188	59	159
37	395.5 Power Operated Equipment	904	912	920	928	936	944	950	958	966	974	982	990	998	94	951
38	396.5 Communication Equipment	239	243	247	251	255	259	266	270	274	278	282	286	290	51	264
39	397.5 Miscellaneous Equipment	58	59	60	61	62	63	67	68	69	70	71	72	73	15	65
40	398.5 Other Tangible Plant	284	288	292	296	300	304	303	307	311	315	319	323	327	43	305
41	**INTANGIBLE PLANT**	30	31	32	33	34	35	31	32	33	34	35	36	37	7	34
42	**COLLECTION PLANT**	41,946	42,626	43,310	43,992	44,674	45,358	46,040	46,722	47,404	48,086	48,768	49,450	50,132	6,186	46,039
43	**SYSTEM PUMPING PLANT**	18,174	18,585	18,836	19,187	19,498	19,829	20,172	20,503	20,834	21,165	21,496	21,827	22,158	3,984	20,167
44	**TREATMENT AND DISPOSAL PLANT**	52,955	53,560	54,165	54,770	55,375	55,980	56,584	57,189	57,794	58,399	59,004	59,609	60,214	7,259	56,585
45	**GENERAL PLANT**	7,431	7,577	7,723	7,869	8,015	8,161	8,291	8,437	8,583	8,729	8,875	9,021	9,167	1,736	8,298
46	**TOTAL SEWER ACCUM. DEPR.**	120,536	122,301	124,066	125,831	127,596	129,361	131,118	132,883	134,648	136,413	138,178	139,943	141,709	21,172	131,123

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

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

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

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	557	557	557	557	557	559	557	557	557	557	557	557	6,686	3,343
9	361.2 Collection Sewers - Gravity	9	9	9	9	9	14	9	9	9	9	9	9	113	57
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	39	39	39	39	39	38	39	39	39	39	39	39	467	233
12	364.2 Flow Measuring Devices	77	77	77	77	77	72	77	77	77	77	77	77	919	459
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	12	6
18	370.3 Receiving Wells	97	97	97	97	97	102	97	97	97	97	97	97	1,169	585
19	371.3 Pumping Equipment	233	233	233	233	233	238	233	233	233	233	233	233	2,801	1,401
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30	30	30	30	30	30	30	30	30	30	30	30	360	180
24	380.4 Treatment & Disposal	387	387	387	387	387	388	387	387	387	387	387	387	4,645	2,323
25	381.4 Plant Sewers	14	14	14	14	14	11	14	14	14	14	14	14	165	82
26	382.4 Outfall Sewer Lines	171	171	171	171	171	167	171	171	171	171	171	171	2,048	1,024
27	389.4 Other Plant & Misc. Equipment	3	3	3	3	3	8	3	3	3	3	3	3	41	21
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6	6	6	6	6	(7)	6	6	6	6	6	6	59	29
31	390.5 Office Furniture & Equipment	10	10	10	10	10	8	10	10	10	10	10	10	118	59
32	390.51 Computer Equipment	65	65	65	65	65	68	65	65	65	65	65	65	783	392
33	391.5 Transportation Equipment	38	38	38	38	38	34	38	38	38	38	38	38	452	226
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
35	393.5 Tools, Shop & Garage Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
36	394.5 Laboratory Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	29
37	395.5 Power Operated Equipment	8	8	8	8	8	6	8	8	8	8	8	8	94	47
38	396.5 Communication Equipment	4	4	4	4	4	7	4	4	4	4	4	4	51	26
39	397.5 Miscellaneous Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
40	398.5 Other Tangible Plant	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
41	**INTANGIBLE PLANT**	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
42	**COLLECTION PLANT**	682	682	682	682	682	684	682	682	682	682	682	682	8,186	4,093
43	**SYSTEM PUMPING PLANT**	331	331	331	331	331	343	331	331	331	331	331	331	3,984	1,993
44	**TREATMENT AND DISPOSAL PLANT**	605	605	605	605	605	604	605	605	605	605	605	605	7,259	3,630
45	**GENERAL PLANT**	146	146	146	146	146	130	146	146	146	146	146	146	1,736	869
46	***TOTAL NET ADDITIONS***	1,765	1,765	1,765	1,765	1,765	1,757	1,765	1,765	1,765	1,765	1,765	1,765	21,172	10,589

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

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

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

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	557	557	557	557	557	559	557	557	557	557	557	557	6,686	3,343
9	361.2 Collection Sewers - Gravity	9	9	9	9	9	14	9	9	9	9	9	9	113	57
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	39	39	39	39	39	38	39	39	39	39	39	39	467	233
12	364.2 Flow Measuring Devices	77	77	77	77	77	72	77	77	77	77	77	77	919	459
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	12	6
18	370.3 Receiving Wells	97	97	97	97	97	102	97	97	97	97	97	97	1,169	585
19	371.3 Pumping Equipment	233	233	233	233	233	238	233	233	233	233	233	233	2,801	1,401
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30	30	30	30	30	30	30	30	30	30	30	30	360	180
24	380.4 Treatment & Disposal	387	387	387	387	387	388	387	387	387	387	387	387	4,645	2,323
25	381.4 Plant Sewers	14	14	14	14	14	11	14	14	14	14	14	14	165	82
26	382.4 Outfall Sewer Lines	171	171	171	171	171	167	171	171	171	171	171	171	2,048	1,024
27	389.4 Other Plant & Misc. Equipment	3	3	3	3	3	8	3	3	3	3	3	3	41	21
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6	6	6	6	6	5	6	6	6	6	6	6	71	35
31	390.5 Office Furniture & Equipment	10	10	10	10	10	8	10	10	10	10	10	10	118	59
32	390.51 Computer Equipment	65	65	65	65	65	68	65	65	65	65	65	65	783	392
33	391.5 Transportation Equipment	38	38	38	38	38	34	38	38	38	38	38	38	452	226
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
35	393.5 Tools, Shop & Garage Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
36	394.5 Laboratory Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	29
37	395.5 Power Operated Equipment	8	8	8	8	8	6	8	8	8	8	8	8	94	47
38	396.5 Communication Equipment	4	4	4	4	4	7	4	4	4	4	4	4	51	26
39	397.5 Miscellaneous Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
40	398.5 Other Tangible Plant	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
41	INTANGIBLE PLANT	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
42	COLLECTION PLANT	682	682	682	682	682	684	682	682	682	682	682	682	8,186	4,093
43	SYSTEM PUMPING PLANT	331	331	331	331	331	343	331	331	331	331	331	331	3,984	1,993
44	TREATMENT AND DISPOSAL PLANT	605	605	605	605	605	604	605	605	605	605	605	605	7,259	3,630
45	GENERAL PLANT	146	146	146	146	146	142	146	146	146	146	146	146	1,748	875
46	TOTAL GROSS ADDITIONS	1,765	1,765	1,765	1,765	1,765	1,769	1,765	1,765	1,765	1,765	1,765	1,765	21,184	10,595

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

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

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

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	12	0	0	0	0	0	0	12	7
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	12	0	0	0	0	0	0	12	7
46	**TOTAL RETIREMENTS**	0	0	0	0	0	12	0	0	0	0	0	0	12	7

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

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

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

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**													0	0
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**													0	0
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**													0	0
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**													0	0
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

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

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

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used *and useful percentage and amount.*

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	29	0.00%	0
4	389.1 Other Plant & Misc. Equipment	5	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	(4)	0.00%	0
8	360.2 Collection Sewers - Force	35,661	0.00%	0
9	361.2 Collection Sewers - Gravity	784	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	6,149	0.00%	0
12	364.2 Flow Measuring Devices	3,445	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	*389.2 Other Plant & Misc. Equipment*	4	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	85	0.00%	0
18	370.3 Receiving Wells	13,503	0.00%	0
19	371.3 Pumping Equipment	6,570	0.00%	0
20	389.3 Other Plant & Misc. Equipment	9	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	2,433	0.00%	0
24	380.4 Treatment & Disposal	43,013	0.00%	0
25	381.4 Plant Sewers	330	0.00%	0
26	382.4 Outfall Sewer Lines	10,687	0.00%	0
27	389.4 Other Plant & Misc. Equipment	122	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	672	0.00%	0
31	390.5 Office Furniture & Equipment	872	0.00%	0
32	390.51 Computer Equipment	2,300	0.00%	0
33	391.5 Transportation Equipment	2,173	0.00%	0
34	392.5 Stores Equipment	9	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	528	0.00%	0
36	394.5 Laboratory Equipment	159	0.00%	0
37	*395.5 Power Operated Equipment*	951	0.00%	0
38	396.5 Communication Equipment	264	0.00%	0
39	397.5 Miscellaneous Equipment	65	0.00%	0
40	398.5 Other Tangible Plant	305	0.00%	0
41	**INTANGIBLE PLANT**	34	0.00%	0
42	**COLLECTION PLANT**	46,039	0.00%	0
43	**SYSTEM PUMPING PLANT**	20,167	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	56,585	0.00%	0
45	**GENERAL PLANT**	8,298	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	131,123	0.00%	0

Note: May not cross foot due to rounding.

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

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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 last year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

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

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	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	193,121
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	193,121
16		
17		
18	1993 Additions	1,050
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,050
22	12/31/93 Balance	194,171
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	194,171
30		
31		
32	1995 Additions	1,932
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,932
36	12/31/95 Balance	196,103
37		
38		
39	1996 Additions	1,932
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,932
43	12/31/96 Balance	198,035

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	3,598	0	3,598	(3,598)	0	3,598	(3,598)	0	0.00%	0
2	Line/Main Extensions	190,573	0	190,573	0	190,573	190,573	0	190,573	0.00%	0
3	Contributed Lines	3,598	0	3,598	3,598	7,196	3,598	3,598	7,196	0.00%	0
4	Cont. Prpty Other than Lines	(3,598)	0	(3,598)	0	(3,598)	(3,598)	0	(3,598)	0.00%	0
5	Service Installation Fees	1,932	1,932	3,864	0	3,864	2,898	0	2,898	0.00%	0
6	**TOTAL SEWER CIAC**	196,103	1,932	198,035	0	198,035	197,069	0	197,069	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

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

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

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

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	0	3,598
2	Line/Main Extensions	190,573	190,573	190,573	190,573	190,573	190,573	190,573	190,573	190,573	190,573	190,573	190,573	190,573	0	190,573
3	Contributed Lines	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	0	3,598
4	Cont. Prply Other than Lines	-3,598	(3,598)	(3,598)	(3,598)	(3,598)	(3,598)	(3,598)	(3,598)	(3,598)	(3,598)	(3,598)	(3,598)	(3,598)	0	(3,598)
5	Service Installation Fees	1,932	1,932	1,932	1,932	1,932	2,415	2,898	3,381	3,864	3,864	3,864	3,864	3,864	1,932	2,898
6	TOTAL SEWER CIAC	196,103	196,103	196,103	196,103	196,103	196,586	197,069	197,552	198,035	198,035	198,035	198,035	198,035	1,932	197,069

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	483	483	483	483	0	0	0	0	1,932	966
6	TOTAL	0	0	0	0	483	483	483	483	0	0	0	0	1,932	966

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	483	483	483	483	0	0	0	0	1,932	966
6	TOTAL	0	0	0	0	483	483	483	483	0	0	0	0	1,932	966

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

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

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

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

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

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	(3,598)	0	0	0	0	0	0	0	0	0	0	0	(3,598)	(3,598)
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	3,598	0	0	0	0	0	0	0	0	0	0	0	3,598	3,598
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
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	46,686
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	4,828
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	4,828
15	12/31/92 Balance	51,514
16		
17		
18	1993 Additions	5,422
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	5,422
22	12/31/93 Balance	56,936
23		
24		
25	1994 Additions	7,023
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	7,023
29	12/31/94 Balance	63,959
30		
31		
32	1995 Additions	7,239
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	7,239
36	12/31/95 Balance	71,198
37		
38		
39	1996 Additions	7,247
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	7,247
43	12/31/96 Balance	78,445

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

6/14/95 7:10 PM A13S2.XLS

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	268	0	268	0	268	268	0	268	0.00%	0
2	Line/Main Extensions	70,511	7,051	77,562	0	77,562	74,036	0	74,036	0.00%	0
3	Contributed Lines	619	266	885	0	885	752	0	752	0.00%	0
4	Cont. Prpty Other than Lines	(225)	(146)	(371)	0	(371)	(298)	0	(298)	0.00%	0
5	Service Installation Fees	25	76	101	0	101	63	0	63	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	71,198	7,247	78,445	0	78,445	74,821	0	74,821	0.00%	0

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	268	268	268	268	268	268	268	268	268	268	268	268	268	0	268
2	Line/Main Extensions	70,511	71,099	71,687	72,275	72,863	73,451	74,034	74,622	75,210	75,798	76,386	76,974	77,562	7,051	74,036
3	Contributed Lines	619	641	663	685	707	729	753	775	797	819	841	863	885	266	752
4	Cont. Prpty Other than Lines	(225)	(237)	(249)	(261)	(273)	(285)	(299)	(311)	(323)	(335)	(347)	(359)	(371)	(146)	(298)
5	Service Installation Fees	25	31	37	43	49	55	65	71	77	83	89	95	101	76	63
6	TOTAL	71,198	71,802	72,408	73,010	73,614	74,218	74,821	75,425	76,029	76,633	77,237	77,841	78,445	7,247	74,821

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	588	588	588	588	588	583	588	588	588	588	588	588	7,051	3,525
3	Contributed Lines	22	22	22	22	22	24	22	22	22	22	22	22	266	133
4	Cont. Prpty Other than Lines	(12)	(12)	(12)	(12)	(12)	(14)	(12)	(12)	(12)	(12)	(12)	(12)	(146)	(73)
5	Service Installation Fees	6	6	6	6	6	10	6	6	6	6	6	6	76	38
6	TOTAL	604	604	604	604	604	603	604	604	604	604	604	604	7,247	3,623

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	588	588	588	588	588	583	588	588	588	588	588	588	7,051	3,525
3	Contributed Lines	22	22	22	22	22	24	22	22	22	22	22	22	266	133
4	Cont. Prpty Other than Lines	(12)	(12)	(12)	(12)	(12)	(14)	(12)	(12)	(12)	(12)	(12)	(12)	(146)	(73)
5	Service Installation Fees	6	6	6	6	6	10	6	6	6	6	6	6	76	38
6	TOTAL	604	604	604	604	604	603	604	604	604	604	604	604	7,247	3,623

Note: May not cross foot due to rounding.

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -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

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 Parl	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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

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

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

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

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	*Working Funds*	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,845	343,901	352,884	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,925	392,468
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,674)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,302,978	2,343,555	2,364,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	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	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,848	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	836,873	782,269	844,928	934,869	985,050	965,107	1,054,323	912,827	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	3,800,897	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,674	4,530,899	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	2,189,555	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	9,832,817	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	7,801,358	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,130,930	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-16 (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.	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
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,348	382,358,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,128,747	1,774,662	9,027,835	10,233,318	11,958,547	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	384,932,222	386,451,471	388,138,715	389,500,988	391,168,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(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	(1,738,340)	(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	1,388,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,038	1,363,196
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	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
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	4,330,468	6,098,028	7,656,940	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

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	4,551,868	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	381,845	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)	(399,850)	(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	62,820	5,085	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	9,364,586	9,384,255	9,453,254	9,652,786	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,562
52	Other Deferred Debits	6,230,933	5,258,961	5,178,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,060,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,085	326,661,759	325,798,359	324,989,225	326,684,560	329,061,472	341,101,967	340,921,505	338,725,585	341,050,416	342,657,860	341,347,177	343,466,022	333,207,923

Note: May not ... ot 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	8,468,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	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	2,053,864	2,055,761	2,057,568	2,059,365	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	2,179,561	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	4,406,962	5,194,884	5,747,234	3,800,697	4,393,783	4,994,153	5,597,100	6,180,013	6,742,175	7,348,880	7,922,874	4,530,880	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,894	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	87,309	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	13,980
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	13,947,056	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	7,166,270	7,326,937	7,486,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,821,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(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	114,036,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,460
35	Accumulated Amortization	(26,592,018)	(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)	(30,432,457)
36	Deferred Investment Tax Credit	1,358,705	1,354,899	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	21,157,239
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	326,861,759	325,798,359	324,999,225	326,884,580	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 c[illegible]not due to rounding.

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

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

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

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0		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 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-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	0.00%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

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

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

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

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

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		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	Sewer Sales	39,857	0	39,857	13,232		53,089	33.20%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	39,857	0	39,857	13,232		53,089		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	70,396	858	71,253	0		71,253		B-6(S)
7	Depreciation net of CIAC Amort	13,937	0	13,937	0		13,937		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	11,324	41	11,366	595	(A)	11,961		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(27,392)	(1,039)	(28,431)	4,875	(B)	(23,556)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	68,265	(140)	68,125	5,470		73,595		
12	**NET OPERATING INCOME**	(28,408)	140	(28,268)	7,762		(20,506)		
13	**RATE BASE**	244,882	0	244,882			244,882		A-2(S)
14	**RATE OF RETURN**	(11.60%)		(11.54%)			(8.37%)		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 Sewer Sales	39,857	0	39,857	91,257	131,114	228.96%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	39,857	0	39,857	91,257	131,114		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	70,396	858	71,253	0	71,253		B-6(S)
7 Depreciation net of CIAC Amort	13,937	0	13,937	0	13,937		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S), A-21(S)
9 Taxes Other than Income	11,324	41	11,366	4,107 (A)	15,473		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(27,392)	(1,039)	(28,431)	33,618 (B)	5,187		B-17(S),B-2(S)3/3
11 Total Operating Expenses	68,265	(140)	68,125	37,725	105,850		
12 **NET OPERATING INCOME**	(28,408)	140	(28,268)	53,532	25,264		
13 **RATE BASE**	244,882	0	244,882		244,882		A-2(S)
14 **RATE OF RETURN**	(11.60%)		(11.54%)		10.32%		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(34.39%)	D-1(S)	
3	Rate of Return (%)	10.32%	(8.37%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	244,882	244,882	A-2(S)	
6	Required Income (L3 x L5)	25,264	(20,506)		
7	Adjusted Income Under Present Rates	(28,268)	(28,268)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	53,532	7,762		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	87,150	12,637		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	91,257	13,232		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	87,150	12,637		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	33,618	4,875		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	4,107	595		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	53,532	7,762		B-2(S)1/3,2/3

Notes:

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

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

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

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

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 SEWER OPERATING INCOME - 1996

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. *Allocation of Buenaventura Lakes Common* Customer and Administrative & General Costs	278	
9			
10	2. Conservation Program Expenses	194	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	6	
13			
14	4. *Conservation Elasticity Adjustment*	0	
15			
16	5. Hewitt Study Expenses	380	
17			
18	6.	0	
19			
20	7.	0	
21			
22		858	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	41	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	0	
43			
44		41	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,039)	
47			
48	2.	0	
49			
50		(1,039)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(140)	
53			

6/20/95 4:28 PM B03S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

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

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

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	39,857	0	39,857
9	522.2 Measured - Commercial	0	0	0
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	39,857	0	39,857
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	39,857	0	39,857
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	39,857	0	39,857

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 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	701 Salaries & Wages - Employees	7,979	516	8,494	4,320	206	4,526	1,009	104	1,114	2,649	205	2,855
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,994	34	2,028	1,080	0	1,080	252	14	266	662	20	682
4	710 Purchased Sewage Treatment	55,800	0	55,800	55,800	0	55,800	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	228	6	234	180	0	180	3	0	3	45	6	51
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	1,084	32	1,116	909	0	909	54	6	59	121	26	147
10	731 Contractual Services - Eng.	20	0	20	0	0	0	0	0	0	20	0	20
11	732 Contractual Services - Acct.	108	0	108	0	0	0	0	0	0	108	0	108
12	733 Contractual Services - Legal	65	0	65	0	0	0	0	0	0	65	0	65
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	213	78	292	46	0	46	0	0	0	168	78	246
15	741 Rental of Real Building/Real Property	96	15	112	0	0	0	0	0	0	96	15	112
16	742 Rental of Equipment	4	3	7	0	0	0	0	0	0	4	3	7
17	750 Transportation Expense	533	7	540	448	0	448	38	5	43	47	2	50
18	756 Insurance - Vehicle	74	0	74	0	0	0	0	0	0	74	0	74
19	757 Insurance - General Liability	152	32	184	0	0	0	0	0	0	152	32	184
20	758 Insurance - Workman's Comp	136	2	138	74	0	74	17	1	18	45	1	46
21	759 Insurance - Other	15	0	15	0	0	0	0	0	0	15	0	15
22	760 Advertising Expense	16	15	31	0	0	0	0	0	0	16	15	31
23	766 Reg. Comm. Exp. - Rate Case Amort.	447	0	447	0	0	0	0	0	0	447	0	447
24	767 Reg. Comm. Exp. - Other	36	0	36	0	0	0	0	0	0	36	0	36
25	770 Bad Debt Expense	132	14	146	0	0	0	132	14	146	0	0	0
26	775 Miscellaneous Expenses	1,262	105	1,367	182	0	182	331	19	350	749	86	835
27	TOTAL SEWER O & M EXPENSES	70,396	858	71,253	63,036	206	63,244	1,837	163	2,000	5,520	486	6,009

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	670	603	697	665	671	656	680	670	658	678	658	673	7,979	516	8,494
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	167	151	174	166	168	164	170	167	164	169	164	168	1,994	34	2,028
4	710.1-.8 Purchased Sewage Treatment	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	55,800	0	55,800
5	711.1-.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.8 Purchased Power	19	19	19	19	19	19	19	19	19	19	19	19	228	6	234
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.1-.8 Materials & Supplies	30	282	30	105	29	105	29	283	28	105	28	29	1,084	32	1,116
10	731.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
11	732.1-.8 Contractual Services - Acct.	9	9	9	9	9	9	9	9	9	9	9	9	108	0	108
12	733.1-.8 Contractual Services - Legal	5	5	6	6	5	5	5	5	5	6	5	5	65	0	65
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	19	17	20	18	17	17	18	17	17	18	17	18	213	78	292
15	741.1-.8 Rental of Real Building/Real Property	8	8	8	8	8	8	8	8	8	8	8	8	96	15	112
16	742.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	3	7
17	750.1-.8 Transportation Expense	46	44	45	44	44	44	44	44	44	44	44	44	533	7	540
18	756.1-.8 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	74	0	74
19	757.1-.8 Insurance - General Liability	12	12	13	13	13	13	13	13	13	13	12	13	152	32	184
20	758.1-.8 Insurance - Workman's Comp (2)	11	10	12	11	11	11	12	11	11	12	11	12	136	2	138
21	759.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
22	760.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	15	31
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	37	35	36	36	36	37	37	36	37	36	37	37	447	0	447
24	767.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	36	0	36
25	770.1-.8 Bad Debt Expense	11	10	11	11	11	11	11	11	11	11	11	11	132	14	146
26	775.1-.8 Miscellaneous Expenses	110	98	113	105	104	103	107	104	103	106	104	105	1,262	105	1,367
27	TOTAL SEWER O & M EXPENSES	5,819	5,966	5,859	5,884	5,812	5,866	5,827	6,084	5,792	5,900	5,791	5,814	70,366	858	71,253

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	368	316	384	354	363	352	371	362	355	367	358	368	4,320	206	4,526
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	92	79	96	88	91	88	93	90	89	92	89	92	1,080	0	1,080
4	710.1-.6 Purchased Sewage Treatment	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	4,650	55,800	0	55,800
5	711.1-.6 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.6 Purchased Power	15	15	15	15	15	15	15	15	15	15	15	15	180	0	180
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.1-.6 Materials & Supplies	15	269	15	90	14	90	14	269	14	90	14	14	909	0	909
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	5	3	5	3	3	3	4	3	4	4	4	4	46	0	46
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	36	37	37	37	37	37	37	37	37	37	37	37	448	0	448
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	6	5	7	6	6	6	6	6	6	6	6	6	74	0	74
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	21	14	21	14	13	13	16	13	14	14	15	15	182	0	182
27	TOTAL SEWER DIRECT O & M EXPENSES	5,212	5,390	5,230	5,258	5,193	5,255	5,207	5,445	5,183	5,275	5,189	5,201	63,036	206	63,244

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

Note: May not cross-foot due to rounding.

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

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

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

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	84	77	85	85	85	84	86	85	83	86	83	85	1,009	104	1,114
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	21	19	21	21	21	21	22	21	21	22	21	21	252	14	266
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	4	4	5	5	5	4	5	5	4	5	4	5	54	6	59
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	36	5	43
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	17	1	18
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	11	10	11	11	11	11	11	11	11	11	11	11	132	14	146
26	775.7	Miscellaneous Expenses	28	25	28	28	28	28	28	28	27	28	27	28	331	19	350
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	153	140	156	154	155	153	157	155	151	157	152	155	1,837	163	2,000

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.6)

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

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

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	218	209	227	226	223	220	222	223	220	225	217	220	2,649	205	2,855
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	54	52	57	57	56	55	56	56	55	56	54	55	662	20	682
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	4	4	4	4	4	4	4	4	4	4	4	4	45	6	51
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	10	10	10	10	10	10	10	10	10	10	10	10	121	26	147
10	731.8	Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
11	732.8	Contractual Services - Acct.	9	9	9	9	9	9	9	9	9	9	9	9	108	0	108
12	733.8	Contractual Services - Legal	5	5	6	6	5	5	5	5	5	6	5	5	65	0	65
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	14	13	14	14	14	14	14	14	14	14	14	14	168	78	246
15	741.8	Rental of Real Building/Real Property	8	8	8	8	8	8	8	8	8	8	8	8	96	15	112
16	742.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	3	7
17	750.8	Transportation Expense	4	4	4	4	4	4	4	4	4	4	4	4	47	2	50
18	756.8	Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	74	0	74
19	757.8	Insurance - General Liability	12	12	13	13	13	13	13	13	13	13	12	13	152	32	184
20	758.8	Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	45	1	46
21	759.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
22	760.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	15	31
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	37	35	38	38	38	37	37	38	37	38	37	37	447	0	447
24	767.8	Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	36	0	36
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	62	59	64	64	63	62	63	63	62	63	61	62	749	86	835
27		TOTAL SEWER ALLOCATED A & G EXPENSES	454	435	473	472	465	458	463	464	458	488	451	458	5,520	488	6,008

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	7,895	463	(380)	7,979	0	89	46	0	0	380	516	8,494
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	1,961	33	0	1,994	0	22	12	0	0	0	34	2,028
4	710.1-.8	Purchased Sewage Treatment	55,800	0	0	55,800	0	0	0	0	0	0	0	55,800
5	711.1-.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.8	Purchased Power	233	0	(5)	228	0	6	0	0	0	0	6	234
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.1-.8	Materials & Supplies	1,081	21	(18)	1,084	0	11	15	6	0	0	32	1,116
10	731.1-.8	Contractual Services - Eng.	22	0	(2)	20	0	0	0	0	0	0	0	20
11	732.1-.8	Contractual Services - Acct.	117	2	(11)	108	0	0	0	0	0	0	0	106
12	733.1-.8	Contractual Services - Legal	70	1	(7)	65	0	0	0	0	0	0	0	65
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	226	4	(17)	213	0	28	50	0	0	0	78	292
15	741.1-.8	Rental of Real Building/Real Property	104	2	(10)	96	0	15	0	0	0	0	15	112
16	742.1-.8	Rental of Equipment	5	0	(0)	4	0	2	0	0	0	0	3	7
17	750.1-.8	Transportation Expense	531	10	(9)	533	0	7	0	0	0	0	7	540
18	756.1-.8	Insurance - Vehicle	80	2	(8)	74	0	0	0	0	0	0	0	74
19	757.1-.8	Insurance - General Liability	165	3	(16)	152	0	32	0	0	0	0	32	184
20	758.1-.8	Insurance - Workman's Comp (2)	141	(5)	0	136	0	2	0	0	0	0	2	138
21	759.1-.8	Insurance - Other	16	0	(2)	15	0	0	0	0	0	0	0	15
22	760.1-.8	Advertising Expense	18	0	(2)	16	0	0	15	0	0	0	15	31
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	296	0	151	447	0	0	0	0	0	0	0	447
24	767.1-.8	Reg. Comm. Exp. - Other	40	0	(4)	36	0	0	0	0	0	0	0	36
25	770.1-.8	Bad Debt Expense	143	3	(14)	132	0	14	0	0	0	0	14	146
26	775.1-.8	Miscellaneous Expenses	1,348	26	(112)	1,262	0	50	56	0	0	0	105	1,367
27		TOTAL SEWER O & M EXPENSES	70,292	569	(465)	70,396	0	278	194	6	0	380	858	71,253

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

Line No.	(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6)	(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) Total Adjustments	(13) Total Adjusted O & M
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
1	701.1-.6 Salaries & Wages - Employees	4,080	240	0	4,320	0	0	0	0	0	206	206	4,526
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	1,013	66	0	1,080	0	0	0	0	0	0	0	1,080
4	710.1-.6 Purchased Sewage Treatment	55,800	0	0	55,800	0	0	0	0	0	0	0	55,800
5	711.1-.6 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.6 Purchased Power	180	0	0	180	0	0	0	0	0	0	0	180
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.1-.6 Materials & Supplies	892	17	0	909	0	0	0	0	0	0	0	909
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	45	1	0	46	0	0	0	0	0	0	0	46
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	439	9	0	448	0	0	0	0	0	0	0	448
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	73	1	0	74	0	0	0	0	0	0	0	74
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	178	3	0	182	0	0	0	0	0	0	0	182
27	TOTAL SEWER DIRECT O & M EXPENSES	62,701	337	0	63,038	0	0	0	0	0	206	206	63,244

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.
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, 668/766 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

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

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

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	1,052	62	(105)	1,009	0	56	0	0	0	48	104	1,114
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	261	(9)	0	252	0	14	0	0	0	0	14	266
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	4	0	(0)	3	0	0	0	0	0	0	0	3
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	58	1	(6)	54	0	6	0	0	0	0	6	59
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	41	1	(4)	38	0	5	0	0	0	0	5	43
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	19	(2)	0	17	0	1	0	0	0	0	1	18
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	143	3	(14)	132	0	14	0	0	0	0	14	146
26	775.7	Miscellaneous Expenses	359	7	(34)	331	0	19	0	0	0	0	19	350
27		TOTAL SEWER O & M EXPENSES	1,937	63	(163)	1,837	0	115	0	0	0	48	163	2,000

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 9 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	2,762	162	(275)	2,649	0	33	46	0	0	126	205	2,855
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	686	(24)	0	662	0	8	12	0	0	0	20	682
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	49	0	(5)	45	0	6	0	0	0	0	6	51
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	131	3	(13)	121	0	5	15	6	0	0	26	147
10	731.8	Contractual Services - Eng.	22	0	(2)	20	0	0	0	0	0	0	0	20
11	732.8	Contractual Services - Acct.	117	2	(11)	108	0	0	0	0	0	0	0	108
12	733.8	Contractual Services - Legal	70	1	(7)	65	0	0	0	0	0	0	0	65
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	182	4	(17)	168	0	28	50	0	0	0	78	246
15	741.8	Rental of Real Building/Real Property	104	2	(10)	96	0	15	0	0	0	0	15	112
16	742.8	Rental of Equipment	5	0	(0)	4	0	2	0	0	0	0	3	7
17	750.8	Transportation Expense	51	1	(5)	47	0	2	0	0	0	0	2	50
18	756.8	Insurance - Vehicle	80	2	(8)	74	0	0	0	0	0	0	0	74
19	757.8	Insurance - General Liability	165	3	(16)	152	0	32	0	0	0	0	32	184
20	758.8	Insurance - Workman's Comp (2)	49	(4)	0	45	0	1	0	0	0	0	1	46
21	759.8	Insurance - Other	16	0	(2)	15	0	0	0	0	0	0	0	15
22	760.8	Advertising Expense	18	0	(2)	16	0	0	15	0	0	0	15	31
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	296	0	151	447	0	0	0	0	0	0	0	447
24	767.8	Reg. Comm. Exp. - Other	40	0	(4)	36	0	0	0	0	0	0	0	36
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	810	16	(78)	749	0	31	56	0	0	0	[illegible]	835
27		TOTAL SEWER O & M EXPENSES	5,654	169	(302)	5,520	0	163	194	6	0	126	488	6,009

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.
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 = $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 -2.696% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross-foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	701.1-.8	Salaries & Wages - Employees	7,894	8,494	600	7.60%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	1,960	2,028	68	3.44%
4	710.1-.8	Purchased Sewer	55,800	55,800	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	233	234	1	0.46%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	1,082	1,116	34	3.16%
10	731.1-.8	Contractual Services - Eng.	22	20	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	117	108	(9)	(7.63%)
12	733.1-.8	Contractual Services - Legal	70	65	(5)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	227	292	65	28.72%
15	741.1-.8	Rental of Real Building/Real Property	104	112	7	6.84%
16	742.1-.8	Rental of Equipment	5	7	2	47.33%
17	750.1-.8	Transportation Expense	531	540	9	1.67%
18	756.1-.8	Insurance - Vehicle	80	74	(6)	(7.63%)
19	757.1-.8	Insurance - General Liability	165	184	19	11.54%
20	758.1-.8	Insurance - Workman's Comp	141	138	(3)	(2.32%)
21	759.1-.8	Insurance - Other	16	15	(1)	(7.63%)
22	760.1-.8	Advertising Expense	18	31	13	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	296	447	151	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	40	36	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	143	146	3	2.35%
26	775.1-.8	Miscellaneous Expenses	1,347	1,367	20	1.49%
27	TOTAL SEWER O & M EXPENSES		70,291	71,253	963	1.37%
28	TOTAL (LESS ACCTS 766 & 767)		69,955	70,771	815	1.17%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	4,080	4,526	446	10.93%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	1,013	1,080	67	6.57%
4	710.1-.6	Purchased Sewer	55,800	55,800	0	0.00%
5	711.1-.6	Sludge Removal	0	0	0	0.00%
6	715.1-.6	Purchased Power	180	180	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	0	0	0	0.00%
9	720.1-.6	Materials & Supplies	892	909	17	1.90%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	*Contractual Services - Other*	45	46	1	1.61%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	439	448	9	2.01%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	73	74	1	1.19%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	178	182	4	2.23%
27	**TOTAL SEWER O & M EXPENSES**		62,700	63,244	544	0.87%
28	**TOTAL (LESS ACCTS 766 & 767)**		62,700	63,244	544	0.87%

NOTE: See Volume II for variance explanations.

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

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

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

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1) 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	701.1-.7	Salaries & Wages - Employees	1,052	1,114	62	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	261	266	5	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	4	3	(0)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	58	59	1	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	41	43	2	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	19	18	(1)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	143	146	3	2.35%
26	775.1-.7	Miscellaneous Expenses	359	350	(8)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		1,937	2,000	63	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		1,937	2,000	63	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

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

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

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	2,762	2,855	93	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	686	682	(4)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	49	51	1	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	131	147	16	12.19%
10	731.1-.8	Contractual Services - Eng.	22	20	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	117	108	(9)	(7.63%)
12	733.1-.8	Contractual Services - Legal	70	65	(5)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	182	246	64	35.44%
15	741.1-.8	Rental of Real Building/Real Property	104	112	7	6.84%
16	742.1-.8	Rental of Equipment	5	7	2	47.33%
17	750.1-.8	Transportation Expense	51	50	(2)	(3.08%)
18	756.1-.8	Insurance - Vehicle	80	74	(6)	(7.63%)
19	757.1-.8	Insurance - General Liability	165	184	19	11.54%
20	758.1-.8	Insurance - Workman's Comp	49	46	(4)	(7.18%)
21	759.1-.8	Insurance - Other	16	15	(1)	(7.63%)
22	760.1-.8	Advertising Expense	18	31	13	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	296	447	151	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	40	36	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	810	835	24	3.00%
27	TOTAL SEWER O & M EXPENSES		5,654	6,009	355	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		5,318	5,526	208	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

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

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1996

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

FPSC
Schedule: B-10(S)
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	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
16					
17	Jones, Edmunds and Assocciates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$175	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			171,800	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,280	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	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,853	$2	
51	Marco Island	Docket No. 920655-WS	108,820	84	
52	GIGA	Docket No. 920199-WS	677,801	531	
53	Lehigh	Docket No. 911188-WS	67,100	53	
54			854,174	669	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	779	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	338	
58			1,427,241	1,116	
59	Total Projected Rate Case Expense		2,281,415	1,786	
60	Annual Amortization		$570,354	$447	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	98	
64	% of Total		100.000000%	0.078305%	

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

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

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, Vickars, et al.			17,829	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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

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

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

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

ALLOCATION OF EXPENSES - 1996

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

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

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

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

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) Utility Adjustment	(7) Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) Non-used and Useful Amount	(10) Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	228	40	2.50%	6	0	6	0.00%	0	6
4	389.1 Other Plant & Misc. Equipment	19	18	5.56%	1	0	1	0.00%	0	1
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	3,115	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	0.00%	0	0
8	360.2 Collection Sewers - Force	200,790	30	3.33%	6,686	0	6,686	0.00%	0	6,686
9	361.2 Collection Sewers - Gravity	5,111	45	2.22%	113	0	113	0.00%	0	113
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	17,741	38	2.63%	467	0	467	0.00%	0	467
12	364.2 Flow Measuring Devices	4,596	5	20.00%	919	0	919	0.00%	0	919
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	15	18	5.56%	1	0	1	0.00%	0	1
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	399	32	3.13%	12	0	12	0.00%	0	12
18	370.3 Receiving Wells	35,114	30	3.33%	1,169	0	1,169	0.00%	0	1,169
19	371.3 Pumping Equipment	50,385	18	5.56%	2,801	0	2,801	0.00%	0	2,801
20	389.3 Other Plant & Misc. Equipment	31	18	5.56%	2	0	2	0.00%	0	2
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	214	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	11,501	32	3.13%	360	0	360	0.00%	0	360
24	380.4 Treatment & Disposal	83,538	18	5.56%	4,645	0	4,645	0.00%	0	4,645
25	381.4 Plant Sewers	5,771	35	2.86%	165	0	165	0.00%	0	165
26	382.4 Outfall Sewer Lines	61,512	30	3.33%	2,048	0	2,048	0.00%	0	2,048
27	389.4 Other Plant & Misc. Equipment	740	18	5.56%	41	0	41	0.00%	0	41
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	280	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	2,854	40	2.50%	71	0	71	0.00%	0	71
31	390.5 Office Furniture & Equipment	1,764	15	6.67%	118	0	118	0.00%	0	118
32	390.51 Computer Equipment	4,695	6	16.67%	783	0	783	0.00%	0	783
33	391.5 Transportation Equipment	2,709	6	16.67%	452	0	452	0.00%	0	452
34	392.5 Stores Equipment	25	18	5.56%	1	0	1	0.00%	0	1
35	393.5 Tools, Shop & Garage Equipment	983	16	6.25%	61	0	61	0.00%	0	61
36	394.5 Laboratory Equipment	891	15	6.67%	59	0	59	0.00%	0	59
37	395.5 Power Operated Equipment	1,126	12	8.33%	94	0	94	0.00%	0	94
38	396.5 Communication Equipment	511	10	10.00%	51	0	51	0.00%	0	51
39	397.5 Miscellaneous Equipment	230	15	6.67%	15	0	15	0.00%	0	15
40	398.5 Other Tangible Plant	432	10	10.00%	43	0	43	0.00%	0	43
41	**INTANGIBLE PLANT**	247		2.83%	7	0	7	0.00%	0	7
42	**COLLECTION PLANT**	231,369		3.54%	8,186	0	8,186	0.00%	0	8,186
43	**SYSTEM PUMPING PLANT**	85,929		4.64%	3,984	0	3,984	0.00%	0	3,984
44	**TREATMENT AND DISPOSAL PLANT**	163,276		4.45%	7,259	0	7,259	0.00%	0	7,259
45	**GENERAL PLANT**	16,500		10.59%	1,748	0	1,748	0.00%	0	1,748
46	**TOTAL DEPRECIATION EXPENSE**	497,321		4.26%	21,184	0	21,184	0.00%	0	21,184
47	**LESS: AMORTIZATION OF CIAC**				(7,247)	0	(7,247)		0	(7,247)
48	**NET DEPRECIATION EXPENSE - SEWER**				13,937	0	13,937		0	13,937

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

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

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

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER CIAC Classifications	(2) 1996 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1996 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	4.88%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	190,573	3.70%	7,051	0	7,051	0.00%	0	7,051
3	Contributed Lines	7,196	3.70%	266	0	266	0.00%	0	266
4	Contributed Property Other Than Lines	(3,598)	4.07%	(146)	0	(146)	0.00%	0	(146)
5	Service Installation Fees	2,898	2.63%	76	0	76	0.00%	0	76
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	197,069		7,247	0	7,247		0	7,247

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	4,596	919	20.00%
3	365.2 Flow Measuring Installation	1	0	0.00%
4	354.4 Structures & Improvements	11,501	360	3.13%
5	380.4 Treatment & Disposal	83,538	4,645	5.56%
6	381.4 Plant Sewers	5,771	165	2.86%
7	382.4 Outfall Sewer Lines	61,512	2,048	3.33%
8	389.4 Other Plant & Misc. Equipment	740	41	5.54%
9	**COMPOSITE RATE**	167,659	8,178	4.88%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	200,790	6,686	3.33%
13	361.2 Collection Sewers - Gravity	5,111	113	2.21%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	15	1	6.67%
16	354.3 Structures & Improvements	399	12	3.01%
17	370.3 Receiving Wells	35,114	1,169	3.33%
18	371.3 Pumping Equipment	50,385	2,801	5.56%
19	389.3 Other Plant & Misc. Equipment	31	2	6.45%
20	**COMPOSITE RATE**	291,844	10,784	3.70%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	17,741	467	2.63%
23	**COMPOSITE RATE**	17,741	467	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	167,659	8,178	4.88%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	291,844	10,784	3.70%
27	Service Installation Fees (Line 23)	17,741	467	2.63%
28	**COMPOSITE RATE**	477,245	19,429	4.07%

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 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%)**	1,794	0	1,794	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	638	41	680	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	638	41	680		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	8,892	0	8,892		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	8,892	0	8,892		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	8,892	0	8,892		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	11,324	41	11,366		B-2(S)1/3,2/3

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

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Martin / Fox Run
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]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) Per Books	(3) 1996 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	39,857	0	39,857	B-4(S)
3	Less:				
4	O & M Expenses	70,396	858	71,253	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	13,937	0	13,937	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	11,324	1,835	13,159	B-15(S)
8	Pre-Tax Operating Expenses	95,657	2,692	98,349	
9	**PRE-TAX OPERATING INCOME**	(55,800)	(2,692)	(58,492)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(55,800)	(2,692)	(58,492)	
12	Less:				
13	Interest Expense:				
14	Rate Base	244,882	0	244,882	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	12,954	0	12,954	C-3
17	Net Taxable Income (L11 - L16)	(68,754)	(2,692)	(71,446)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(26,522)	(1,039)	(27,561)	
20	Less:				
21	Parent Debt Adjustment	762	0	762	C-1(S)
22	Investment Tax Credit	108	0	108	C-7(S)
23	**TOTAL INCOME TAXES**	(27,392)	(1,039)	(28,431)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	0.00%	0.00%	0.00%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

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

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

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

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	731,694	0	731,694	A-6 (S)
2	Utility Land & Land Rights	3,793	0	3,793	A-6 (S)
3	Non-Used and Useful	(143,463)	0	(143,463)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(134,069)	0	(134,069)	A-10 (S)
6	CIAC	(70,700)	0	(70,700)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	37,199	0	37,199	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(690)	0	(690)	Vol. II
13	Deferred Taxes	(14,615)	0	(14,615)	C-7 (S)
14	Working Capital Allowance	3,994	0	3,994	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	413,144	0	413,144	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

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

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

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

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

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

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

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		125,891
10	Utility Adjustment to ordered balance (1)		2,365
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		128,256
16			
17			
18	1993 Additions		1,130
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	313
21	1993 Net Additions		1,443
22	12/31/93 Balance		129,699
23			
24			
25	1994 Additions		603,925
26	1994 Retirements		411
27	1994 Adjustments		0
28	1994 Net Additions		603,514
29	12/31/94 Balance		733,213
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(111)
32	1995 Additions		2,731
33	1995 Retirements		153
34	1995 Adjustments		0
35	1995 Net Additions		2,578
36	12/31/95 Balance		735,680
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(1,037)
39	1996 Additions		1,405
40	1996 Retirements		12
41	1996 Adjustments		0
42	1996 Net Additions		1,393
43	12/31/96 Balance		736,036

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

6/14/95 5:29 PM A04S2.XLS

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	295	0	0	0	295	0	295	295	0	295
4	389.1 Other Plant & Misc. Equipment	24	0	0	0	24	0	24	24	0	24
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	3,019	0	0	0	3,019	0	3,019	3,019	0	3,019
7	354.2 Structures & Improvements	1,437	0	0	0	1,437	0	1,437	1,437	0	1,437
8	360.2 Collection Sewers - Force	2,275	0	0	0	2,275	0	2,275	2,275	0	2,275
9	361.2 Collection Sewers - Gravity	67,328	0	0	0	67,328	0	67,328	67,328	0	67,328
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	281	0	0	0	281	0	281	281	0	281
12	364.2 Flow Measuring Devices	645	0	0	0	645	0	645	645	0	645
13	365.2 Flow Measuring Installation	1	0	0	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	19	0	0	0	19	0	19	19	0	19
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	3,285	0	0	0	3,285	0	3,285	3,285	0	3,285
18	370.3 Receiving Wells	2,855	0	0	0	2,855	0	2,855	2,855	0	2,855
19	371.3 Pumping Equipment	8,066	0	0	0	8,066	0	8,066	8,066	0	8,066
20	389.3 Other Plant & Misc. Equipment	39	0	0	0	39	0	39	39	0	39
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	511	0	0	0	511	0	511	511	0	511
23	354.4 Structures & Improvements	1,292	0	0	0	1,292	0	1,292	1,292	0	1,292
24	380.4 Treatment & Disposal	628,429	0	0	0	628,429	0	628,429	628,429	0	628,429
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	365	0	0	0	365	0	365	365	0	365
27	389.4 Other Plant & Misc. Equipment	31	0	0	0	31	0	31	31	0	31
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	263	0	0	0	263	0	263	263	0	263
30	354.5 Structures & Improvements	2,672	23	(12)	11	2,683	0	2,683	2,679	0	2,679
31	390.5 Office Furniture & Equipment	1,656	0	0	0	1,656	0	1,656	1,656	0	1,656
32	390.51 Computer Equipment	3,901	837	0	837	4,738	0	4,738	4,408	0	4,408
33	391.5 Transportation Equipment	2,475	112	0	112	2,587	0	2,587	2,543	0	2,543
34	392.5 Stores Equipment	24	0	0	0	24	0	24	24	0	24
35	393.5 Tools, Shop & Garage Equipment	902	34	0	34	936	0	936	923	0	923
36	394.5 Laboratory Equipment	821	27	0	27	847	0	847	837	0	837
37	395.5 Power Operated Equipment	831	373	0	373	1,204	0	1,204	1,057	0	1,057
38	396.5 Communication Equipment	480	0	0	0	480	0	480	480	0	480
39	397.5 Miscellaneous Equipment	216	0	0	0	216	0	216	216	0	216
40	398.5 Other Tangible Plant	406	0	0	0	406	0	406	406	0	406
41	**INTANGIBLE PLANT**	319	0	0	0	319	0	319	319	0	319
42	**COLLECTION PLANT**	75,005	0	0	0	75,005	0	75,005	75,005	0	75,005
43	**SYSTEM PUMPING PLANT**	14,045	0	0	0	14,045	0	14,045	14,045	0	14,045
44	**TREATMENT AND DISPOSAL PLANT**	630,828	0	0	0	630,828	0	630,828	630,828	0	630,828
45	**GENERAL PLANT**	14,648	1,405	(12)	1,393	16,039	0	16,039	15,490	0	15,490
46	**TOTAL PLANT IN SERVICE**	734,843	1,405	(12)	1,393	736,036	0	736,036	735,487	0	735,487
47	**LAND & LAND RIGHTS**	3,793	0	0	0	3,793	0	3,793	3,793	0	3,793
48	**TOTAL PIS LESS LAND**	730,850	1,405	(12)	1,393	732,243	0	732,243	731,694	0	731,694

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	295	295	295	295	295	295	295	295	295	295	295	295	295	0	295
4	389.1 Other Plant & Misc. Equipment	24	24	24	24	24	24	24	24	24	24	24	24	24	0	24
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	3,019	0	3,019
7	354.2 Structures & Improvements	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	0	1,437
8	360.2 Collection Sewers - Force	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	0	2,275
9	361.2 Collection Sewers - Gravity	67,328	67,328	67,328	67,328	67,328	67,328	67,328	67,328	67,328	67,328	67,328	67,328	67,328	0	67,328
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	281	281	281	281	281	281	281	281	281	281	281	281	281	0	281
12	364.2 Flow Measuring Devices	645	645	645	645	645	645	645	645	645	645	645	645	645	0	645
13	365.2 Flow Measuring Installation	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	19	19	19	19	19	19	19	19	19	19	19	19	19	0	19
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	0	3,285
18	370.3 Receiving Wells	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	2,655	0	2,655
19	371.3 Pumping Equipment	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	8,066	0	8,066
20	389.3 Other Plant & Misc. Equipment	39	39	39	39	39	39	39	39	39	39	39	39	39	0	39
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	511	511	511	511	511	511	511	511	511	511	511	511	511	0	511
23	354.4 Structures & Improvements	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	0	1,292
24	380.4 Treatment & Disposal	628,429	628,429	628,429	628,429	628,429	628,429	628,429	628,429	628,429	628,429	628,429	628,429	628,429	0	628,429
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	365	365	365	365	365	365	365	365	365	365	365	365	365	0	365
27	389.4 Other Plant & Misc. Equipment	31	31	31	31	31	31	31	31	31	31	31	31	31	0	31
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	263	263	263	263	263	263	263	263	263	263	263	263	263	0	263
30	354.5 Structures & Improvements	2,672	2,681	2,682	2,683	2,684	2,684	2,675	2,675	2,675	2,677	2,679	2,681	2,683	11	2,679
31	390.5 Office Furniture & Equipment	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	0	1,656
32	390.51 Computer Equipment	3,901	4,233	4,259	4,327	4,341	4,354	4,436	4,449	4,483	4,531	4,597	4,669	4,736	837	4,408
33	391.5 Transportation Equipment	2,475	2,519	2,523	2,532	2,534	2,536	2,547	2,548	2,550	2,559	2,566	2,578	2,587	112	2,543
34	392.5 Stores Equipment	24	24	24	24	24	24	24	24	24	24	24	24	24	0	24
35	393.5 Tools, Shop & Garage Equipment	902	916	917	920	920	921	924	925	925	928	931	933	936	34	923
36	394.5 Laboratory Equipment	821	831	832	834	835	835	838	838	839	841	843	845	847	27	837
37	395.5 Power Operated Equipment	831	979	991	1,021	1,027	1,033	1,069	1,076	1,082	1,112	1,142	1,174	1,204	373	1,057
38	396.5 Communication Equipment	480	480	480	480	480	480	480	480	480	480	480	480	480	0	480
39	397.5 Miscellaneous Equipment	216	216	216	216	216	216	216	216	216	216	216	216	216	0	216
40	398.5 Other Tangible Plant	406	406	406	406	406	406	406	406	406	406	406	406	406	0	406
41	**INTANGIBLE PLANT**	319	319	319	319	319	319	319	319	319	319	319	319	319	0	319
42	**COLLECTION PLANT**	75,005	75,005	75,005	75,005	75,005	75,005	75,005	75,005	75,005	75,005	75,005	75,005	75,005	0	75,005
43	**SYSTEM PUMPING PLANT**	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	14,045	0	14,045
44	**TREATMENT AND DISPOSAL PLANT**	630,628	630,628	630,628	630,628	630,628	630,628	630,628	630,628	630,628	630,628	630,628	630,628	630,628	0	630,628
45	**GENERAL PLANT**	14,648	15,209	15,246	15,361	15,384	15,407	15,531	15,554	15,577	15,692	15,803	15,924	16,099	1,393	15,490
46	**TOTAL PLANT IN SERVICE**	734,643	735,200	735,243	735,358	735,381	735,404	735,529	735,552	735,574	735,689	735,800	735,921	736,036	1,393	735,487
47	**LAND & LAND RIGHTS**	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	0	3,793
48	**TOTAL PIS LESS LAND**	730,850	731,407	731,450	731,565	731,588	731,611	731,736	731,759	731,782	731,897	732,008	732,128	732,243	1,393	731,694

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

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

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

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	9	1	2	0	0	(10)	0	0	2	2	2	2	11	7
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	332	28	68	14	14	81	14	14	68	86	72	68	837	507
33	391.5 Transportation Equipment	45	3	9	2	2	11	2	2	9	9	10	9	112	68
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	13	1	3	1	1	3	1	1	3	3	3	3	34	21
36	394.5 Laboratory Equipment	11	1	2	0	0	3	0	0	2	2	2	2	27	16
37	395.5 Power Operated Equipment	146	11	30	6	6	36	6	6	30	29	32	30	373	226
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	557	43	115	23	23	125	23	23	115	111	121	115	1,393	845
46	**TOTAL NET ADDITIONS**	557	43	115	23	23	125	23	23	115	111	121	115	1,393	845
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	557	43	115	23	23	125	23	23	115	111	121	115	1,393	845

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

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

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

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	9	1	2	0	0	2	0	0	2	2	2	2	23	14
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	332	26	66	14	14	81	14	14	66	66	72	66	837	507
33	391.5 Transportation Equipment	45	3	9	2	2	11	2	2	9	9	10	9	112	68
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	13	1	3	1	1	3	1	1	3	3	3	3	34	21
36	394.5 Laboratory Equipment	11	1	2	0	0	3	0	0	2	2	2	2	27	16
37	395.5 Power Operated Equipment	148	11	30	6	6	36	6	6	30	29	32	30	373	226
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	557	43	115	23	23	136	23	23	115	111	121	115	1,405	852
46	**TOTAL GROSS ADDITIONS**	557	43	115	23	23	136	23	23	115	111	121	115	1,405	852
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	557	43	115	23	23	136	23	23	115	111	121	115	1,405	852

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

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

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

FPSC
Schedule: A-8 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	12	0	0	0	0	0	0	12	6
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	12	0	0	0	0	0	0	12	6
46	TOTAL RETIREMENTS	0	0	0	0	0	12	0	0	0	0	0	0	12	6
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	12	0	0	0	0	0	0	12	6

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	295	0.00%	0
4	389.1 Other Plant & Misc. Equipment	24	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	3,019	0.00%	0
7	354.2 Structures & Improvements	1,437	38.60%	555
8	360.2 Collection Sewers - Force	2,275	38.60%	878
9	361.2 Collection Sewers - Gravity	67,328	38.60%	25,989
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	281	0.00%	0
12	364.2 Flow Measuring Devices	645	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	19	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	3,285	38.60%	1,268
18	370.3 Receiving Wells	2,655	38.60%	1,025
19	371.3 Pumping Equipment	8,068	38.60%	3,113
20	389.3 Other Plant & Misc. Equipment	39	38.60%	15
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	511	0.00%	0
23	354.4 Structures & Improvements	1,292	25.20%	326
24	380.4 Treatment & Disposal	628,429	25.20%	158,364
25	381.4 Plant Sewers	0	25.20%	0
26	382.4 Outfall Sewer Lines	365	25.20%	92
27	389.4 Other Plant & Misc. Equipment	31	25.20%	8
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	263	0.00%	0
30	354.5 Structures & Improvements	2,679	0.00%	0
31	390.5 Office Furniture & Equipment	1,656	0.00%	0
32	390.51 Computer Equipment	4,408	0.00%	0
33	391.5 Transportation Equipment	2,543	0.00%	0
34	392.5 Stores Equipment	24	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	923	0.00%	0
36	394.5 Laboratory Equipment	837	0.00%	0
37	395.5 Power Operated Equipment	1,057	0.00%	0
38	396.5 Communication Equipment	480	0.00%	0
39	397.5 Miscellaneous Equipment	216	0.00%	0
40	398.5 Other Tangible Plant	406	0.00%	0
41	**INTANGIBLE PLANT**	319	0.00%	0
42	**COLLECTION PLANT**	75,005	36.56%	27,422
43	**SYSTEM PUMPING PLANT**	14,045	38.60%	5,421
44	**TREATMENT AND DISPOSAL PLANT**	630,628	25.18%	158,790
45	**GENERAL PLANT**	15,490	0.00%	0
46	**TOTAL PLANT IN SERVICE**	735,487	26.06%	191,633
47	**LAND & LAND RIGHTS**	3,793	0.00%	0
48	**TOTAL PIS LESS LAND**	731,694	26.19%	191,633

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

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

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

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	191,633	0	191,633	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(37,367)	0	(37,367)	A-10 (S)
4	CIAC	(24,970)	0	(24,970)	A-12 (S)
5	Accumulated Amort. of CIAC	14,167	0	14,167	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	143,463	0	143,463	

Note: May not cross foot due to rounding.

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		48,687
10	Utility Adjustment to ordered balance (1)		(867)
11	1992 Additions		3,106
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		3,106
15	**12/31/92 Balance**		50,925
16			
17			
18	1993 Additions		3,696
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	36
21	1993 Net Additions		3,732
22	**12/31/93 Balance**		54,657
23			
24			
25	1994 Additions		21,897
26	1994 Retirements		411
27	1994 Adjustments		0
28	1994 Net Additions		21,486
29	**12/31/94 Balance**		76,143
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(49)
32	1995 Additions		38,914
33	1995 Retirements		153
34	1995 Adjustments		0
35	1995 Net Additions		38,761
36	**12/31/95 Balance**		114,855
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(296)
39	1996 Additions		39,039
40	1996 Retirements		12
41	1996 Adjustments		0
42	1996 Net Additions		39,027
43	**12/31/96 Balance**		153,587

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

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

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

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

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	43	7	50	0	50	46	0	46
4	389.1 Other Plant & Misc. Equipment	6	1	7	0	7	7	0	7
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	797	45	842	0	842	819	0	819
8	360.2 Collection Sewers - Force	1,011	76	1,087	0	1,087	1,049	0	1,049
9	361.2 Collection Sewers - Gravity	34,687	1,495	36,182	0	36,182	35,434	0	35,434
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	48	7	55	0	55	51	0	51
12	364.2 Flow Measuring Devices	195	129	324	0	324	259	0	259
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	4	1	5	0	5	5	0	5
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	424	103	527	0	527	475	0	475
18	370.3 Receiving Wells	1,390	88	1,478	0	1,478	1,434	0	1,434
19	371.3 Pumping Equipment	2,620	448	3,068	0	3,068	2,844	0	2,844
20	389.3 Other Plant & Misc. Equipment	9	2	11	0	11	10	0	10
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	220	40	260	0	260	240	0	240
24	380.4 Treatment & Disposal	66,045	34,941	100,986	0	100,986	83,515	0	83,515
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	75	12	87	0	87	81	0	81
27	389.4 Other Plant & Misc. Equipment	9	2	11	0	11	10	0	10
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	604	55	659	0	659	631	0	631
31	390.5 Office Furniture & Equipment	763	110	873	0	873	818	0	818
32	390.51 Computer Equipment	1,791	735	2,526	0	2,526	2,159	0	2,159
33	391.5 Transportation Equipment	1,828	424	2,252	0	2,252	2,040	0	2,040
34	392.5 Stores Equipment	8	1	9	0	9	9	0	9
35	393.5 Tools, Shop & Garage Equipment	467	58	525	0	525	496	0	496
36	394.5 Laboratory Equipment	121	56	177	0	177	149	0	149
37	395.5 Power Operated Equipment	848	88	936	0	936	892	0	892
38	396.5 Communication Equipment	224	48	272	0	272	248	0	248
39	397.5 Miscellaneous Equipment	54	14	68	0	68	61	0	61
40	398.5 Other Tangible Plant	267	41	308	0	308	287	0	287
41	INTANGIBLE PLANT	49	8	57	0	57	53	0	53
42	COLLECTION PLANT	36,742	1,753	38,495	0	38,495	37,617	0	37,617
43	SYSTEM PUMPING PLANT	4,443	641	5,084	0	5,084	4,763	0	4,763
44	TREATMENT AND DISPOSAL PLANT	66,349	34,995	101,344	0	101,344	83,846	0	83,846
45	GENERAL PLANT	6,976	1,630	8,607	0	8,607	7,790	0	7,790
46	TOTAL SEWER ACCUM. DEPR.	114,559	39,027	153,587	0	153,587	134,069	0	134,069

Note: May not cross foot due to rounding

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

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

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

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	43	44	45	46	47	48	44	45	46	47	48	49	50	7	46
4	389.1 Other Plant & Misc. Equipment	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	797	801	805	809	813	817	818	822	826	830	834	838	842	45	819
8	360.2 Collection Sewers - Force	1,011	1,017	1,023	1,029	1,035	1,041	1,051	1,057	1,063	1,069	1,075	1,081	1,087	76	1,049
9	361.2 Collection Sewers - Gravity	34,687	34,812	34,937	35,062	35,187	35,312	35,432	35,557	35,682	35,807	35,932	36,057	36,182	1,495	35,434
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	48	49	50	51	52	53	49	50	51	52	53	54	55	7	51
12	364.2 Flow Measuring Devices	195	206	217	228	239	250	258	269	280	291	302	313	324	129	259
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	4	4	4	4	4	4	5	5	5	5	5	5	5	1	5
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	424	433	442	451	460	469	473	482	491	500	509	518	527	103	475
18	370.3 Receiving Wells	1,390	1,397	1,404	1,411	1,418	1,425	1,436	1,443	1,450	1,457	1,464	1,471	1,478	88	1,434
19	371.3 Pumping Equipment	2,620	2,657	2,694	2,731	2,768	2,805	2,846	2,883	2,920	2,957	2,994	3,031	3,068	448	2,844
20	389.3 Other Plant & Misc. Equipment	9	9	9	9	9	9	11	11	11	11	11	11	11	2	10
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	220	223	226	229	232	235	242	245	248	251	254	257	260	40	240
24	380.4 Treatment & Disposal	66,045	68,957	71,869	74,781	77,693	80,605	83,514	86,426	89,338	92,250	95,162	98,074	100,986	34,941	83,515
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	75	76	77	78	79	80	81	82	83	84	85	86	87	12	81
27	389.4 Other Plant & Misc. Equipment	9	9	9	9	9	9	11	11	11	11	11	11	11	2	10
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	604	610	616	622	628	634	623	629	635	641	647	653	659	55	631
31	390.5 Office Furniture & Equipment	763	772	781	790	799	808	819	828	837	846	855	864	873	110	818
32	390.51 Computer Equipment	1,791	1,852	1,913	1,974	2,035	2,096	2,160	2,221	2,282	2,343	2,404	2,465	2,526	735	2,159
33	391.5 Transportation Equipment	1,828	1,863	1,898	1,933	1,968	2,003	2,042	2,077	2,112	2,147	2,182	2,217	2,252	424	2,040
34	392.5 Stores Equipment	8	8	8	8	8	8	9	9	9	9	9	9	9	1	9
35	393.5 Tools, Shop & Garage Equipment	467	472	477	482	487	492	495	500	505	510	515	520	525	58	496
36	394.5 Laboratory Equipment	121	126	131	136	141	146	147	152	157	162	167	172	177	56	149
37	395.5 Power Operated Equipment	848	855	862	869	876	883	894	901	908	915	922	929	936	88	892
38	396.5 Communication Equipment	224	228	232	236	240	244	248	252	256	260	264	268	272	48	248
39	397.5 Miscellaneous Equipment	54	55	56	57	58	59	62	63	64	65	66	67	68	14	61
40	398.5 Other Tangible Plant	267	270	273	276	279	282	290	293	296	299	302	305	308	41	287
41	**INTANGIBLE PLANT**	49	50	51	52	53	54	51	52	53	54	55	56	57	8	53
42	**COLLECTION PLANT**	36,742	36,889	37,036	37,183	37,330	37,477	37,613	37,760	37,907	38,054	38,201	38,348	38,495	1,753	37,617
43	**SYSTEM PUMPING PLANT**	4,443	4,496	4,549	4,602	4,655	4,708	4,766	4,819	4,872	4,925	4,978	5,031	5,084	641	4,763
44	**TREATMENT AND DISPOSAL PLANT**	66,349	69,265	72,181	75,097	78,013	80,929	83,848	86,764	89,680	92,596	95,512	98,428	101,344	34,995	83,846
45	**GENERAL PLANT**	6,976	7,112	7,248	7,384	7,520	7,656	7,791	7,927	8,063	8,199	8,335	8,471	8,607	1,630	7,790
46	**TOTAL SEWER ACCUM. DEPR.**	114,559	117,812	121,065	124,318	127,571	130,824	134,069	137,322	140,575	143,828	147,081	150,334	153,587	39,027	134,069

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

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

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

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	4	4	4	4	4	1	4	4	4	4	4	4	45	22
8	360.2 Collection Sewers - Force	6	6	6	6	6	10	6	6	6	6	6	6	76	38
9	361.2 Collection Sewers - Gravity	125	125	125	125	125	120	125	125	125	125	125	125	1,495	747
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
12	364.2 Flow Measuring Devices	11	11	11	11	11	8	11	11	11	11	11	11	129	64
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	9	9	9	9	9	4	9	9	9	9	9	9	103	51
18	370.3 Receiving Wells	7	7	7	7	7	11	7	7	7	7	7	7	88	44
19	371.3 Pumping Equipment	37	37	37	37	37	41	37	37	37	37	37	37	448	224
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	3	3	3	3	3	7	3	3	3	3	3	3	40	20
24	380.4 Treatment & Disposal	2,912	2,912	2,912	2,912	2,912	2,909	2,912	2,912	2,912	2,912	2,912	2,912	34,941	17,470
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1	1	1	1	1	1	1	1	1	1	1	1	12	6
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6	6	6	6	6	(11)	6	6	6	6	6	6	55	27
31	390.5 Office Furniture & Equipment	9	9	9	9	9	11	9	9	9	9	9	9	110	55
32	390.51 Computer Equipment	61	61	61	61	61	64	61	61	61	61	61	61	735	368
33	391.5 Transportation Equipment	35	35	35	35	35	39	35	35	35	35	35	35	424	212
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
35	393.5 Tools, Shop & Garage Equipment	5	5	5	5	5	3	5	5	5	5	5	5	58	29
36	394.5 Laboratory Equipment	5	5	5	5	5	1	5	5	5	5	5	5	58	28
37	395.5 Power Operated Equipment	7	7	7	7	7	11	7	7	7	7	7	7	88	44
38	396.5 Communication Equipment	4	4	4	4	4	4	4	4	4	4	4	4	48	24
39	397.5 Miscellaneous Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
40	398.5 Other Tangible Plant	3	3	3	3	3	8	3	3	3	3	3	3	41	21
41	**INTANGIBLE PLANT**	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
42	**COLLECTION PLANT**	147	147	147	147	147	136	147	147	147	147	147	147	1,753	875
43	**SYSTEM PUMPING PLANT**	53	53	53	53	53	58	53	53	53	53	53	53	641	320
44	**TREATMENT AND DISPOSAL PLANT**	2,916	2,916	2,916	2,916	2,916	2,919	2,916	2,916	2,916	2,916	2,916	2,916	34,995	17,497
45	**GENERAL PLANT**	136	136	136	136	136	134	136	136	136	136	136	136	1,630	816
46	**TOTAL NET ADDITIONS**	3,253	3,253	3,253	3,253	3,253	3,244	3,253	3,253	3,253	3,253	3,253	3,253	39,027	19,512

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

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

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

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	4	4	4	4	4	1	4	4	4	4	4	4	45	22
8	360.2 Collection Sewers - Force	6	6	6	6	6	10	6	6	6	6	6	6	76	38
9	361.2 Collection Sewers - Gravity	125	125	125	125	125	120	125	125	125	125	125	125	1,495	747
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
12	364.2 Flow Measuring Devices	11	11	11	11	11	6	11	11	11	11	11	11	129	64
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	9	9	9	9	9	4	9	9	9	9	9	9	103	51
18	370.3 Receiving Wells	7	7	7	7	7	11	7	7	7	7	7	7	88	44
19	371.3 Pumping Equipment	37	37	37	37	37	41	37	37	37	37	37	37	448	224
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	3	3	3	3	3	7	3	3	3	3	3	3	40	20
24	380.4 Treatment & Disposal	2,912	2,912	2,912	2,912	2,912	2,909	2,912	2,912	2,912	2,912	2,912	2,912	34,941	17,470
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1	1	1	1	1	1	1	1	1	1	1	1	12	6
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6	6	6	6	6	1	6	6	6	6	6	6	67	33
31	390.5 Office Furniture & Equipment	9	9	9	9	9	11	9	9	9	9	9	9	110	55
32	390.51 Computer Equipment	61	61	61	61	61	64	61	61	61	61	61	61	735	368
33	391.5 Transportation Equipment	35	35	35	35	35	39	35	35	35	35	35	35	424	212
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
35	393.5 Tools, Shop & Garage Equipment	5	5	5	5	5	3	5	5	5	5	5	5	58	29
36	394.5 Laboratory Equipment	5	5	5	5	5	1	5	5	5	5	5	5	58	28
37	395.5 Power Operated Equipment	7	7	7	7	7	11	7	7	7	7	7	7	88	44
38	396.5 Communication Equipment	4	4	4	4	4	4	4	4	4	4	4	4	48	24
39	397.5 Miscellaneous Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
40	398.5 Other Tangible Plant	3	3	3	3	3	8	3	3	3	3	3	3	41	21
41	INTANGIBLE PLANT	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
42	COLLECTION PLANT	147	147	147	147	147	136	147	147	147	147	147	147	1,753	875
43	SYSTEM PUMPING PLANT	53	53	53	53	53	58	53	53	53	53	53	53	641	320
44	TREATMENT AND DISPOSAL PLANT	2,916	2,916	2,916	2,916	2,916	2,919	2,916	2,916	2,916	2,916	2,916	2,916	34,995	17,497
45	GENERAL PLANT	136	136	136	136	136	148	136	136	136	136	136	136	1,642	822
46	TOTAL GROSS ADDITIONS	3,253	3,253	3,253	3,253	3,253	3,256	3,253	3,253	3,253	3,253	3,253	3,253	39,039	19,518

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

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

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

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	12	0	0	0	0	0	0	12	6
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	*390.51 Computer Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	*395.5 Power Operated Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	***INTANGIBLE PLANT***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	12	0	0	0	0	0	0	12	6
46	**TOTAL RETIREMENTS**	0	0	0	0	0	12	0	0	0	0	0	0	12	6

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

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

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

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

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

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

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	46	0.00%	0
4	389.1 Other Plant & Misc. Equipment	7	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	819	38.60%	316
8	360.2 Collection Sewers - Force	1,049	38.60%	405
9	361.2 Collection Sewers - Gravity	35,434	38.60%	13,678
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	51	0.00%	0
12	364.2 Flow Measuring Devices	259	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	5	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	475	38.60%	183
18	370.3 Receiving Wells	1,434	38.60%	554
19	371.3 Pumping Equipment	2,844	38.60%	1,098
20	389.3 Other Plant & Misc. Equipment	10	38.60%	4
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	240	25.20%	60
24	380.4 Treatment & Disposal	83,515	25.20%	21,046
25	381.4 Plant Sewers	0	25.20%	0
26	382.4 Outfall Sewer Lines	81	25.20%	20
27	389.4 Other Plant & Misc. Equipment	10	25.20%	3
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	631	0.00%	0
31	390.5 Office Furniture & Equipment	818	0.00%	0
32	390.51 Computer Equipment	2,159	0.00%	0
33	391.5 Transportation Equipment	2,040	0.00%	0
34	392.5 Stores Equipment	9	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	496	0.00%	0
36	394.5 Laboratory Equipment	149	0.00%	0
37	395.5 Power Operated Equipment	892	0.00%	0
38	396.5 Communication Equipment	248	0.00%	0
39	397.5 Miscellaneous Equipment	61	0.00%	0
40	398.5 Other Tangible Plant	287	0.00%	0
41	**INTANGIBLE PLANT**	53	0.00%	0
42	**COLLECTION PLANT**	37,617	38.28%	14,399
43	**SYSTEM PUMPING PLANT**	4,763	38.61%	1,839
44	**TREATMENT AND DISPOSAL PLANT**	83,846	25.20%	21,129
45	**GENERAL PLANT**	7,790	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	134,069	27.87%	37,367

Note: May not cross foot due to rounding.

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

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	Description	(1)	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	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		68,300
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		68,300
16			
17			
18	1993 Additions		2,400
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		2,400
22	12/31/93 Balance		70,700
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	12/31/94 Balance		70,700
30			
31			
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	12/31/95 Balance		70,700
37			
38			
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	12/31/96 Balance		70,700

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	2,400	0	2,400	0	2,400	2,400	0	2,400	0.00%	0
3	Contributed Lines	68,300	0	68,300	0	68,300	68,300	0	68,300	36.56%	24,970
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	38.60%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	70,700	0	70,700	0	70,700	70,700	0	70,700	35.32%	24,970
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

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

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

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

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	0	2,400
3	Contributed Lines	68,300	68,300	68,300	68,300	68,300	68,300	68,300	68,300	68,300	68,300	68,300	68,300	68,300	0	68,300
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SEWER CIAC	70,700	70,700	70,700	70,700	70,700	70,700	70,700	70,700	70,700	70,700	70,700	70,700	70,700	0	70,700

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Pmts Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

FPSC
Schedule: A-12 (S)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
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**	29,033
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,708
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,708
15	**12/31/92 Balance**	30,741
16		
17		
18	1993 Additions	1,773
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,773
22	**12/31/93 Balance**	32,514
23		
24		
25	1994 Additions	1,874
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,874
29	**12/31/94 Balance**	34,388
30		
31		
32	1995 Additions	1,874
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,874
36	**12/31/95 Balance**	36,262
37		
38		
39	1996 Additions	1,874
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,874
43	**12/31/96 Balance**	38,136

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	159	64	223	0	223	191	0	191	0.00%	0
3	Contributed Lines	36,103	1,810	37,913	0	37,913	37,008	0	37,008	38.28%	14,167
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	38.61%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	36,262	1,874	38,136	0	38,136	37,199	0	37,199	38.08%	14,167

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	159	164	169	174	179	184	193	198	203	208	213	218	223	64	191
3	Contributed Lines	36,103	36,254	36,405	36,556	36,707	36,858	37,007	37,158	37,309	37,460	37,611	37,762	37,913	1,810	37,008
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	36,262	36,418	36,574	36,730	36,886	37,042	37,200	37,356	37,512	37,668	37,824	37,980	38,136	1,874	37,199

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	5	5	5	5	5	9	5	5	5	5	5	5	64	32
3	Contributed Lines	151	151	151	151	151	149	151	151	151	151	151	151	1,810	905
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	156	156	156	156	156	158	156	156	156	156	156	156	1,874	937

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	5	5	5	5	5	9	5	5	5	5	5	5	64	32
3	Contributed Lines	151	151	151	151	151	149	151	151	151	151	151	151	1,810	905
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	156	156	156	156	156	158	156	156	156	156	156	156	1,874	937

Note: May not cross foot due to rounding.

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -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					

6/14/95 7:19 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

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

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

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

FPSC REGULATED UNIFORM PLANTS

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

FPSC REGULATED UNIFORM PLANTS

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./Western	W	Lake	930423	10.63%	9.85%	0.785953%
10	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
11	Skyforest	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 Harbor	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	Woolens	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

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	16128	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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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	25.18%
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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,613,813	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	4,458,554	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	418,888	389,978	356,328	413,017	379,754	441,378	434,625	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	568,887	610,880	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	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	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other 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	16,303,289	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	934,869	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	778,179	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	4,466,962	5,194,864	5,747,234	3,900,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	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	8,491,519	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 / 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)

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	335,188,496	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	375,355,869	377,280,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	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)	(94,965,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,943,526	273,654,207	273,363,116	274,887,448	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	1,357,239	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	4,330,468	6,098,028	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

(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	4,836,059	4,618,754	4,463,386
34	Other Accounts Receivable	361,565	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)	(383,674)	(386,155)	(398,822)	(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	523,084	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	60,145	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	9,364,586	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,837	9,424,146	9,639,224	9,307,118	9,526,283	9,956,516	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,918	1,918,227	1,853,536	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,668
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,108	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,087,407	31,325,817
57															
58	TOTAL ASSETS	309,214,085	326,861,759	325,798,359	324,999,225	326,884,580	328,081,472	341,101,867	340,921,505	338,725,565	341,050,416	342,857,880	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	24,198,250	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	97,866,573	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	122,062,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,898,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	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	2,053,984	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(88,513)	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	1,964,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,408,962	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	4,530,880	5,134,012	5,537,803
21	Accrued Interest-Debt	1,716,543	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	53,850	56,136	56,361	59,453	62,546	65,639	68,733	71,826	74,923	78,019	81,115	84,212	87,309	99,248
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	2,821,307	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	2,821,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,801	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,183	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,898	1,351,090	1,347,283	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,386,137	119,516,274	119,727,866	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	308,214,095	328,861,759	325,796,359	324,989,225	326,884,580	329,061,472	341,101,957	340,921,505	338,725,565	341,050,416	342,857,890	341,347,177	343,469,022	333,207,923

Note: May not t due to rounding.

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

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

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

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0		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 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 - %	26.06%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	27.87%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

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

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

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

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

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

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	25,660	0	25,660	8,894	34,554	34.66%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	25,660	0	25,660	8,894	34,554		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	44,648	1,345	45,993	0	45,993		B-6(S)
7	Depreciation net of CIAC Amort	28,118	0	28,118	0	28,118		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	3,886	(298)	3,588	400 (A)	3,988		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(29,390)	(849)	(30,239)	3,276 (B)	(26,963)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	47,262	198	47,460	3,676	51,136		
12	**NET OPERATING INCOME**	(21,602)	(198)	(21,800)	5,218	(16,582)		
13	**RATE BASE**	413,144	0	413,144		413,144		A-2(S)
14	**RATE OF RETURN**	(5.23%)		(5.28%)		(4.01%)		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	25,660	0	25,660	109,824	135,484	428.00%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	25,660	0	25,660	109,824	135,484		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	44,648	1,345	45,993	0	45,993		B-6(S)
7	Depreciation net of CIAC Amort	28,118	0	28,118	0	28,118		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	3,886	(298)	3,588	4,942 (A)	8,530		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(29,390)	(849)	(30,239)	40,458 (B)	10,219		B-17(S),B-2(S)3/3
11	Total Operating Expenses	47,262	198	47,460	45,400	92,860		
12	**NET OPERATING INCOME**	(21,602)	(198)	(21,800)	64,424	42,624		
13	**RATE BASE**	413,144	0	413,144		413,144		A-2(S)
14	**RATE OF RETURN**	(5.23%)		(5.28%)		10.32%		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

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

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(23.51%)	D-1(S)	
3	Rate of Return (%)	10.32%	(4.01%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	413,144	413,144	A-2(S)	
6	Required Income (L3 x L5)	42,624	(16,582)		
7	Adjusted Income Under Present Rates	(21,800)	(21,800)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	64,424	5,218		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	104,882	8,494		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	109,824	8,894		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	104,882	8,494		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	40,458	3,276		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	4,942	400		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	64,424	5,218		B-2(S)1/3,2/3

Notes:

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

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

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

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

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 SEWER OPERATING INCOME - 1996

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5		0	
6			
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	261	
9			
10	2. Conservation Program Expenses	182	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	118	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	784	
17			
18	6.	0	
19			
20	7.	0	
21			
22		1,345	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	73	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(371)	
43			
44		(298)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(849)	
47			
48	2.	0	
49			
50		(849)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		198	
53			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

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

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

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	24,035	0	24,035
9	522.2 Measured - Commercial	1,625	0	1,625
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	25,660	0	25,660
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	25,660	0	25,660
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	25,660	0	25,660

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-6(S)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 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	701 Salaries & Wages - Employees	16,449	911	17,360	13,015	620	13,635	948	98	1,046	2,487	193	2,680
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	4,111	32	4,142	3,252	0	3,252	237	13	250	622	19	640
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	3,059	0	3,059	3,059	0	3,059	0	0	0	0	0	0
6	715 Purchased Power	3,225	6	3,231	3,180	0	3,180	3	0	3	42	6	47
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	3,232	0	3,232	3,232	0	3,232	0	0	0	0	0	0
9	720 Materials & Supplies	2,595	30	2,625	2,431	0	2,431	50	5	56	114	24	138
10	731 Contractual Services - Eng.	19	0	19	0	0	0	0	0	0	19	0	19
11	732 Contractual Services - Acct.	101	0	101	0	0	0	0	0	0	101	0	101
12	733 Contractual Services - Legal	61	0	61	0	0	0	0	0	0	61	0	61
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,913	186	2,100	1,756	113	1,869	0	0	0	157	73	231
15	741 Rental of Real Building/Real Property	91	14	105	0	0	0	0	0	0	91	14	105
16	742 Rental of Equipment	4	2	7	0	0	0	0	0	0	4	2	7
17	750 Transportation Expense	490	7	496	410	0	410	36	4	40	44	2	46
18	756 Insurance - Vehicle	69	0	69	0	0	0	0	0	0	69	0	69
19	757 Insurance - General Liability	143	30	172	0	0	0	0	0	0	143	30	172
20	758 Insurance - Workman's Comp	281	1	283	223	0	223	16	1	17	43	1	43
21	759 Insurance - Other	14	0	14	0	0	0	0	0	0	14	0	14
22	760 Advertising Expense	15	14	29	0	0	0	0	0	0	15	14	29
23	766 Reg. Comm. Exp. - Rate Case Amort.	419	0	419	0	0	0	0	0	0	419	0	419
24	767 Reg. Comm. Exp. - Other	34	0	34	0	0	0	0	0	0	34	0	34
25	770 Bad Debt Expense	124	13	137	0	0	0	124	13	137	0	0	0
26	775 Miscellaneous Expenses	8,199	99	8,298	7,185	0	7,185	311	18	329	703	81	784
27	TOTAL SEWER O & M EXPENSES	44,648	1,345	45,993	37,741	733	38,474	1,725	153	1,878	5,182	459	5,641

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	1,357	1,224	1,421	1,367	1,398	1,358	1,406	1,396	1,380	1,403	1,360	1,399	16,449	911	17,360
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	339	306	355	342	349	339	351	349	340	351	340	350	4,111	32	4,142
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	255	255	255	255	255	255	255	255	255	255	255	255	3,059	0	3,059
6	715.1-.8 Purchased Power	269	269	269	269	269	269	269	269	269	269	269	269	3,225	6	3,231
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	250	352	250	250	382	250	250	250	250	250	250	250	3,232	0	3,232
9	720.1-.8 Materials & Supplies	181	521	236	180	179	191	180	210	179	180	179	180	2,595	30	2,625
10	731.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	19	0	19
11	732.1-.8 Contractual Services - Acct.	8	8	9	9	9	8	9	9	8	9	8	8	101	0	101
12	733.1-.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	61	0	61
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	135	133	136	134	134	439	134	133	134	134	134	134	1,913	186	2,100
15	741.1-.8 Rental of Real Building/Real Property	7	7	8	8	8	8	8	8	8	8	7	8	91	14	105
16	742.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	7
17	750.1-.8 Transportation Expense	41	40	41	41	41	41	41	41	41	41	41	41	490	7	496
18	756.1-.8 Insurance - Vehicle	6	5	6	6	6	6	6	6	6	6	6	6	69	0	69
19	757.1-.8 Insurance - General Liability	12	11	12	12	12	12	12	12	12	12	12	12	143	30	172
20	758.1-.8 Insurance - Workman's Comp (2)	23	21	24	23	24	23	24	24	23	24	23	24	281	1	283
21	759.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
22	760.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	15	14	29
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	34	33	36	36	35	35	35	35	35	36	34	35	419	0	419
24	767.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	34	0	34
25	770.1-.8 Bad Debt Expense	10	9	10	10	10	10	11	10	10	11	10	10	124	13	137
26	775.1-.8 Miscellaneous Expenses	854	842	856	850	848	847	851	848	848	1,056	848	849	8,199	99	8,298
27	TOTAL SEWER O & M EXPENSES	3,594	3,849	3,737	3,602	3,771	3,904	3,653	3,666	3,588	4,057	3,587	3,640	44,648	1,345	45,993

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	1,074	956	1,128	1,075	1,108	1,073	1,116	1,107	1,075	1,112	1,078	1,113	13,015	620	13,635
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	268	239	282	269	277	268	279	277	269	278	269	278	3,252	0	3,252
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	255	255	255	255	255	255	255	255	255	255	255	255	3,059	0	3,059
6	715.1-.6 Purchased Power	265	265	265	265	265	265	265	265	265	265	265	265	3,180	0	3,180
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	250	352	250	250	382	250	250	250	250	250	250	250	3,232	0	3,232
9	720.1-.6 Materials & Supplies	167	508	222	166	166	178	166	196	168	166	166	166	2,431	0	2,431
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	122	120	122	120	120	426	121	120	121	121	121	121	1,756	113	1,869
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	34	34	34	34	34	34	34	34	34	34	34	34	410	0	410
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workmen's Comp (2)	18	18	19	18	19	18	19	19	18	19	18	19	223	0	223
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	570	563	570	563	563	563	566	562	564	972	565	564	7,185	0	7,185
27	TOTAL SEWER DIRECT O & M EXPENSES	3,024	3,308	3,147	3,015	3,189	3,330	3,071	3,085	3,016	3,470	3,021	3,085	37,741	733	38,474

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-6(5)
Page 4 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	79	72	80	80	80	79	81	80	78	81	78	80	948	98	1,046
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	20	18	20	20	20	20	20	20	19	20	20	20	237	13	250
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	4	4	4	4	4	4	4	4	4	4	4	4	50	5	56
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	36	4	40
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	16	1	17
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	10	9	10	10	10	10	11	10	10	11	10	10	124	13	137
26	775.7	Miscellaneous Expenses	26	24	26	26	26	26	27	26	26	27	26	26	311	18	329
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	144	131	148	145	145	143	147	148	142	147	142	145	1,725	153	1,878

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	204	196	213	213	209	207	209	209	206	211	209	206	2,467	193	2,660
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits (1)	51	49	53	53	52	52	52	52	52	53	51	52	622	19	640
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 *Purchased Power*	3	3	4	4	4	3	4	4	3	4	3	3	42	6	47
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	9	9	10	10	10	9	10	10	9	10	9	9	114	24	138
10	731.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	19	0	19
11	732.8 Contractual Services - Acct.	8	8	9	9	9	8	9	9	8	9	8	8	101	0	101
12	733.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	61	0	61
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	13	12	13	13	13	13	13	13	13	13	13	13	157	73	231
15	741.8 Rental of Real Building/Real Property	7	7	8	8	8	8	8	8	8	8	7	8	91	14	105
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	7
17	750.8 Transportation Expense	4	3	4	4	4	4	4	4	4	4	4	4	44	2	46
18	756.8 Insurance - Vehicle	6	5	6	6	6	6	6	6	6	6	6	6	69	0	69
19	757.8 Insurance - General Liability	12	11	12	12	12	12	12	12	12	12	12	12	143	30	172
20	758.8 Insurance - Workman's Comp (2)	3	3	4	4	4	4	4	4	4	4	3	4	43	1	43
21	759.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
22	760.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	15	14	29
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	34	33	36	36	35	35	35	35	35	36	34	35	419	0	419
24	767.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	34	0	34
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	58	55	60	60	59	58	59	59	58	60	57	58	703	81	784
27	TOTAL SEWER ALLOCATED A & G EXPENSES	426	409	444	443	436	431	435	435	430	439	424	430	5,162	459	5,641

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 6 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	15,874	932	(356)	16,449	0	84	43	0	0	784	911	17,360
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	3,942	169	0	4,111	0	21	11	0	0	0	32	4,142
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	3,000	59	0	3,059	0	0	0	0	0	0	0	3,059
6	715.1-.8	Purchased Power	3,230	0	(5)	3,225	0	6	0	0	0	0	6	3,231
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	3,170	62	0	3,232	0	0	0	0	0	0	0	3,232
9	720.1-.8	Materials & Supplies	2,562	50	(17)	2,595	0	10	14	5	0	0	30	2,625
10	731.1-.8	Contractual Services - Eng.	21	0	(2)	19	0	0	0	0	0	0	0	19
11	732.1-.8	Contractual Services - Acct.	110	2	(11)	101	0	0	0	0	0	0	0	101
12	733.1-.8	Contractual Services - Legal	66	1	(6)	61	0	0	0	0	0	0	0	61
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	1,893	37	(16)	1,913	0	26	47	113	0	0	186	2,100
15	741.1-.8	Rental of Real Building/Real Property	98	2	(9)	91	0	14	0	0	0	0	14	105
16	742.1-.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	7
17	750.1-.8	Transportation Expense	488	10	(8)	490	0	7	0	0	0	0	7	496
18	756.1-.8	Insurance - Vehicle	75	1	(7)	69	0	0	0	0	0	0	0	69
19	757.1-.8	Insurance - General Liability	155	3	(15)	143	0	30	0	0	0	0	30	172
20	758.1-.8	Insurance - Workman's Comp (2)	284	(3)	0	281	0	1	0	0	0	0	1	283
21	759.1-.8	Insurance - Other	15	0	(1)	14	0	0	0	0	0	0	0	14
22	760.1-.8	Advertising Expense	17	0	(2)	15	0	0	14	0	0	0	14	29
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	277	0	142	419	0	0	0	0	0	0	0	419
24	767.1-.8	Reg. Comm. Exp. - Other	38	0	(4)	34	0	0	0	0	0	0	0	34
25	770.1-.8	Bad Debt Expense	134	3	(13)	124	0	13	0	0	0	0	13	137
26	775.1-.8	Miscellaneous Expenses	8,145	159	(105)	8,199	0	47	52	0	0	0	99	8,298
27		TOTAL SEWER O & M EXPENSES	43,598	1,487	(436)	44,648	0	261	182	118	0	784	1,345	45,993

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	12,293	722	(0)	13,015	0	0	0	0	0	820	820	13,835
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	3,053	200	0	3,252	0	0	0	0	0	0	0	3,252
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	3,000	59	0	3,059	0	0	0	0	0	0	0	3,059
6	715.1-.6 Purchased Power	3,180	0	0	3,180	0	0	0	0	0	0	0	3,180
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	3,170	62	0	3,232	0	0	0	0	0	0	0	3,232
9	720.1-.6 Materials & Supplies	2,384	46	0	2,431	0	0	0	0	0	0	0	2,431
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	1,722	34	(0)	1,756	0	0	0	113	0	0	113	1,869
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	402	8	0	410	0	0	0	0	0	0	0	410
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workmen's Comp (2)	220	3	0	223	0	0	0	0	0	0	0	223
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	7,048	137	0	7,185	0	0	0	0	0	0	0	7,185
27	TOTAL SEWER DIRECT O & M EXPENSES	36,472	1,269	0	37,741	0	0	0	113	0	620	733	38,474

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.
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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

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

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

FPSC
Schedule: B-6(S)
Page 8 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	988	58	(98)	948	0	53	0	0	0	45	98	1,046
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	245	(9)	0	237	0	13	0	0	0	0	13	250
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	3	0	(0)	3	0	0	0	0	0	0	0	3
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	55	1	(5)	50	0	5	0	0	0	0	5	56
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	39	1	(4)	36	0	4	0	0	0	0	4	40
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	18	(1)	0	16	0	1	0	0	0	0	1	17
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	134	3	(13)	124	0	13	0	0	0	0	13	137
26	775.7	Miscellaneous Expenses	337	7	(32)	311	0	18	0	0	0	0	18	329
27		TOTAL SEWER O & M EXPENSES	1,818	59	(153)	1,725	0	108	0	0	0	45	153	1,878

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 9 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	2,593	152	(258)	2,487	0	31	43	0	0	119	193	2,680
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	644	(22)	0	622	0	8	11	0	0	0	19	640
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	46	0	(4)	42	0	6	0	0	0	0	6	47
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	123	2	(12)	114	0	5	14	5	0	0	24	138
10	731.8	Contractual Services - Eng.	21	0	(2)	19	0	0	0	0	0	0	0	19
11	732.8	Contractual Services - Acct.	110	2	(11)	101	0	0	0	0	0	0	0	101
12	733.8	Contractual Services - Legal	66	1	(6)	61	0	0	0	0	0	0	0	61
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	170	3	(16)	157	0	26	47	0	0	0	73	231
15	741.8	Rental of Real Building/Real Property	96	2	(9)	91	0	14	0	0	0	0	14	105
16	742.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	7
17	750.8	Transportation Expense	48	1	(5)	44	0	2	0	0	0	0	2	46
18	756.8	Insurance - Vehicle	75	1	(7)	69	0	0	0	0	0	0	0	69
19	757.8	Insurance - General Liability	155	3	(15)	143	0	30	0	0	0	0	30	172
20	758.8	Insurance - Workman's Comp (2)	46	(4)	0	43	0	1	0	0	0	0	1	43
21	759.8	Insurance - Other	15	0	(1)	14	0	0	0	0	0	0	0	14
22	760.8	Advertising Expense	17	0	(2)	15	0	0	14	0	0	0	14	29
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	277	0	142	419	0	0	0	0	0	0	0	419
24	767.8	Reg. Comm. Exp. - Other	38	0	(4)	34	0	0	0	0	0	0	0	34
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	761	15	(73)	703	0	29	52	0	0	0	81	784
27		TOTAL SEWER O & M EXPENSES	5,308	158	(284)	5,182	0	153	182	5	0	119	459	5,641

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.
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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	15,874	17,360	1,486	9.36%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	3,942	4,142	200	5.06%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	3,000	3,059	59	1.95%
6	715.1-.8	Purchased Power	3,230	3,231	1	0.03%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	3,170	3,232	62	1.95%
9	720.1-.8	Materials & Supplies	2,562	2,625	63	2.46%
10	731.1-.8	Contractual Services - Eng.	21	19	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	110	101	(8)	(7.63%)
12	733.1-.8	Contractual Services - Legal	66	61	(5)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	1,892	2,100	207	10.94%
15	741.1-.8	Rental of Real Building/Real Property	98	105	7	6.84%
16	742.1-.8	Rental of Equipment	4	7	2	47.33%
17	750.1-.8	Transportation Expense	489	496	8	1.58%
18	756.1-.8	Insurance - Vehicle	75	69	(6)	(7.63%)
19	757.1-.8	Insurance - General Liability	155	172	18	11.54%
20	758.1-.8	Insurance - Workman's Comp	284	283	(1)	(0.47%)
21	759.1-.8	Insurance - Other	15	14	(1)	(7.63%)
22	760.1-.8	Advertising Expense	17	29	13	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	277	419	142	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	37	34	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	134	137	3	2.35%
26	775.1-.8	Miscellaneous Expenses	8,146	8,298	152	1.87%
27	TOTAL SEWER O & M EXPENSES		43,598	45,993	2,396	5.49%
28	TOTAL (LESS ACCTS 766 & 767)		43,283	45,540	2,257	5.22%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	12,293	13,635	1,342	10.92%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	3,053	3,252	199	6.53%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	3,000	3,059	59	1.95%
6	715.1-.6	Purchased Power	3,180	3,180	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	3,170	3,232	62	1.95%
9	720.1-.6	Materials & Supplies	2,384	2,431	47	1.97%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	1,722	1,869	147	8.52%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	402	410	8	1.92%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	220	223	3	1.16%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	7,048	7,185	137	1.94%
27		TOTAL SEWER O & M EXPENSES	36,472	38,474	2,002	5.49%
28		TOTAL (LESS ACCTS 766 & 767)	36,472	38,474	2,002	5.49%

NOTE: See Volume II for variance explanations.

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

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

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

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.7	Salaries & Wages - Employees	988	1,046	58	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	245	250	5	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	3	3	(0)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	55	56	1	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	39	40	2	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	18	17	(1)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	134	137	3	2.35%
26	775.1-.7	Miscellaneous Expenses	337	329	(8)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		1,818	1,878	60	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		1,818	1,878	60	3.28%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

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

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

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	701.1-.8	Salaries & Wages - Employees	2,593	2,660	67	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	644	640	(4)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	46	47	1	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	123	138	15	12.19%
10	731.1-.8	Contractual Services - Eng.	21	19	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	110	101	(8)	(7.63%)
12	733.1-.8	Contractual Services - Legal	66	61	(5)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	170	231	60	35.44%
15	741.1-.8	Rental of Real Building/Real Property	98	105	7	6.84%
16	742.1-.8	Rental of Equipment	4	7	2	47.33%
17	750.1-.8	Transportation Expense	48	46	(1)	(3.08%)
18	756.1-.8	Insurance - Vehicle	75	69	(6)	(7.63%)
19	757.1-.8	Insurance - General Liability	155	172	18	11.54%
20	758.1-.8	Insurance - Workman's Comp	46	43	(3)	(7.18%)
21	759.1-.8	Insurance - Other	15	14	(1)	(7.63%)
22	760.1-.8	Advertising Expense	17	29	13	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	277	419	142	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	37	34	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	761	784	23	3.00%
27	TOTAL SEWER O & M EXPENSES		5,307	5,641	334	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		4,993	5,188	195	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

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

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1996

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

FPSC
Schedule: B-10(5)
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	Messer, Vickers	Joe Crosse	$175	20,000	Testimony - *Rates*
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	$175	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				58,583	Travel
27				45,280	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:				
47			(A) Total FPSC Filed	(B) Sewer	
48					
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	$2	
51	Marco Island	Docket No. 920655-WS	108,820	79	
52	GIGA	Docket No. 920199-WS	677,801	498	
53	Lehigh	Docket No. 911188-WS	67,100	49	
54			854,174	628	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	732	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	318	
58			1,427,241	1,049	
59	Total Projected Rate Case Expense		2,281,415	1,677	
60	*Annual Amortization*		$570,354	$419	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	92	
64	% of Total		100.000000%	0.073511%	

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

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

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

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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

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

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

(1)	(2)	(3)	(4)

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

Line No.	Date	Description	Total Sewer Cost	How often to repeat
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

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

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

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

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

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)
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-6 (S)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (S)

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	295	40	2.50%	7	0	7	0.00%	0	7
4	*389.1 Other Plant & Misc. Equipment*	24	18	5.56%	1	0	1	0.00%	0	1
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	3,019	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	1,437	32	3.13%	45	0	45	38.60%	17	28
8	360.2 Collection Sewers - Force	2,275	30	3.33%	76	0	76	38.60%	29	47
9	361.2 Collection Sewers - Gravity	67,328	45	2.22%	1,495	0	1,495	38.60%	577	918
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	*363.2 Services to Customers*	281	38	2.63%	7	0	7	0.00%	0	7
12	364.2 Flow Measuring Devices	645	5	20.00%	129	0	129	0.00%	0	129
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	19	18	5.56%	1	0	1	0.00%	0	1
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	3,285	32	3.13%	103	0	103	38.60%	40	63
18	*370.3 Receiving Wells*	2,655	30	3.33%	88	0	88	38.60%	34	54
19	371.3 Pumping Equipment	8,066	18	5.56%	448	0	448	38.60%	173	275
20	389.3 Other Plant & Misc. Equipment	39	18	5.56%	2	0	2	38.60%	1	1
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	511	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	1,292	32	3.13%	40	0	40	25.20%	10	30
24	380.4 Treatment & Disposal	628,429	18	5.56%	34,941	0	34,941	25.20%	8,805	26,136
25	*381.4 Plant Sewers*	0	35	2.86%	0	0	0	25.20%	0	0
26	382.4 Outfall Sewer Lines	365	30	3.33%	12	0	12	25.20%	3	9
27	389.4 Other Plant & Misc. Equipment	31	18	5.56%	2	0	2	25.20%	1	1
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	263	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	2,679	40	2.50%	67	0	67	0.00%	0	67
31	390.5 Office Furniture & Equipment	1,656	15	6.67%	110	0	110	0.00%	0	110
32	390.51 Computer Equipment	4,408	6	16.67%	735	0	735	0.00%	0	735
33	391.5 Transportation Equipment	2,543	6	16.67%	424	0	424	0.00%	0	424
34	392.5 Stores Equipment	24	18	5.56%	1	0	1	0.00%	0	1
35	393.5 Tools, Shop & Garage Equipment	923	16	6.25%	58	0	58	0.00%	0	58
36	394.5 Laboratory Equipment	837	15	6.67%	56	0	56	0.00%	0	56
37	395.5 Power Operated Equipment	1,057	12	8.33%	88	0	88	0.00%	0	88
38	396.5 Communication Equipment	480	10	10.00%	48	0	48	0.00%	0	48
39	397.5 Miscellaneous Equipment	216	15	6.67%	14	0	14	0.00%	0	14
40	398.5 Other Tangible Plant	406	10	10.00%	41	0	41	0.00%	0	41
41	**INTANGIBLE PLANT**	319		2.51%	8	0	8	0.00%	0	8
42	**COLLECTION PLANT**	75,005		2.34%	1,753	0	1,753	35.54%	623	1,130
43	**SYSTEM PUMPING PLANT**	14,045		4.56%	641	0	641	38.69%	248	393
44	**TREATMENT AND DISPOSAL PLANT**	630,628		5.55%	34,995	0	34,995	25.20%	8,819	26,176
45	**GENERAL PLANT**	15,490		10.60%	1,642	0	1,642	0.00%	0	1,642
46	**TOTAL DEPRECIATION EXPENSE**	735,487		5.31%	39,039	0	39,039	24.82%	9,690	29,349
47	**LESS: AMORTIZATION OF CIAC**				*(1,874)*	*0*	*(1,874)*		*(643)*	*(1,231)*
48	**NET DEPRECIATION EXPENSE - SEWER**				37,165	0	37,165		9,047	28,118

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

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

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

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER CIAC Classifications	(2) 1996 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1996 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	5.57%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	2,400	2.65%	64	0	64	0.00%	0	64
3	Contributed Lines	68,300	2.65%	1,810	0	1,810	35.54%	643	1,167
4	Contributed Property Other Than Lines	0	5.22%	0	0	0	38.69%	0	0
5	Service Installation Fees	0	2.49%	0	0	0	0.00%	0	0
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	70,700		1,874	0	1,874		643	1,231

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

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

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

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

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	645	129	20.01%
3	365.2 Flow Measuring Installation	1	0	0.00%
4	354.4 Structures & Improvements	1,292	40	3.10%
5	380.4 Treatment & Disposal	628,429	34,941	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	365	12	3.29%
8	389.4 Other Plant & Misc. Equipment	31	2	6.45%
9	**COMPOSITE RATE**	630,763	35,124	5.57%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	1,437	45	3.13%
12	360.2 Collection Sewers - Force	2,275	76	3.34%
13	361.2 Collection Sewers - Gravity	67,328	1,495	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	19	1	5.26%
16	354.3 Structures & Improvements	3,285	103	3.14%
17	370.3 Receiving Wells	2,655	88	3.31%
18	371.3 Pumping Equipment	8,066	448	5.55%
19	389.3 Other Plant & Misc. Equipment	39	2	5.13%
20	**COMPOSITE RATE**	85,104	2,258	2.65%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	281	7	2.49%
23	**COMPOSITE RATE**	281	7	2.49%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	630,763	35,124	5.57%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	85,104	2,258	2.65%
27	Service Installation Fees (Line 23)	281	7	2.49%
28	**COMPOSITE RATE**	716,148	37,389	5.22%

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 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%)**	1,155	0	1,155	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,316	73	1,389	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,316	73	1,389		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,415	0	1,415		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,415	0	1,415		
10	Non-used & Useful Percent			26.19%	A-6(S)7/7	
11	Non-used & Useful Amount		(371)	(371)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,415	(371)	1,044		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	3,886	(298)	3,588		B-2(S)1/3,2/3

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

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	25,660	0	25,660	B-4(S)
3	Less:				
4	O & M Expenses	44,648	1,345	45,993	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	28,118	0	28,118	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	3,886	857	4,743	B-15(S)
8	Pre-Tax Operating Expenses	76,652	2,202	78,854	
9	**PRE-TAX OPERATING INCOME**	(50,992)	(2,202)	(53,194)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(50,992)	(2,202)	(53,194)	
12	Less:				
13	Interest Expense:				
14	Rate Base	413,144	0	413,144	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	21,855	0	21,855	C-3
17	Net Taxable Income (L11 - L16)	(72,847)	(2,202)	(75,049)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(28,101)	(849)	(28,950)	
20	Less:				
21	Parent Debt Adjustment	1,129	0	1,129	C-1(S)
22	Investment Tax Credit	160	0	160	C-7(S)
23	**TOTAL INCOME TAXES**	(29,390)	(849)	(30,239)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	24.82%	0.00%	24.82%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	383,244	0	383,244	A-6 (S)
2	Utility Land & Land Rights	119,878	0	119,878	A-6 (S)
3	Non-Used and Useful	(23,975)	0	(23,975)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(107,099)	0	(107,099)	A-10 (S)
6	CIAC	(136,800)	(81)	(136,881)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	35,835	0	35,835	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(869)	0	(869)	Vol. II
13	Deferred Taxes	(7,416)	0	(7,416)	C-7 (S)
14	Working Capital Allowance	5,036	0	5,036	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	267,835	(81)	267,754	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

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

FPSC
Schedule: A-3 (S)

Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. Transfer Unclaimed Refunds to CIAC	(81)	(81)	
38				
39	2.	0	0	
40				
41				
42		(81)	(81)	
43				
44	**SUBTOTAL**	(81)	(81)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	(81)	(81)	

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Note: May not cross foot due to rounding.

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

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		493,676
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**		493,676
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,053
21	1993 Net Additions		1,053
22	**12/31/93 Balance**		494,729
23			
24			
25	1994 Additions		6,044
26	1994 Retirements		518
27	1994 Adjustments		0
28	1994 Net Additions		5,526
29	**12/31/94 Balance**		500,255
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(140)
32	1995 Additions		3,443
33	1995 Retirements		193
34	1995 Adjustments		0
35	1995 Net Additions		3,251
36	**12/31/95 Balance**		503,365
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,307)
39	1996 Additions		1,772
40	1996 Retirements		15
41	1996 Adjustments		0
42	1996 Net Additions		1,757
43	**12/31/96 Balance**		503,815

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	208	0	0	0	208	0	208	208	0	208
4	389.1 Other Plant & Misc. Equipment	27	0	0	0	27	0	27	27	0	27
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	1,021	0	0	0	1,021	0	1,021	1,021	0	1,021
7	354.2 Structures & Improvements	929	0	0	0	929	0	929	929	0	929
8	360.2 Collection Sewers - Force	68,467	0	0	0	68,467	0	68,467	68,467	0	68,467
9	361.2 Collection Sewers - Gravity	135,494	0	0	0	135,494	0	135,494	135,494	0	135,494
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	316	0	0	0	316	0	316	316	0	316
12	364.2 Flow Measuring Devices	6,228	0	0	0	6,228	0	6,228	6,228	0	6,228
13	365.2 Flow Measuring Installation	2	0	0	0	2	0	2	2	0	2
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5,348	0	0	0	5,348	0	5,348	5,348	0	5,348
18	370.3 Receiving Wells	5,170	0	0	0	5,170	0	5,170	5,170	0	5,170
19	371.3 Pumping Equipment	29,822	0	0	0	29,822	0	29,822	29,822	0	29,822
20	389.3 Other Plant & Misc. Equipment	43	0	0	0	43	0	43	43	0	43
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	118,526	0	0	0	118,526	0	118,526	118,526	0	118,526
23	354.4 Structures & Improvements	28,211	0	0	0	28,211	0	28,211	28,211	0	28,211
24	380.4 Treatment & Disposal	33,983	0	0	0	33,983	0	33,983	33,983	0	33,983
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	39,720	0	0	0	39,720	0	39,720	39,720	0	39,720
27	389.4 Other Plant & Misc. Equipment	10,277	0	0	0	10,277	0	10,277	10,277	0	10,277
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	331	0	0	0	331	0	331	331	0	331
30	354.5 Structures & Improvements	3,369	28	(15)	14	3,383	0	3,383	3,376	0	3,376
31	390.5 Office Furniture & Equipment	2,088	0	0	0	2,088	0	2,088	2,088	0	2,088
32	390.51 Computer Equipment	4,919	1,055	0	1,055	5,974	0	5,974	5,557	0	5,557
33	391.5 Transportation Equipment	3,120	142	0	142	3,262	0	3,262	3,206	0	3,206
34	392.5 Stores Equipment	30	0	0	0	30	0	30	30	0	30
35	393.5 Tools, Shop & Garage Equipment	1,136	43	0	43	1,180	0	1,180	1,164	0	1,164
36	394.5 Laboratory Equipment	1,035	34	0	34	1,068	0	1,068	1,055	0	1,055
37	395.5 Power Operated Equipment	1,048	470	0	470	1,518	0	1,518	1,333	0	1,333
38	396.5 Communication Equipment	605	0	0	0	605	0	605	605	0	605
39	397.5 Miscellaneous Equipment	272	0	0	0	272	0	272	272	0	272
40	398.5 Other Tangible Plant	512	0	0	0	512	0	512	512	0	512
41	**INTANGIBLE PLANT**	235	0	0	0	235	0	235	235	0	235
42	**COLLECTION PLANT**	212,457	0	0	0	212,457	0	212,457	212,457	0	212,457
43	**SYSTEM PUMPING PLANT**	40,183	0	0	0	40,183	0	40,183	40,183	0	40,183
44	**TREATMENT AND DISPOSAL PLANT**	230,717	0	0	0	230,717	0	230,717	230,717	0	230,717
45	**GENERAL PLANT**	18,466	1,772	(15)	1,757	20,223	0	20,223	19,531	0	19,531
46	**TOTAL PLANT IN SERVICE**	502,058	1,772	(15)	1,757	503,815	0	503,815	503,122	0	503,122
47	**LAND & LAND RIGHTS**	119,878	0	0	0	119,878	0	119,878	119,878	0	119,878
48	**TOTAL PIS LESS LAND**	382,179	1,772	(15)	1,757	383,936	0	383,936	383,244	0	383,244

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-8 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	208	208	208	208	208	208	208	208	208	208	208	208	208	0	208
4	389.1 Other Plant & Misc. Equipment	27	27	27	27	27	27	27	27	27	27	27	27	27	0	27
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	0	1,021
7	354.2 Structures & Improvements	929	929	929	929	929	929	929	929	929	929	929	929	929	0	929
8	360.2 Collection Sewers - Force	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	68,467	0	68,467
9	361.2 Collection Sewers - Gravity	135,494	135,494	135,494	135,494	135,494	135,494	135,494	135,494	135,494	135,494	135,494	135,494	135,494	0	135,494
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	316	316	316	316	316	316	316	316	316	316	316	316	316	0	316
12	364.2 Flow Measuring Devices	6,228	6,228	6,228	6,228	6,228	6,228	6,228	6,228	6,228	6,228	6,228	6,228	6,228	0	6,228
13	365.2 Flow Measuring Installation	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	0	5,348
18	370.3 Receiving Wells	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	0	5,170
19	371.3 Pumping Equipment	29,622	29,622	29,622	29,622	29,622	29,622	29,622	29,622	29,622	29,622	29,622	29,622	29,622	0	29,622
20	389.3 Other Plant & Misc. Equipment	43	43	43	43	43	43	43	43	43	43	43	43	43	0	43
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	118,526	0	118,526
23	354.4 Structures & Improvements	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	28,211	0	28,211
24	380.4 Treatment & Disposal	33,983	33,983	33,983	33,983	33,983	33,983	33,983	33,983	33,983	33,983	33,983	33,983	33,983	0	33,983
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	39,720	39,720	39,720	39,720	39,720	39,720	39,720	39,720	39,720	39,720	39,720	39,720	39,720	0	39,720
27	389.4 Other Plant & Misc. Equipment	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	0	10,277
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	331	331	331	331	331	331	331	331	331	331	331	331	331	0	331
30	354.5 Structures & Improvements	3,360	3,360	3,361	3,363	3,364	3,364	3,372	3,373	3,373	3,376	3,378	3,380	3,393	14	3,378
31	390.5 Office Furniture & Equipment	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	0	2,068
32	390.51 Computer Equipment	4,919	5,337	5,370	5,456	5,473	5,490	5,503	5,610	5,627	5,713	5,797	5,887	5,974	1,055	5,557
33	391.5 Transportation Equipment	3,120	3,177	3,181	3,192	3,195	3,197	3,211	3,213	3,215	3,227	3,238	3,250	3,262	142	3,206
34	392.5 Stores Equipment	30	30	30	30	30	30	30	30	30	30	30	30	30	0	30
35	393.5 Tools, Shop & Garage Equipment	1,138	1,155	1,156	1,160	1,160	1,161	1,165	1,166	1,166	1,170	1,173	1,177	1,180	43	1,164
36	394.5 Laboratory Equipment	1,035	1,048	1,049	1,052	1,053	1,053	1,056	1,057	1,057	1,060	1,063	1,066	1,068	34	1,055
37	395.5 Power Operated Equipment	1,048	1,235	1,249	1,287	1,295	1,303	1,348	1,356	1,364	1,402	1,439	1,480	1,518	470	1,339
38	396.5 Communication Equipment	605	605	605	605	605	605	605	605	605	605	605	605	605	0	605
39	397.5 Miscellaneous Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	0	272
40	398.5 Other Tangible Plant	512	512	512	512	512	512	512	512	512	512	512	512	512	0	512
41	**INTANGIBLE PLANT**	235	235	235	235	235	235	235	235	235	235	235	235	235	0	235
42	**COLLECTION PLANT**	212,457	212,457	212,457	212,457	212,457	212,457	212,457	212,457	212,457	212,457	212,457	212,457	212,457	0	212,457
43	**SYSTEM PUMPING PLANT**	40,183	40,183	40,183	40,183	40,183	40,183	40,183	40,183	40,183	40,183	40,183	40,183	40,183	0	40,183
44	**TREATMENT AND DISPOSAL PLANT**	230,717	230,717	230,717	230,717	230,717	230,717	230,717	230,717	230,717	230,717	230,717	230,717	230,717	0	230,717
45	**GENERAL PLANT**	18,468	18,169	19,223	19,368	19,397	19,426	19,583	19,612	19,641	19,786	19,926	20,078	20,223	1,757	19,531
46	**TOTAL PLANT IN SERVICE**	502,058	502,761	502,815	502,960	502,989	503,017	503,175	503,204	503,232	503,377	503,517	503,670	503,815	1,757	503,122
47	**LAND & LAND RIGHTS**	119,878	119,878	119,878	119,878	119,878	119,878	119,878	119,878	119,878	119,878	119,878	119,878	119,878	0	119,878
48	**TOTAL PIS LESS LAND**	382,179	382,882	382,936	383,081	383,110	383,139	383,296	383,325	383,354	383,499	383,639	383,791	383,936	1,757	383,244

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

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

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

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	11	1	2	0	0	(12)	0	0	2	2	2	2	14	9
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	419	32	86	17	17	102	17	17	86	83	91	86	1,055	699
33	391.5 Transportation Equipment	58	4	12	2	2	14	2	2	12	11	12	12	142	86
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	17	1	3	1	1	4	1	1	3	3	4	3	43	26
36	394.5 Laboratory Equipment	13	1	3	1	1	3	1	1	3	3	3	3	34	20
37	395.5 Power Operated Equipment	166	14	38	8	8	46	8	8	38	37	40	38	470	284
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	703	54	145	29	29	157	29	29	145	140	152	145	1,757	1,064
46	**TOTAL NET ADDITIONS**	703	54	145	29	29	157	29	29	145	140	152	145	1,757	1,064
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	703	54	145	29	29	157	29	29	145	140	152	145	1,757	1,064

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

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

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

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	11	1	2	0	0	3	0	0	2	2	2	2	28	17
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	419	32	86	17	17	102	17	17	86	83	91	86	1,055	639
33	391.5 Transportation Equipment	56	4	12	2	2	14	2	2	12	11	12	12	142	86
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	17	1	3	1	1	4	1	1	3	3	4	3	43	26
36	394.5 Laboratory Equipment	13	1	3	1	1	3	1	1	3	3	3	3	34	20
37	395.5 Power Operated Equipment	186	14	36	8	8	46	8	8	36	37	40	36	470	284
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	703	54	145	29	29	172	29	29	145	140	152	145	1,772	1,072
46	TOTAL GROSS ADDITIONS	703	54	145	29	29	172	29	29	145	140	152	145	1,772	1,072
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	703	54	145	29	29	172	29	29	145	140	152	145	1,772	1,072

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

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

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

FPSC
Schedule: A-8 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	15	0	0	0	0	0	0	15	8
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	15	0	0	0	0	0	0	15	8
46	**TOTAL RETIREMENTS**	0	0	0	0	0	15	0	0	0	0	0	0	15	8
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	15	0	0	0	0	0	0	15	8

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

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

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

FPSC
Schedule: A-8 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT	0	0.00%	0
2	351.1 Organization	208	0.00%	0
3	352.1 Franchises	27	0.00%	0
4	389.1 Other Plant & Misc. Equipment			
5	COLLECTION PLANT	1,021	0.00%	0
6	353.2 Land & Land Rights	929	0.00%	0
7	354.2 Structures & Improvements	68,467	0.00%	0
8	360.2 Collection Sewers - Force	135,494	0.00%	0
9	361.2 Collection Sewers - Gravity	0	0.00%	0
10	362.2 Special Collecting	316	0.00%	0
11	363.2 Services to Customers	6,228	0.00%	0
12	364.2 Flow Measuring Devices	2	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment			
15	SYSTEM PUMPING PLANT	0	0.00%	0
16	353.3 Land & Land Rights	5,348	0.00%	0
17	354.3 Structures & Improvements	5,170	0.00%	0
18	370.3 Receiving Wells	29,622	0.00%	0
19	371.3 Pumping Equipment	43	0.00%	0
20	389.3 Other Plant & Misc. Equipment			
21	TREATMENT AND DISPOSAL PLANT	118,526	0.00%	0
22	353.4 Land & Land Rights	28,211	31.39%	8,855
23	354.4 Structures & Improvements	33,983	31.39%	10,667
24	380.4 Treatment & Disposal	0	31.39%	0
25	381.4 Plant Sewers	39,720	31.39%	12,468
26	382.4 Outfall Sewer Lines	10,277	31.39%	3,226
27	389.4 Other Plant & Misc. Equipment			
28	GENERAL PLANT	331	0.00%	0
29	353.5 Land & Land Rights	3,378	0.00%	0
30	354.5 Structures & Improvements	2,068	0.00%	0
31	390.5 Office Furniture & Equipment	5,557	0.00%	0
32	390.51 Computer Equipment	3,206	0.00%	0
33	391.5 Transportation Equipment	30	0.00%	0
34	392.5 Stores Equipment	1,164	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,055	0.00%	0
36	394.5 Laboratory Equipment	1,333	0.00%	0
37	395.5 Power Operated Equipment	605	0.00%	0
38	396.5 Communication Equipment	272	0.00%	0
39	397.5 Miscellaneous Equipment	512	0.00%	0
40	398.5 Other Tangible Plant			
41	**INTANGIBLE PLANT**	235	0.00%	0
42	**COLLECTION PLANT**	212,457	0.00%	0
43	**SYSTEM PUMPING PLANT**	40,183	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	230,717	15.26%	35,216
45	**GENERAL PLANT**	19,531	0.00%	0
46	**TOTAL PLANT IN SERVICE**	503,122	7.00%	35,216
47	**LAND & LAND RIGHTS**	119,878	0.00%	0
48	**TOTAL PIS LESS LAND**	383,244	9.19%	35,216

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

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

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

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	35,216	0	35,216	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(11,241)	0	(11,241)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	23,975	0	23,975	

Note: May not cross foot due to rounding.

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

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

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

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

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

6/14/95 5:54 PM A08S1.XLS

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
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**	53,502
10	Utility Adjustment to ordered balance (1)	(3,524)
11	1992 Additions	9,338
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	9,338
15	**12/31/92 Balance**	59,316
16		
17		
18	1993 Additions	11,005
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	363
21	1993 Net Additions	11,368
22	**12/31/93 Balance**	70,684
23		
24		
25	1994 Additions	14,771
26	1994 Retirements	518
27	1994 Adjustments	0
28	1994 Net Additions	14,253
29	**12/31/94 Balance**	84,937
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(60)
32	1995 Additions	15,145
33	1995 Retirements	193
34	1995 Adjustments	0
35	1995 Net Additions	14,952
36	**12/31/95 Balance**	99,829
37		
38	**Adjustment to beginning balance** — General Plant re-allocation true-up	(374)
39	1996 Additions	15,300
40	1996 Retirements	15
41	1996 Adjustments	0
42	1996 Net Additions	15,285
43	**12/31/96 Balance**	114,741

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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
			1995 ACCUMULATED DEPRECIATION				1996 AVERAGE BALANCE		
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	23	5	28	0	28	28	0	26
4	389.1 Other Plant & Misc. Equipment	8	2	10	0	10	9	0	9
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	515	29	544	0	544	530	0	530
8	360.2 Collection Sewers - Force	13,079	2,280	15,359	0	15,359	14,219	0	14,219
9	361.2 Collection Sewers - Gravity	28,578	3,008	31,586	0	31,586	30,082	0	30,082
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	54	8	62	0	62	58	0	58
12	364.2 Flow Measuring Devices	3,329	1,246	4,575	0	4,575	3,952	0	3,952
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	688	167	855	0	855	771	0	771
18	370.3 Receiving Wells	2,706	172	2,878	0	2,878	2,792	0	2,792
19	371.3 Pumping Equipment	8,189	1,647	9,836	0	9,836	9,013	0	9,013
20	389.3 Other Plant & Misc. Equipment	11	2	13	0	13	12	0	12
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,867	883	5,750	0	5,750	5,308	0	5,308
24	360.4 Treatment & Disposal	17,281	1,889	19,170	0	19,170	18,226	0	18,226
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	8,943	1,323	10,266	0	10,266	9,605	0	9,605
27	389.4 Other Plant & Misc. Equipment	2,388	571	2,959	0	2,959	2,673	0	2,673
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	761	69	831	0	831	796	0	796
31	390.5 Office Furniture & Equipment	962	139	1,101	0	1,101	1,032	0	1,032
32	390.51 Computer Equipment	2,259	926	3,185	0	3,185	2,722	0	2,722
33	391.5 Transportation Equipment	2,305	534	2,839	0	2,839	2,572	0	2,572
34	392.5 Stores Equipment	10	2	12	0	12	11	0	11
35	393.5 Tools, Shop & Garage Equipment	589	73	662	0	662	625	0	625
36	394.5 Laboratory Equipment	153	70	223	0	223	188	0	188
37	395.5 Power Operated Equipment	1,070	111	1,181	0	1,181	1,125	0	1,125
38	396.5 Communication Equipment	283	60	343	0	343	313	0	313
39	397.5 Miscellaneous Equipment	68	18	86	0	86	77	0	77
40	398.5 Other Tangible Plant	336	51	387	0	387	362	0	362
41	**INTANGIBLE PLANT**	31	7	38	0	38	35	0	35
42	**COLLECTION PLANT**	45,555	6,571	52,126	0	52,126	48,841	0	48,841
43	**SYSTEM PUMPING PLANT**	11,594	1,988	13,582	0	13,582	12,588	0	12,588
44	**TREATMENT AND DISPOSAL PLANT**	33,479	4,666	38,145	0	38,145	35,812	0	35,812
45	**GENERAL PLANT**	8,796	2,053	10,850	0	10,850	9,823	0	9,823
46	**TOTAL SEWER ACCUM. DEPR.**	99,455	15,285	114,741	0	114,741	107,099	0	107,099

Note: May not cross foot due to rounding

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

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

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

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	23	23	23	23	23	23	28	28	28	28	28	28	28	5	26
4	389.1 Other Plant & Misc. Equipment	8	8	8	8	8	8	10	10	10	10	10	10	10	2	9
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	515	517	519	521	523	525	532	534	536	538	540	542	544	29	530
8	360.2 Collection Sewers - Force	13,079	13,269	13,459	13,649	13,839	14,029	14,219	14,409	14,599	14,789	14,979	15,169	15,359	2,280	14,219
9	361.2 Collection Sewers - Gravity	26,578	28,829	29,080	29,331	29,582	29,833	30,080	30,331	30,582	30,833	31,084	31,335	31,586	3,008	30,082
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	54	55	56	57	58	59	56	57	58	59	60	61	62	8	58
12	364.2 Flow Measuring Devices	3,329	3,433	3,537	3,641	3,745	3,849	3,951	4,055	4,159	4,263	4,367	4,471	4,575	1,246	3,952
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	688	702	716	730	744	758	771	785	799	813	827	841	855	167	771
18	370.3 Receiving Wells	2,706	2,720	2,734	2,748	2,762	2,778	2,794	2,808	2,822	2,836	2,850	2,864	2,878	172	2,792
19	371.3 Pumping Equipment	8,189	8,326	8,463	8,600	8,737	8,874	9,014	9,151	9,288	9,425	9,562	9,699	9,836	1,647	9,013
20	389.3 Other Plant & Misc. Equipment	11	11	11	11	11	11	13	13	13	13	13	13	13	2	12
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,867	4,941	5,015	5,089	5,163	5,237	5,306	5,380	5,454	5,528	5,602	5,676	5,750	883	5,308
24	380.4 Treatment & Disposal	17,281	17,438	17,595	17,752	17,909	18,066	18,228	18,385	18,542	18,699	18,856	19,013	19,170	1,889	18,226
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	8,943	9,053	9,163	9,273	9,383	9,493	9,606	9,716	9,826	9,936	10,046	10,156	10,266	1,323	9,605
27	389.4 Other Plant & Misc. Equipment	2,388	2,436	2,484	2,532	2,580	2,628	2,671	2,719	2,767	2,815	2,863	2,911	2,959	571	2,673
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	761	768	775	782	789	796	789	796	803	810	817	824	831	69	796
31	390.5 Office Furniture & Equipment	962	974	986	998	1,010	1,022	1,029	1,041	1,053	1,065	1,077	1,089	1,101	139	1,032
32	390.51 Computer Equipment	2,259	2,336	2,413	2,490	2,567	2,644	2,723	2,800	2,877	2,954	3,031	3,108	3,185	926	2,722
33	391.5 Transportation Equipment	2,305	2,350	2,395	2,440	2,485	2,530	2,569	2,614	2,659	2,704	2,749	2,794	2,839	534	2,572
34	392.5 Stores Equipment	10	10	10	10	10	10	12	12	12	12	12	12	12	2	11
35	393.5 Tools, Shop & Garage Equipment	589	595	601	607	613	619	626	632	638	644	650	656	662	73	625
36	394.5 Laboratory Equipment	153	159	165	171	177	183	187	193	199	205	211	217	223	70	188
37	395.5 Power Operated Equipment	1,070	1,079	1,088	1,097	1,106	1,115	1,127	1,136	1,145	1,154	1,163	1,172	1,181	111	1,125
38	396.5 Communication Equipment	283	288	293	298	303	308	313	318	323	328	333	338	343	60	313
39	397.5 Miscellaneous Equipment	68	70	72	74	76	78	74	76	78	80	82	84	86	18	77
40	398.5 Other Tangible Plant	336	340	344	348	352	356	363	367	371	375	379	383	387	51	362
41	**INTANGIBLE PLANT**	31	31	31	31	31	31	38	38	38	38	38	38	38	7	35
42	**COLLECTION PLANT**	45,555	46,103	46,651	47,199	47,747	48,295	48,838	49,386	49,934	50,482	51,030	51,578	52,126	6,571	48,841
43	**SYSTEM PUMPING PLANT**	11,594	11,759	11,924	12,089	12,254	12,419	12,592	12,757	12,922	13,087	13,252	13,417	13,582	1,988	12,588
44	**TREATMENT AND DISPOSAL PLANT**	33,479	33,868	34,257	34,646	35,035	35,424	35,811	36,200	36,589	36,978	37,367	37,756	38,145	4,666	35,812
45	**GENERAL PLANT**	8,796	8,969	9,142	9,315	9,488	9,661	9,812	9,985	10,158	10,331	10,504	10,677	10,850	2,053	9,823
46	**TOTAL SEWER ACCUM. DEPR.**	99,455	100,730	102,005	103,280	104,555	105,830	107,091	108,366	109,641	110,916	112,191	113,466	114,741	15,285	107,099

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

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

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

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	5	0	0	0	0	0	0	5	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	2	2	2	2	2	7	2	2	2	2	2	2	29	15
8	360.2 Collection Sewers - Force	190	190	190	190	190	190	190	190	190	190	190	190	2,280	1,140
9	361.2 Collection Sewers - Gravity	251	251	251	251	251	247	251	251	251	251	251	251	3,008	1,504
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
12	364.2 Flow Measuring Devices	104	104	104	104	104	102	104	104	104	104	104	104	1,246	623
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	14	14	14	14	14	13	14	14	14	14	14	14	167	83
18	370.3 Receiving Wells	14	14	14	14	14	18	14	14	14	14	14	14	172	86
19	371.3 Pumping Equipment	137	137	137	137	137	140	137	137	137	137	137	137	1,647	824
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	74	74	74	74	74	69	74	74	74	74	74	74	883	441
24	380.4 Treatment & Disposal	157	157	157	157	157	162	157	157	157	157	157	157	1,889	945
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	110	110	110	110	110	113	110	110	110	110	110	110	1,323	662
27	389.4 Other Plant & Misc. Equipment	48	48	48	48	48	43	48	48	48	48	48	48	571	285
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	7	7	7	7	7	(8)	7	7	7	7	7	7	69	34
31	390.5 Office Furniture & Equipment	12	12	12	12	12	7	12	12	12	12	12	12	139	69
32	390.51 Computer Equipment	77	77	77	77	77	79	77	77	77	77	77	77	926	463
33	391.5 Transportation Equipment	45	45	45	45	45	39	45	45	45	45	45	45	534	267
34	392.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
35	393.5 Tools, Shop & Garage Equipment	6	6	6	6	6	7	6	6	6	6	6	6	73	37
36	394.5 Laboratory Equipment	6	6	6	6	6	4	6	6	6	6	6	6	70	35
37	395.5 Power Operated Equipment	9	9	9	9	9	12	9	9	9	9	9	9	111	56
38	396.5 Communication Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	30
39	397.5 Miscellaneous Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
40	398.5 Other Tangible Plant	4	4	4	4	4	7	4	4	4	4	4	4	51	26
41	INTANGIBLE PLANT	0	0	0	0	0	7	0	0	0	0	0	0	7	4
42	COLLECTION PLANT	548	548	548	548	548	543	548	548	548	548	548	548	6,571	3,286
43	SYSTEM PUMPING PLANT	165	165	165	165	165	173	165	165	165	165	165	165	1,988	994
44	TREATMENT AND DISPOSAL PLANT	389	389	389	389	389	387	389	389	389	389	389	389	4,666	2,333
45	GENERAL PLANT	173	173	173	173	173	150	173	173	173	173	173	173	2,053	1,027
46	TOTAL NET ADDITIONS	1,275	1,275	1,275	1,275	1,275	1,260	1,275	1,275	1,275	1,275	1,275	1,275	15,285	7,644

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

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

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

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	5	0	0	0	0	0	0	5	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	2	2	2	2	2	7	2	2	2	2	2	2	29	15
8	360.2 Collection Sewers - Force	190	190	190	190	190	190	190	190	190	190	190	190	2,280	1,140
9	361.2 Collection Sewers - Gravity	251	251	251	251	251	247	251	251	251	251	251	251	3,008	1,504
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
12	364.2 Flow Measuring Devices	104	104	104	104	104	102	104	104	104	104	104	104	1,246	623
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	14	14	14	14	14	13	14	14	14	14	14	14	167	83
18	370.3 Receiving Wells	14	14	14	14	14	18	14	14	14	14	14	14	172	86
19	371.3 Pumping Equipment	137	137	137	137	137	140	137	137	137	137	137	137	1,647	824
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	74	74	74	74	74	69	74	74	74	74	74	74	883	441
24	380.4 Treatment & Disposal	157	157	157	157	157	162	157	157	157	157	157	157	1,889	945
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	110	110	110	110	110	113	110	110	110	110	110	110	1,323	662
27	389.4 Other Plant & Misc. Equipment	48	48	48	48	48	43	48	48	48	48	48	48	571	285
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	7	7	7	7	7	7	7	7	7	7	7	7	84	42
31	390.5 Office Furniture & Equipment	12	12	12	12	12	7	12	12	12	12	12	12	139	69
32	390.51 Computer Equipment	77	77	77	77	77	79	77	77	77	77	77	77	926	463
33	391.5 Transportation Equipment	45	45	45	45	45	39	45	45	45	45	45	45	534	267
34	392.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
35	393.5 Tools, Shop & Garage Equipment	6	6	6	6	6	7	6	6	6	6	6	6	73	37
36	394.5 Laboratory Equipment	6	6	6	6	6	4	6	6	6	6	6	6	70	35
37	395.5 Power Operated Equipment	9	9	9	9	9	12	9	9	9	9	9	9	111	56
38	396.5 Communication Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	30
39	397.5 Miscellaneous Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
40	398.5 Other Tangible Plant	4	4	4	4	4	7	4	4	4	4	4	4	51	26
41	**INTANGIBLE PLANT**	0	0	0	0	0	7	0	0	0	0	0	0	7	4
42	**COLLECTION PLANT**	548	548	548	548	548	543	548	548	548	548	548	548	6,571	3,286
43	**SYSTEM PUMPING PLANT**	165	165	165	165	165	173	165	165	165	165	165	165	1,988	994
44	**TREATMENT AND DISPOSAL PLANT**	389	389	389	389	389	387	389	389	389	389	389	389	4,666	2,333
45	**GENERAL PLANT**	173	173	173	173	173	165	173	173	173	173	173	173	2,068	1,035
46	**TOTAL GROSS ADDITIONS**	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	15,300	7,652

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

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

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

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	15	0	0	0	0	0	0	15	8
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	15	0	0	0	0	0	0	15	8
46	TOTAL RETIREMENTS	0	0	0	0	0	15	0	0	0	0	0	0	15	8

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

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

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

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

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

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

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	26	0.00%	0
4	389.1 Other Plant & Misc. Equipment	9	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	530	0.00%	0
8	360.2 Collection Sewers - Force	14,219	0.00%	0
9	361.2 Collection Sewers - Gravity	30,082	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	58	0.00%	0
12	364.2 Flow Measuring Devices	3,952	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	771	0.00%	0
18	370.3 Receiving Wells	2,792	0.00%	0
19	371.3 Pumping Equipment	9,013	0.00%	0
20	389.3 Other Plant & Misc. Equipment	12	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	5,308	31.39%	1,666
24	380.4 Treatment & Disposal	18,226	31.39%	5,721
25	381.4 Plant Sewers	0	31.39%	0
26	382.4 Outfall Sewer Lines	9,605	31.39%	3,015
27	389.4 Other Plant & Misc. Equipment	2,673	31.39%	839
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	796	0.00%	0
31	390.5 Office Furniture & Equipment	1,032	0.00%	0
32	390.51 Computer Equipment	2,722	0.00%	0
33	391.5 Transportation Equipment	2,572	0.00%	0
34	392.5 Stores Equipment	11	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	625	0.00%	0
36	394.5 Laboratory Equipment	188	0.00%	0
37	396.5 Power Operated Equipment	1,125	0.00%	0
38	396.5 Communication Equipment	313	0.00%	0
39	397.5 Miscellaneous Equipment	77	0.00%	0
40	398.5 Other Tangible Plant	362	0.00%	0
41	**INTANGIBLE PLANT**	35	0.00%	0
42	**COLLECTION PLANT**	48,841	0.00%	0
43	**SYSTEM PUMPING PLANT**	12,588	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	35,812	31.39%	11,241
45	**GENERAL PLANT**	9,823	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	107,099	10.50%	11,241

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Note: May not cross foot due to rounding.

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

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	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	136,800
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	136,800
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	136,800
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	136,800
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	136,800
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	81
42	1996 Net Additions	81
43	12/31/96 Balance	136,881

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

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Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	54,900	0	54,900	(54,819)	81	54,900	(54,819)	81	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	109,800	0	109,800	54,900	164,700	109,800	54,900	164,700	0.00%	0
4	Cont. Prpty Other than Lines	(27,900)	0	(27,900)	0	(27,900)	(27,900)	0	(27,900)	0.00%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	136,800	0	136,800	81	136,881	136,800	81	136,881	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

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

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

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

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	0	54,900
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	109,800	109,800	109,800	109,800	109,800	109,800	109,800	109,800	109,800	109,800	109,800	109,800	109,800	0	109,800
4	Cont. Prpty Other than Lines	-27,900	(27,900)	(27,900)	(27,900)	(27,900)	(27,900)	(27,900)	(27,900)	(27,900)	(27,900)	(27,900)	(27,900)	(27,900)	0	(27,900)
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SEWER CIAC	136,800	136,800	136,800	136,800	136,800	136,800	136,800	136,800	136,800	136,800	136,800	136,800	136,800	0	136,800

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Additions	Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

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

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	(54,819)	0	0	0	0	0	0	0	0	0	0	0	(54,819)	(54,819)
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	54,900	0	0	0	0	0	0	0	0	0	0	0	54,900	54,900
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	81	0	0	0	0	0	0	0	0	0	0	0	81	81
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
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**	17,141
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	3,420
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,420
15	**12/31/92 Balance**	20,561
16		
17		
18	1993 Additions	3,699
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	3,699
22	**12/31/93 Balance**	24,260
23		
24		
25	1994 Additions	4,631
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	4,631
29	**12/31/94 Balance**	28,891
30		
31		
32	1995 Additions	4,996
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	4,996
36	**12/31/95 Balance**	33,887
37		
38		
39	1996 Additions	3,896
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	3,896
43	**12/31/96 Balance**	37,783

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

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

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

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

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	4,115	4	4,119	0	4,119	4,117	0	4,117	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	18,154	4,908	23,062	0	23,062	20,608	0	20,608	0.00%	0
4	Cont. Prpty Other than Lines	11,618	(1,016)	10,602	0	10,602	11,110	0	11,110	0.00%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	33,887	3,896	37,783	0	37,783	35,835	0	35,835	0.00%	0

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	4,115	4,115	4,115	4,115	4,115	4,115	4,119	4,119	4,119	4,119	4,119	4,119	4,119	4	4,117
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	18,154	18,563	18,972	19,381	19,790	20,199	20,608	21,017	21,426	21,835	22,244	22,653	23,062	4,908	20,608
4	Cont. Prpty Other than Lines	11,618	11,533	11,448	11,363	11,278	11,193	11,112	11,027	10,942	10,857	10,772	10,687	10,602	(1,016)	11,110
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	33,887	34,211	34,535	34,859	35,183	35,507	35,839	36,163	36,487	36,811	37,135	37,459	37,783	3,896	35,835

Note: May not cross-foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	4	0	0	0	0	0	0	4	2
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	409	409	409	409	409	409	409	409	409	409	409	409	4,908	2,454
4	Cont. Prply Other than Lines	(85)	(85)	(85)	(85)	(85)	(81)	(85)	(85)	(85)	(85)	(85)	(85)	(1,016)	(508)
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	324	324	324	324	324	332	324	324	324	324	324	324	3,896	1,948

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	4	0	0	0	0	0	0	4	2
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	409	409	409	409	409	409	409	409	409	409	409	409	4,908	2,454
4	Cont. Prpty Other than Lines	(85)	(85)	(85)	(85)	(85)	(81)	(85)	(85)	(85)	(85)	(85)	(85)	(1,016)	(508)
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	324	324	324	324	324	332	324	324	324	324	324	324	3,896	1,948

Note: May not cross foot due to rounding

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross-foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -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%
	Skyforest	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%
	Woolsins	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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

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

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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	15.26%
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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,398,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,548	416,868	389,978	358,328	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)	(407,348)	(405,828)	(393,010)
9	Inventories	479,301	523,094	568,887	610,680	654,473	435,508	479,301	523,094	568,887	610,680	391,715	435,508	479,298	519,725
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	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	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,872
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 Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,963,747	16,102,848	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	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	464,874	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,781
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	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)	(313,891)	(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	7,801,358	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

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

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,498	362,882,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,899	377,260,346	382,358,286	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	9,027,835	10,233,318	11,856,547	12,701,050	12,782,646	12,240,642	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,668	366,524,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,168,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,698)	(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)	(103,309,163)	(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	1,357,238	1,354,450	1,350,036	1,383,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,840,754	4,169,992	3,694,976	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,098
27	Utility Deposits	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881
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	6,098,028	7,856,940	6,114,057	4,507,885	3,985,861
30															
31	TOTAL CASH	7,779,943	7,273,949	6,856,267	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	4,398,916	4,394,886	4,516,283	4,551,886	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	361,845	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)	(383,116)	(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	566,867	610,880	654,473	435,508	479,301	523,094	566,867	610,880	391,715	435,508	479,296	519,725
38	Prepaid Expenses	(1,369)	58,780	160,795	137,810	126,725	137,115	114,005	90,895	117,370	80,145	62,920	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	206,966	229,966	178,966	167,966	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	156,939	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	9,638,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,861	5,178,749	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	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,806	30,581,233	30,377,880	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,880	341,347,177	343,469,022	333,207,923

Note: May not c + 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	9,363,456	10,081,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,810,000	1,781,000	1,877,000	1,839,000	2,008,000	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	2,053,984	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,408,962	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	1,267,894	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	71,826	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	13,990
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,871	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(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	1,347,283	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,366,137	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	309,214,085	326,661,759	325,798,359	324,989,225	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 foot due to rounding.

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

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

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

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0		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 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 - %	7.00%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	10.50%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

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

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

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	27,727	0	27,727	9,846	37,573	35.51%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	27,727	0	27,727	9,846	37,573		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	43,499	1,440	44,940	0	44,940		B-6(S)
7	Depreciation net of CIAC Amort	9,940	0	9,940	0	9,940		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	8,393	(465)	7,928	443 (A)	8,371		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(19,296)	(856)	(20,152)	3,627 (B)	(16,525)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	42,536	119	42,655	4,070	46,725		
12	**NET OPERATING INCOME**	(14,809)	(119)	(14,928)	5,776	(9,152)		
13	**RATE BASE**	267,835	(81)	267,754		267,754		A-2(S)
14	**RATE OF RETURN**	(5.53%)		(5.58%)		(3.42%)		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 Sewer Sales	27,727	0	27,727	72,539	100,266	261.62%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	27,727	0	27,727	72,539	100,266		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	43,499	1,440	44,940	0	44,940		B-6(S)
7 Depreciation net of CIAC Amort	9,940	0	9,940	0	9,940		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S), A-21(S)
9 Taxes Other than Income	8,393	(465)	7,928	3,264 (A)	11,192		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(19,296)	(856)	(20,152)	26,723 (B)	6,571		B-17(S),B-2(S)3/3
11 Total Operating Expenses	42,536	119	42,655	29,987	72,642		
12 **NET OPERATING INCOME**	(14,809)	(119)	(14,928)	42,552	27,624		
13 **RATE BASE**	267,835	(81)	267,754		267,754		A-2(S)
14 **RATE OF RETURN**	(5.53%)		(5.58%)		10.32%		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

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

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(22.02%)	D-1(S)	
3	Rate of Return (%)	10.32%	(3.42%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	267,754	267,754	A-2(S)	
6	Required Income (L3 x L5)	27,624	(9,152)		
7	Adjusted Income Under Present Rates	(14,928)	(14,928)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	42,552	5,776		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	69,275	9,403		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	72,539	9,846		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	69,275	9,403		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	26,723	3,627		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,264	443		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	42,552	5,776		B-2(S)1/3,2/3

Notes:

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

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 SEWER OPERATING INCOME - 1996

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	329	
9			
10	2. Conservation Program Expenses	230	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	120	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	762	
17			
18	6.	0	
19			
20	7.	0	
21			
22		1,440	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	74	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(539)	
43			
44		(465)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(856)	
47			
48	2.	0	
49			
50		(856)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		119	
53			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

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

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

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

(1)		(2)	(3)	(4)
		1996 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	27,727	0	27,727
9	522.2 Measured - Commercial	0	0	0
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	27,727	0	27,727
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	27,727	0	27,727
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	27,727	0	27,727

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 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	701 Salaries & Wages - Employees	15,996	922	16,919	11,666	556	12,222	1,195	124	1,318	3,136	243	3,379
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	3,998	40	4,038	2,915	0	2,915	299	17	315	784	23	807
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,774	0	1,774	1,774	0	1,774	0	0	0	0	0	0
6	715 Purchased Power	3,753	7	3,760	3,696	0	3,696	4	0	4	53	7	60
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	3,232	0	3,232	3,232	0	3,232	0	0	0	0	0	0
9	720 Materials & Supplies	4,497	37	4,535	4,290	0	4,290	64	7	70	144	31	175
10	731 Contractual Services - Eng.	24	0	24	0	0	0	0	0	0	24	0	24
11	732 Contractual Services - Acct.	128	0	128	0	0	0	0	0	0	128	0	128
12	733 Contractual Services - Legal	77	0	77	0	0	0	0	0	0	77	0	77
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,965	206	2,171	1,767	113	1,880	0	0	0	198	93	291
15	741 Rental of Real Building/Real Property	114	18	132	0	0	0	0	0	0	114	18	132
16	742 Rental of Equipment	5	3	8	0	0	0	0	0	0	5	3	8
17	750 Transportation Expense	610	8	618	509	0	509	45	6	51	56	3	59
18	756 Insurance - Vehicle	88	0	88	0	0	0	0	0	0	88	0	88
19	757 Insurance - General Liability	180	37	217	0	0	0	0	0	0	180	37	217
20	758 Insurance - Workman's Comp	274	2	275	199	0	199	20	1	22	54	1	54
21	759 Insurance - Other	18	0	18	0	0	0	0	0	0	18	0	18
22	760 Advertising Expense	19	18	37	0	0	0	0	0	0	19	18	37
23	766 Reg. Comm. Exp. - Rate Case Amort.	529	0	529	0	0	0	0	0	0	529	0	529
24	767 Reg. Comm. Exp. - Other	42	0	42	0	0	0	0	0	0	42	0	42
25	770 Bad Debt Expense	156	17	173	0	0	0	156	17	173	0	0	0
26	775 Miscellaneous Expenses	6,020	125	6,145	4,742	0	4,742	392	23	415	886	102	988
27	TOTAL SEWER O & M EXPENSES	43,499	1,440	44,940	34,790	669	35,459	2,175	193	2,368	6,534	578	7,113

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	1,327	1,195	1,386	1,331	1,355	1,320	1,366	1,353	1,322	1,363	1,322	1,357	15,996	922	16,919
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	332	299	346	333	339	330	341	338	330	341	330	339	3,998	40	4,038
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	148	148	148	148	148	148	148	148	148	148	148	148	1,774	0	1,774
6	715.1-.8 Purchased Power	313	312	313	313	313	313	313	313	313	313	313	313	3,753	7	3,760
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	393	178	178	525	280	178	393	178	178	393	178	178	3,232	0	3,232
9	720.1-.8 Materials & Supplies	370	400	391	360	401	374	361	401	360	360	360	360	4,497	37	4,535
10	731.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24
11	732.1-.8 Contractual Services - Acct.	10	10	11	11	11	11	11	11	11	11	10	11	128	0	128
12	733.1-.8 Contractual Services - Legal	6	6	7	7	6	6	6	6	6	7	6	6	77	0	77
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	140	137	140	138	138	443	139	138	138	138	138	138	1,965	206	2,171
15	741.1-.8 Rental of Real Building/Real Property	9	9	10	10	10	9	10	10	9	10	9	9	114	18	132
16	742.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	3	8
17	750.1-.8 Transportation Expense	51	50	51	51	51	51	51	51	51	51	51	51	610	8	618
18	756.1-.8 Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	7	7	88	0	88
19	757.1-.8 Insurance - General Liability	15	14	15	15	15	15	15	15	15	15	15	15	180	37	217
20	758.1-.8 Insurance - Workmen's Comp (2)	23	20	24	23	23	23	23	23	23	23	23	23	274	2	275
21	759.1-.8 Insurance - Other	1	1	2	2	2	1	1	2	1	2	1	1	18	0	18
22	760.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	19	18	37
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	43	42	45	45	45	44	44	44	44	45	43	44	529	0	529
24	767.1-.8 Reg. Comm. Exp. - Other	3	3	4	4	4	4	4	4	4	4	3	4	42	0	42
25	770.1-.8 Bad Debt Expense	13	12	13	13	13	13	13	13	13	13	13	13	156	17	173
26	775.1-.8 Miscellaneous Expenses	508	493	511	502	500	499	504	500	500	503	500	501	6,020	125	6,145
27	TOTAL SEWER O & M EXPENSES	3,716	3,340	3,606	3,841	3,864	3,794	3,754	3,559	3,476	3,750	3,475	3,524	43,499	1,440	44,940

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	969	856	1,016	963	991	980	1,000	969	964	995	967	996	11,666	556	12,222
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	242	214	254	241	248	240	250	247	241	249	242	249	2,915	0	2,915
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	148	148	148	148	148	148	148	148	148	148	148	148	1,774	0	1,774
6	715.1-.6 Purchased Power	308	308	308	308	308	308	308	308	308	308	308	308	3,696	0	3,696
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	393	178	178	525	260	178	393	178	178	393	178	178	3,232	0	3,232
9	720.1-.6 Materials & Supplies	352	383	374	343	363	357	343	383	343	343	343	343	4,290	0	4,290
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	124	121	123	121	121	427	122	121	121	122	122	122	1,767	113	1,880
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	43	42	43	42	42	42	42	42	42	42	42	42	509	0	509
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	17	15	17	16	17	16	17	17	16	17	17	17	199	0	199
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	402	393	402	393	393	393	396	392	394	394	395	395	4,742	0	4,742
27	TOTAL SEWER DIRECT O & M EXPENSES	2,997	2,859	2,863	3,100	2,931	3,070	3,020	2,826	2,755	3,010	2,762	2,796	34,790	669	35,459

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-6(S)
Page 4 of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	100	91	101	100	101	99	102	101	98	102	99	101	1,195	124	1,318
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	25	23	25	25	25	25	25	25	25	26	25	25	299	17	315
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	5	5	5	5	5	5	5	5	5	5	5	5	64	7	70
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	4	3	4	4	4	4	4	4	4	4	4	4	45	6	51
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	2	2	2	2	2	2	2	2	2	2	2	2	20	1	22
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	13	12	13	13	13	13	13	13	13	13	13	13	156	17	173
26	775.7	Miscellaneous Expenses	33	30	33	33	33	33	33	33	32	34	32	33	392	23	415
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	182	166	184	183	183	181	186	184	179	186	179	183	2,175	193	2,368

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.6)

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

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

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.6	Salaries & Wages - Employees	258	247	269	268	264	261	263	264	260	266	256	260	3,136	243	3,379
2	703.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.6	Employee Pensions & Benefits (1)	64	62	67	67	66	65	66	66	65	66	64	65	784	23	807
4	710.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.6	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.6	Purchased Power	4	4	5	5	4	4	4	4	4	4	4	4	53	7	60
7	716.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.6	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.6	Materials & Supplies	12	11	12	12	12	12	12	12	12	12	12	12	144	31	175
10	731.6	Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24
11	732.6	Contractual Services - Acct.	10	10	11	11	11	11	11	11	11	11	10	11	128	0	128
12	733.6	Contractual Services - Legal	6	6	7	7	6	6	6	6	6	7	6	6	77	0	77
13	734.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.6	Contractual Services - Other	16	16	17	17	17	17	17	17	16	17	16	16	198	93	291
15	741.6	Rental of Real Building/Real Property	9	9	10	10	10	9	10	10	9	10	9	9	114	18	132
16	742.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	3	8
17	750.6	Transportation Expense	5	4	5	5	5	5	5	5	5	5	5	5	56	3	59
18	756.6	Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	7	7	88	0	88
19	757.6	Insurance - General Liability	15	14	15	15	15	15	15	15	15	15	15	15	180	37	217
20	758.6	Insurance - Workman's Comp (2)	4	4	5	5	5	4	5	5	4	5	4	4	54	1	54
21	759.6	Insurance - Other	1	1	2	2	2	1	1	2	1	2	1	1	18	0	18
22	760.6	Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	19	18	37
23	766.6	Reg. Comm. Exp. - Rate Case Amort.	43	42	45	45	45	44	44	44	44	45	43	44	529	0	529
24	767.6	Reg. Comm. Exp. - Other	3	3	4	4	4	4	4	4	4	4	3	4	42	0	42
25	770.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.6	Miscellaneous Expenses	73	70	76	76	75	74	74	74	74	75	72	74	886	102	988
27	TOTAL SEWER ALLOCATED A & G EXPENSES		537	515	560	558	550	543	548	549	542	554	534	542	6,534	578	7,113

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	15,534	912	(449)	15,996	0	106	55	0	0	762	922	16,919
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	3,858	140	0	3,998	0	26	14	0	0	0	40	4,038
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	1,740	34	0	1,774	0	0	0	0	0	0	0	1,774
6	715.1-.8 Purchased Power	3,759	0	(6)	3,753	0	7	0	0	0	0	7	3,760
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	3,170	62	(0)	3,232	0	0	0	0	0	0	0	3,232
9	720.1-.8 Materials & Supplies	4,432	86	(21)	4,497	0	13	18	7	0	0	37	4,535
10	731.1-.8 Contractual Services - Eng.	26	1	(2)	24	0	0	0	0	0	0	0	24
11	732.1-.8 Contractual Services - Acct.	138	3	(13)	128	0	0	0	0	0	0	0	128
12	733.1-.8 Contractual Services - Legal	83	2	(8)	77	0	0	0	0	0	0	0	77
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	1,948	38	(21)	1,965	0	33	60	113	0	0	206	2,171
15	741.1-.8 Rental of Real Building/Real Property	124	2	(12)	114	0	18	0	0	0	0	18	132
16	742.1-.8 Rental of Equipment	6	0	(1)	5	0	3	0	0	0	0	3	8
17	750.1-.8 Transportation Expense	609	12	(10)	610	0	8	0	0	0	0	8	618
18	756.1-.8 Insurance - Vehicle	95	2	(9)	88	0	0	0	0	0	0	0	88
19	757.1-.8 Insurance - General Liability	195	4	(19)	180	0	37	0	0	0	0	37	217
20	758.1-.8 Insurance - Workman's Comp (2)	278	(4)	0	274	0	2	0	0	0	0	2	275
21	759.1-.8 Insurance - Other	19	0	(2)	18	0	0	0	0	0	0	0	18
22	760.1-.8 Advertising Expense	21	0	(2)	19	0	0	18	0	0	0	18	37
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	350	0	179	529	0	0	0	0	0	0	0	529
24	767.1-.8 Reg. Comm. Exp. - Other	47	0	(5)	42	0	0	0	0	0	0	0	42
25	770.1-.8 Bad Debt Expense	169	3	(16)	156	0	17	0	0	0	0	17	173
26	775.1-.8 Miscellaneous Expenses	6,035	118	(133)	6,020	0	59	66	0	0	0	125	6,145
27	TOTAL SEWER O & M EXPENSES	42,635	1,414	(550)	43,499	0	329	230	120	0	762	1,440	44,940

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	11,019	647	0	11,666	0	0	0	0	0	556	556	12,222
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	2,736	179	0	2,915	0	0	0	0	0	0	0	2,915
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	1,740	34	0	1,774	0	0	0	0	0	0	0	1,774
6	715.1-.6 Purchased Power	3,696	0	0	3,696	0	0	0	0	0	0	0	3,696
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	3,170	62	(0)	3,232	0	0	0	0	0	0	0	3,232
9	720.1-.6 Materials & Supplies	4,208	82	0	4,290	0	0	0	0	0	0	0	4,290
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	1,733	34	0	1,767	0	0	0	113	0	0	113	1,880
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	499	10	0	509	0	0	0	0	0	0	0	509
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	197	2	0	199	0	0	0	0	0	0	0	199
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	4,851	91	0	4,742	0	0	0	0	0	0	0	4,742
27	TOTAL SEWER DIRECT O & M EXPENSES	33,850	1,140	0	34,780	0	0	0	113	0	556	669	35,459

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

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

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

FPSC
Schedule: B-6(S)
Page 8 0f 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	1,246	73	(124)	1,195	0	67	0	0	0	57	124	1,318
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	309	(11)	0	299	0	17	0	0	0	0	17	315
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	4	0	(0)	4	0	0	0	0	0	0	0	4
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	69	1	(7)	64	0	7	0	0	0	0	7	70
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	49	1	(5)	45	0	6	0	0	0	0	6	51
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	22	(2)	0	20	0	1	0	0	0	0	1	22
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	169	3	(16)	156	0	17	0	0	0	0	17	173
26	775.7	Miscellaneous Expenses	425	6	(41)	392	0	23	0	0	0	0	23	415
27		TOTAL SEWER O & M EXPENSES	2,293	74	(192)	2,175	0	136	0	0	0	57	193	2,368

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 9 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	3,269	192	(325)	3,136	0	39	55	0	0	149	243	3,379
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	812	(28)	0	784	0	10	14	0	0	0	23	807
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	58	0	(5)	53	0	7	0	0	0	0	7	60
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	156	3	(15)	144	0	6	18	7	0	0	31	175
10	731.8	Contractual Services - Eng.	26	1	(2)	24	0	0	0	0	0	0	0	24
11	732.8	Contractual Services - Acct.	138	3	(13)	128	0	0	0	0	0	0	0	128
12	733.8	Contractual Services - Legal	83	2	(8)	77	0	0	0	0	0	0	0	77
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	215	4	(21)	198	0	33	60	0	0	0	93	291
15	741.8	Rental of Real Building/Real Property	124	2	(12)	114	0	18	0	0	0	0	18	132
16	742.8	Rental of Equipment	6	0	(1)	5	0	3	0	0	0	0	3	8
17	750.8	Transportation Expense	60	1	(6)	56	0	3	0	0	0	0	3	59
18	756.8	Insurance - Vehicle	95	2	(9)	88	0	0	0	0	0	0	0	88
19	757.8	Insurance - General Liability	195	4	(19)	180	0	37	0	0	0	0	37	217
20	758.8	Insurance - Workman's Comp (2)	58	(5)	0	54	0	1	0	0	0	0	1	54
21	759.8	Insurance - Other	19	0	(2)	18	0	0	0	0	0	0	0	18
22	760.8	Advertising Expense	21	0	(2)	19	0	0	18	0	0	0	18	37
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	350	0	179	529	0	0	0	0	0	0	0	529
24	767.8	Reg. Comm. Exp. - Other	47	0	(5)	42	0	0	0	0	0	0	0	42
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	959	19	(92)	886	0	36	66	0	0	0	102	988
27		TOTAL SEWER O & M EXPENSES	6,692	200	(358)	6,534	0	192	230	7	0	149	578	7,113

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

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

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

FPSC
Schedule: B-6(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.8	Salaries & Wages - Employees	15,534	16,919	1,385	8.92%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	3,857	4,038	180	4.66%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	1,740	1,774	34	1.95%
6	715.1-.8	Purchased Power	3,759	3,760	1	0.03%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	3,170	3,232	62	1.95%
9	720.1-.8	Materials & Supplies	4,432	4,535	102	2.31%
10	731.1-.8	Contractual Services - Eng.	26	24	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	138	128	(11)	(7.63%)
12	733.1-.8	Contractual Services - Legal	83	77	(6)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	1,948	2,171	223	11.45%
15	741.1-.8	Rental of Real Building/Real Property	124	132	8	6.84%
16	742.1-.8	Rental of Equipment	6	8	3	47.33%
17	750.1-.8	Transportation Expense	608	618	10	1.67%
18	756.1-.8	Insurance - Vehicle	95	88	(7)	(7.63%)
19	757.1-.8	Insurance - General Liability	195	217	22	11.54%
20	758.1-.8	Insurance - Workman's Comp	278	275	(2)	(0.87%)
21	759.1-.8	Insurance - Other	19	18	(1)	(7.63%)
22	760.1-.8	Advertising Expense	21	37	16	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	350	529	179	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	47	42	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	169	173	4	2.35%
26	775.1-.8	Miscellaneous Expenses	6,035	6,145	110	1.82%
27	TOTAL SEWER O & M EXPENSES		42,634	44,940	2,306	5.41%
28	TOTAL (LESS ACCTS 766 & 767)		42,237	44,368	2,131	5.05%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

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

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	11,019	12,222	1,203	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	2,736	2,915	179	6.55%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	1,740	1,774	34	1.95%
6	715.1-.6	Purchased Power	3,696	3,696	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	3,170	3,232	62	1.95%
9	720.1-.6	Materials & Supplies	4,208	4,290	82	1.95%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	1,733	1,880	147	8.48%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	499	509	10	2.03%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	197	199	2	1.26%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	4,651	4,742	91	1.96%
27	TOTAL SEWER O & M EXPENSES		33,649	35,459	1,810	5.38%
28	TOTAL (LESS ACCTS 766 & 767)		33,649	35,459	1,810	5.38%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-6(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	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	701.1-.7 Salaries & Wages - Employees	1,246	1,318	73	5.85%
2	703.1-.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7 Employee Pensions & Benefits	309	315	6	1.92%
4	710.1-.7 Purchased Sewer	0	0	0	0.00%
5	711.1-.7 Sludge Removal	0	0	0	0.00%
6	715.1-.7 Purchased Power	4	4	(0)	(9.40%)
7	716.1-.7 Fuel for Power Production	0	0	0	0.00%
8	718.1-.7 Chemicals	0	0	0	0.00%
9	720.1-.7 Materials & Supplies	69	70	1	1.97%
10	731.1-.7 Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7 Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7 Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7 Contractual Services - Other	0	0	0	0.00%
15	741.1-.7 Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7 Rental of Equipment	0	0	0	0.00%
17	750.1-.7 Transportation Expense	49	51	2	3.92%
18	756.1-.7 Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7 Insurance - General Liability	0	0	0	0.00%
20	758.1-.7 Insurance - Workman's Comp	22	22	(1)	(3.20%)
21	759.1-.7 Insurance - Other	0	0	0	0.00%
22	760.1-.7 Advertising Expense	0	0	0	0.00%
23	766.1-.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7 Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7 Bad Debt Expense	169	173	4	2.35%
26	775.1-.7 Miscellaneous Expenses	425	415	(10)	(2.30%)
27	TOTAL SEWER O & M EXPENSES	2,293	2,368	75	3.28%
28	TOTAL (LESS ACCTS 766 & 767)	2,293	2,368	75	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

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

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

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name		(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.8	Salaries & Wages - Employees	3,269	3,379	110	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	812	807	(5)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	58	60	2	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	156	175	19	12.19%
10	731.1-.8	Contractual Services - Eng.	26	24	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	138	128	(11)	(7.63%)
12	733.1-.8	Contractual Services - Legal	83	77	(6)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	215	291	76	35.44%
15	741.1-.8	Rental of Real Building/Real Property	124	132	8	6.84%
16	742.1-.8	Rental of Equipment	6	8	3	47.33%
17	750.1-.8	Transportation Expense	60	59	(2)	(3.08%)
18	756.1-.8	Insurance - Vehicle	95	88	(7)	(7.63%)
19	757.1-.8	Insurance - General Liability	195	217	22	11.54%
20	758.1-.8	Insurance - Workman's Comp	58	54	(4)	(7.18%)
21	759.1-.8	Insurance - Other	19	18	(1)	(7.63%)
22	760.1-.8	Advertising Expense	21	37	16	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	350	529	179	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	47	42	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	959	988	29	3.00%
27	TOTAL SEWER O & M EXPENSES		6,692	7,113	421	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		6,295	6,542	246	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

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

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

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

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

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

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

FPSC
Schedule: B-10(S)
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	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
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	$175	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$180	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,800	Postage
25				100,000	Temporary Help
26				56,563	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				28,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

Line No.	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Sewer
46				
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,853	$2
51	Marco Island	Docket No. 920655-WS	106,820	99
52	GIGA	Docket No. 920199-WS	677,801	628
53	Lehigh	Docket No. 911188-WS	67,100	62
54			854,174	792
55	Current Rate Case Expense			
56	*Consolidated Rate Case*		995,152	922
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	400
58			1,427,241	1,323
59	Total Projected Rate Case Expense		2,281,415	2,115
60	Annual Amortization		$570,354	$529
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	116
64	% of Total		100.000000%	0.092687%

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

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

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

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 Rabe	$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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

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

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

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

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

6/16/95 8:47 AM B11S.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

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

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

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

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

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)
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-6 (S)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (S)

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) Utility Adjustment	(7) Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) Non-used and Useful Amount	(10) Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	208	40	2.50%	5	0	5	0.00%	0	5
4	389.1 Other Plant & Misc. Equipment	27	18	5.56%	2	0	2	0.00%	0	2
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	1,021	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	929	32	3.13%	29	0	29	0.00%	0	29
8	360.2 Collection Sewers - Force	68,467	30	3.33%	2,280	0	2,280	0.00%	0	2,280
9	361.2 Collection Sewers - Gravity	135,494	45	2.22%	3,008	0	3,008	0.00%	0	3,008
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	316	38	2.63%	8	0	8	0.00%	0	8
12	364.2 Flow Measuring Devices	6,228	5	20.00%	1,246	0	1,246	0.00%	0	1,246
13	365.2 Flow Measuring Installation	2	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	5,348	32	3.13%	167	0	167	0.00%	0	167
18	370.3 Receiving Wells	5,170	30	3.33%	172	0	172	0.00%	0	172
19	371.3 Pumping Equipment	29,622	18	5.56%	1,647	0	1,647	0.00%	0	1,647
20	389.3 Other Plant & Misc. Equipment	43	18	5.56%	2	0	2	0.00%	0	2
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	118,526	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	28,211	32	3.13%	883	0	883	31.39%	277	606
24	380.4 Treatment & Disposal	33,963	18	5.56%	1,889	0	1,889	31.39%	593	1,296
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	31.39%	0	0
26	382.4 Outfall Sewer Lines	39,720	30	3.33%	1,323	0	1,323	31.39%	415	908
27	389.4 Other Plant & Misc. Equipment	10,277	18	5.56%	571	0	571	31.39%	179	392
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	331	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	3,378	40	2.50%	84	0	84	0.00%	0	84
31	390.5 Office Furniture & Equipment	2,088	15	6.67%	139	0	139	0.00%	0	139
32	390.51 Computer Equipment	5,557	6	16.67%	926	0	926	0.00%	0	926
33	391.5 Transportation Equipment	3,206	6	16.67%	534	0	534	0.00%	0	534
34	392.5 Stores Equipment	30	18	5.56%	2	0	2	0.00%	0	2
35	393.5 Tools, Shop & Garage Equipment	1,164	16	6.25%	73	0	73	0.00%	0	73
36	394.5 Laboratory Equipment	1,055	15	6.67%	70	0	70	0.00%	0	70
37	395.5 Power Operated Equipment	1,333	12	8.33%	111	0	111	0.00%	0	111
38	396.5 Communication Equipment	605	10	10.00%	60	0	60	0.00%	0	60
39	397.5 Miscellaneous Equipment	272	15	6.67%	18	0	18	0.00%	0	18
40	398.5 Other Tangible Plant	512	10	10.00%	51	0	51	0.00%	0	51
41	**INTANGIBLE PLANT**	235		2.98%	7	0	7	0.00%	0	7
42	**COLLECTION PLANT**	212,457		3.09%	6,571	0	6,571	0.00%	0	6,571
43	**SYSTEM PUMPING PLANT**	40,183		4.95%	1,988	0	1,988	0.00%	0	1,988
44	**TREATMENT AND DISPOSAL PLANT**	230,717		2.02%	4,666	0	4,666	31.38%	1,464	3,202
45	**GENERAL PLANT**	19,531		10.59%	2,068	0	2,068	0.00%	0	2,068
46	**TOTAL DEPRECIATION EXPENSE**	503,122		3.04%	15,300	0	15,300	9.57%	1,464	13,836
47	**LESS: AMORTIZATION OF CIAC**				(3,896)	0	(3,896)		0	(3,896)
48	**NET DEPRECIATION EXPENSE - SEWER**				11,404	0	11,404		1,464	9,940

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

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

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

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	81	4.99%	4	0	4	0.00%	0	4
2	Line/Main Extension Fees	0	2.98%	0	0	0	0.00%	0	0
3	Contributed Lines	164,700	2.98%	4,908	0	4,908	0.00%	0	4,908
4	Contributed Property Other Than Lines	(27,900)	3.64%	(1,016)	0	(1,016)	0.00%	0	(1,016)
5	Service Installation Fees	0	2.53%	0	0	0	0.00%	0	0
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	136,881		3,896	0	3,896		0	3,896

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	*364.2 Flow Measuring Devices*	6,228	1,246	20.01%
3	365.2 Flow Measuring Installation	2	0	0.00%
4	354.4 Structures & Improvements	28,211	883	3.13%
5	380.4 Treatment & Disposal	33,983	1,889	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	39,720	1,323	3.33%
8	389.4 Other Plant & Misc. Equipment	10,277	571	5.56%
9	**COMPOSITE RATE**	118,421	5,912	4.99%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	929	29	3.12%
12	360.2 Collection Sewers - Force	68,467	2,280	3.33%
13	361.2 Collection Sewers - Gravity	135,494	3,008	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	*389.2 Other Plant & Misc. Equipment*	0	0	0.00%
16	354.3 Structures & Improvements	5,348	167	3.12%
17	370.3 Receiving Wells	5,170	172	3.33%
18	371.3 Pumping Equipment	29,622	1,647	5.56%
19	389.3 Other Plant & Misc. Equipment	43	2	4.65%
20	**COMPOSITE RATE**	245,073	7,305	2.98%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	316	8	2.53%
23	**COMPOSITE RATE**	316	8	2.53%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	118,421	5,912	4.99%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	245,073	7,305	2.98%
27	Service Installation Fees (Line 23)	316	8	2.53%
28	**COMPOSITE RATE**	363,810	13,225	3.64%

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 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%)**	1,248	0	1,248	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,280	74	1,354	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,280	74	1,354		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,866	0	5,866		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,866	0	5,866		
10	Non-used & Useful Percent			9.19%	A-6(S)7/7	
11	Non-used & Useful Amount		(539)	(539)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,866	(539)	5,327		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	8,393	(465)	7,928		B-2(S)1/3,2/3

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

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Volusia / Jungle Den
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		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	27,727	0	27,727	B-4(S)
3	Less:				
4	O & M Expenses	43,499	1,440	44,940	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	9,940	0	9,940	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	8,393	783	9,176	B-15(S)
8	Pre-Tax Operating Expenses	61,832	2,223	64,055	
9	**PRE-TAX OPERATING INCOME**	(34,105)	(2,223)	(36,328)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(34,105)	(2,223)	(36,328)	
12	Less:				
13	Interest Expense:				
14	Rate Base	267,835	(81)	267,754	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	14,168	(4)	14,164	C-3
17	Net Taxable Income (L11 - L16)	(48,273)	(2,219)	(50,492)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(18,621)	(856)	(19,477)	
20	Less:				
21	Parent Debt Adjustment	591	0	591	C-1(S)
22	Investment Tax Credit	84	0	84	C-7(S)
23	**TOTAL INCOME TAXES**	(19,296)	(856)	(20,152)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

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

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

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	9.57%	0.00%	9.57%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	645,751	0	645,751	A-6 (S)
2	Utility Land & Land Rights	9,700	0	9,700	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(321,420)	0	(321,420)	A-10 (S)
6	CIAC	(139,438)	(112)	(139,550)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	77,930	0	77,930	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(2,915)	0	(2,915)	Vol. II
13	Deferred Taxes	(11,812)	0	(11,812)	C-7 (S)
14	Working Capital Allowance	16,889	0	16,889	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	274,685	(112)	274,573	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. Transfer Unclaimed Refunds to CIAC	(112)	(112)	
38				
39	2.	0	0	
40				
41				
42		(112)	(112)	
43				
44	**SUBTOTAL**	(112)	(112)	

6/27/95 2:08 PM A03S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	(112)	(112)	

6/27/95 2:08 PM A03S2.XLS

Note: May not cross foot due to rounding.

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

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		600,276
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**		600,276
16			
17			
18	1993 Additions		6,224
19	1993 Retirements		4,000
20	1993 Adjustments	General Plant Allocation True-up	3,380
21	1993 Net Additions		5,604
22	**12/31/93 Balance**		605,880
23			
24			
25	1994 Additions		25,877
26	1994 Retirements		3,737
27	1994 Adjustments		0
28	1994 Net Additions		22,140
29	**12/31/94 Balance**		628,019
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(470)
32	1995 Additions		11,546
33	1995 Retirements		646
34	1995 Adjustments		0
35	1995 Net Additions		10,901
36	**12/31/95 Balance**		638,451
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(4,384)
39	1996 Additions		101,141
40	1996 Retirements		39,050
41	1996 Adjustments		0
42	1996 Net Additions		62,091
43	**12/31/96 Balance**		696,158

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

6/14/95 5:29 PM A04S2.XLS

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	4,772	0	0	0	4,772	0	4,772	4,772	0	4,772
4	389.1 Other Plant & Misc. Equipment	2,117	0	0	0	2,117	0	2,117	2,117	0	2,117
5	**COLLECTION PLANT**										
6	*353.2 Land & Land Rights*	7,473	0	0	0	7,473	0	7,473	7,473	0	7,473
7	354.2 Structures & Improvements	727	0	0	0	727	0	727	727	0	727
8	360.2 Collection Sewers - Force	155,316	0	0	0	155,316	0	155,316	155,316	0	155,316
9	361.2 Collection Sewers - Gravity	4,861	0	0	0	4,861	0	4,861	4,861	0	4,861
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	67,960	0	0	0	67,960	0	67,960	67,960	0	67,960
12	364.2 Flow Measuring Devices	1,802	0	0	0	1,802	0	1,802	1,802	0	1,802
13	365.2 Flow Measuring Installation	5	0	0	0	5	0	5	5	0	5
14	389.2 Other Plant & Misc. Equipment	76	0	0	0	76	0	76	76	0	76
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	17,820	0	0	0	17,820	0	17,820	17,820	0	17,820
18	370.3 Receiving Wells	609	0	0	0	609	0	609	609	0	609
19	371.3 Pumping Equipment	36,756	35,700	(11,000)	24,700	61,456	0	61,456	42,456	0	42,456
20	389.3 Other Plant & Misc. Equipment	156	0	0	0	156	0	156	156	0	156
21	***TREATMENT AND DISPOSAL PLANT***										
22	353.4 Land & Land Rights	1,116	0	0	0	1,116	0	1,116	1,116	0	1,116
23	354.4 Structures & Improvements	40,914	0	0	0	40,914	0	40,914	40,914	0	40,914
24	380.4 Treatment & Disposal	223,163	0	0	0	223,163	0	223,163	223,163	0	223,163
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	6,082	59,500	(28,000)	31,500	37,582	0	37,582	18,197	0	18,197
27	389.4 Other Plant & Misc. Equipment	316	0	0	0	316	0	316	316	0	316
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	1,111	0	0	0	1,111	0	1,111	1,111	0	1,111
30	354.5 Structures & Improvements	11,297	96	(50)	46	11,343	0	11,343	11,320	0	11,320
31	390.5 Office Furniture & Equipment	7,001	0	0	0	7,001	0	7,001	7,001	0	7,001
32	390.51 Computer Equipment	16,495	3,538	0	3,538	20,033	0	20,033	18,636	0	18,636
33	391.5 Transportation Equipment	10,464	475	0	475	10,939	0	10,939	10,751	0	10,751
34	392.5 Stores Equipment	101	0	0	0	101	0	101	101	0	101
35	393.5 Tools, Shop & Garage Equipment	3,815	143	0	143	3,959	0	3,959	3,902	0	3,902
36	394.5 Laboratory Equipment	3,471	112	0	112	3,583	0	3,583	3,539	0	3,539
37	395.5 Power Operated Equipment	3,515	1,576	0	1,576	5,091	0	5,091	4,469	0	4,469
38	396.5 Communication Equipment	2,028	0	0	0	2,028	0	2,028	2,028	0	2,028
39	397.5 Miscellaneous Equipment	912	0	0	0	912	0	912	912	0	912
40	398.5 Other Tangible Plant	1,716	0	0	0	1,716	0	1,716	1,716	0	1,716
41	**INTANGIBLE PLANT**	6,889	0	0	0	6,889	0	6,889	6,889	0	6,889
42	**COLLECTION PLANT**	238,220	0	0	0	238,220	0	238,220	238,220	0	238,220
43	**SYSTEM PUMPING PLANT**	55,441	35,700	(11,000)	24,700	80,141	0	80,141	61,141	0	61,141
44	**TREATMENT AND DISPOSAL PLANT**	271,592	59,500	(28,000)	31,500	303,092	0	303,092	283,707	0	283,707
45	**GENERAL PLANT**	61,925	5,941	(50)	5,891	67,817	0	67,817	65,495	0	65,495
46	**TOTAL PLANT IN SERVICE**	634,067	101,141	(39,050)	62,091	696,158	0	696,158	655,451	0	655,451
47	**LAND & LAND RIGHTS**	9,700	0	0	0	9,700	0	9,700	9,700	0	9,700
48	**TOTAL PIS LESS LAND**	624,367	101,141	(39,050)	62,091	686,458	0	686,458	645,751	0	645,751

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	4,772	4,772	4,772	4,772	4,772	4,772	4,772	4,772	4,772	4,772	4,772	4,772	4,772	0	4,772
4	389.1 Other Plant & Misc. Equipment	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	0	2,117
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	0	7,473
7	354.2 Structures & Improvements	727	727	727	727	727	727	727	727	727	727	727	727	727	0	727
8	360.2 Collection Sewers - Force	155,316	155,316	155,316	155,316	155,316	155,316	155,316	155,316	155,316	155,316	155,316	155,316	155,316	0	155,316
9	361.2 Collection Sewers - Gravity	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	4,861	0	4,861
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	67,960	67,960	67,960	67,960	67,960	67,960	67,960	67,960	67,960	67,960	67,960	67,960	67,960	0	67,960
12	364.2 Flow Measuring Devices	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	1,802	0	1,802
13	365.2 Flow Measuring Installation	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
14	389.2 Other Plant & Misc. Equipment	76	76	76	76	76	76	76	76	76	76	76	76	76	0	76
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	17,920	17,920	17,920	17,920	17,920	17,920	17,920	17,920	17,920	17,920	17,920	17,920	17,920	0	17,920
18	370.3 Receiving Wells	609	609	609	609	609	609	609	609	609	609	609	609	609	0	609
19	371.3 Pumping Equipment	36,756	36,756	36,756	36,756	36,756	36,756	36,756	36,756	36,756	36,756	36,756	61,456	61,456	24,700	42,456
20	389.3 Other Plant & Misc. Equipment	156	156	156	156	156	156	156	156	156	156	156	156	156	0	156
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	0	1,116
23	354.4 Structures & Improvements	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	40,914	0	40,914
24	380.4 Treatment & Disposal	223,163	223,163	223,163	223,163	223,163	223,163	223,163	223,163	223,163	223,163	223,163	223,163	223,163	0	223,163
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	6,082	6,082	6,082	6,082	6,082	6,082	6,082	6,082	37,582	37,582	37,582	37,582	37,582	31,500	18,197
27	389.4 Other Plant & Misc. Equipment	316	316	316	316	316	316	316	316	316	316	316	316	316	0	316
28	GENERAL PLANT															
29	353.5 Land & Land Rights	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111	0	1,111
30	354.5 Structures & Improvements	11,297	11,335	11,338	11,346	11,348	11,349	11,309	11,310	11,312	11,320	11,327	11,336	11,343	46	11,329
31	390.5 Office Furniture & Equipment	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	0	7,001
32	390.51 Computer Equipment	16,495	17,898	18,006	18,296	18,353	18,411	18,755	18,812	18,870	19,159	19,439	19,743	20,033	3,538	18,636
33	391.5 Transportation Equipment	10,464	10,652	10,667	10,706	10,713	10,721	10,767	10,775	10,783	10,822	10,859	10,900	10,939	475	10,751
34	392.5 Stores Equipment	101	101	101	101	101	101	101	101	101	101	101	101	101	0	101
35	393.5 Tools, Shop & Garage Equipment	3,815	3,872	3,877	3,888	3,891	3,893	3,907	3,909	3,912	3,923	3,935	3,947	3,959	143	3,902
36	394.5 Laboratory Equipment	3,471	3,515	3,519	3,528	3,530	3,531	3,542	3,544	3,546	3,555	3,564	3,574	3,583	112	3,539
37	395.5 Power Operated Equipment	3,515	4,140	4,189	4,317	4,343	4,369	4,522	4,548	4,573	4,702	4,827	4,982	5,091	1,576	4,469
38	396.5 Communication Equipment	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	0	2,028
39	397.5 Miscellaneous Equipment	912	912	912	912	912	912	912	912	912	912	912	912	912	0	912
40	398.5 Other Tangible Plant	1,716	1,716	1,716	1,716	1,716	1,716	1,716	1,716	1,716	1,716	1,716	1,716	1,716	0	1,716
41	INTANGIBLE PLANT	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	0	6,889
42	COLLECTION PLANT	238,220	238,220	238,220	238,220	238,220	238,220	238,220	238,220	238,220	238,220	238,220	238,220	238,220	0	238,220
43	SYSTEM PUMPING PLANT	55,441	55,441	55,441	55,441	55,441	55,441	55,441	55,441	55,441	55,441	80,141	80,141	80,141	24,700	61,141
44	TREATMENT AND DISPOSAL PLANT	271,592	271,592	271,592	271,592	271,592	271,592	271,592	271,592	303,092	303,092	303,092	303,092	303,092	31,500	283,707
45	GENERAL PLANT	61,925	64,282	64,464	64,950	65,047	65,143	65,671	65,768	65,864	66,350	66,820	67,331	67,817	5,891	65,495
46	TOTAL PLANT IN SERVICE	634,067	636,423	636,605	637,091	637,188	637,285	637,812	637,909	669,506	669,992	695,161	695,672	696,158	62,091	655,451
47	LAND & LAND RIGHTS	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	9,700	0	9,700
48	TOTAL PIS LESS LAND	624,367	626,723	626,905	627,391	627,488	627,585	628,112	628,209	659,806	660,292	685,461	685,972	686,458	62,091	645,751

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

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

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

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										24,700			24,700	5,700
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	31,500	0	0	0	0	31,500	12,115
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	36	3	8	2	2	(40)	2	2	8	8	8	8	46	31
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	1,404	108	289	56	56	344	56	56	289	289	304	289	3,536	2,142
33	391.5 Transportation Equipment	189	15	39	8	8	48	8	8	39	39	41	39	475	288
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	57	4	12	2	2	14	2	2	12	11	12	12	143	87
36	394.5 Laboratory Equipment	45	3	9	2	2	11	2	2	9	9	10	9	112	68
37	395.5 Power Operated Equipment	625	46	129	26	26	153	26	26	129	125	136	129	1,576	954
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	24,700	0	0	24,700	5,700
45	**GENERAL PLANT**	2,357	182	486	97	97	527	97	31,500	486	0	511	486	31,500	12,115
46	**TOTAL NET ADDITIONS**	2,357	182	486	97	97	527	97	31,500	486	24,700	511	486	5,801	3,570
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	2,357	182	486	97	97	527	97	31,507	486	25,189	511	486	82,091	21,385

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

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

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

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	35,700	0	0	35,700	8,236
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	59,500	0	0	0	0	59,500	22,885
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	38	3	8	2	2	9	2	2	8	8	8	8	98	56
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	1,404	108	289	58	58	344	58	58	289	289	304	289	3,536	2,142
33	391.5 Transportation Equipment	189	15	39	8	8	48	8	8	39	38	41	39	475	288
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	57	4	12	2	2	14	2	2	12	11	12	12	143	87
36	394.5 Laboratory Equipment	45	3	9	2	2	11	2	2	9	9	10	9	112	68
37	395.5 Power Operated Equipment	625	48	129	26	26	153	26	26	129	125	136	129	1,576	954
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	35,700	0	0	35,700	8,236
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	59,500	0	0	0	0	59,500	22,885
45	**GENERAL PLANT**	2,357	182	486	97	97	577	97	97	486	469	511	486	5,941	3,597
46	**TOTAL GROSS ADDITIONS**	2,357	182	486	97	97	577	97	59,597	486	36,169	511	486	101,141	34,720
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	2,357	182	486	97	97	577	97	59,597	486	36,169	511	486	101,141	34,720

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

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

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

FPSC
Schedule: A-8 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	11,000	0	0	11,000	2,538
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	28,000	0	0	0	0	28,000	10,769
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	50	0	0	0	0	0	0	50	27
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	11,000	0	0	11,000	2,538
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	28,000	0	0	0	0	28,000	10,769
45	GENERAL PLANT	0	0	0	0	0	50	0	0	0	0	0	0	50	27
46	TOTAL RETIREMENTS	0	0	0	0	0	50	0	28,000	0	11,000	0	0	39,050	13,334
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	50	0	28,000	0	11,000	0	0	39,050	13,334

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

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

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

FPSC
Schedule: A-8 (S)
Page 6 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

(1)		(2)	(3)	(4)
			1996 NON-USED & USEFUL	
Line No.	Account No. and Name	Average Adjusted Utility Balance A-6(S) 1 of 7	Percentage F-Schedules	Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	4,772	0.00%	0
4	389.1 Other Plant & Misc. Equipment	2,117	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	7,473	0.00%	0
7	354.2 Structures & Improvements	727	0.00%	0
8	360.2 Collection Sewers - Force	155,316	0.00%	0
9	361.2 Collection Sewers - Gravity	4,861	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	67,960	0.00%	0
12	364.2 Flow Measuring Devices	1,802	0.00%	0
13	365.2 Flow Measuring Installation	5	0.00%	0
14	389.2 Other Plant & Misc. Equipment	76	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	17,920	0.00%	0
18	370.3 Receiving Wells	609	0.00%	0
19	371.3 Pumping Equipment	42,456	0.00%	0
20	389.3 Other Plant & Misc. Equipment	156	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	1,116	0.00%	0
23	354.4 Structures & Improvements	40,914	0.00%	0
24	380.4 Treatment & Disposal	223,163	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	18,197	0.00%	0
27	389.4 Other Plant & Misc. Equipment	316	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	1,111	0.00%	0
30	354.5 Structures & Improvements	11,329	0.00%	0
31	390.5 Office Furniture & Equipment	7,001	0.00%	0
32	390.51 Computer Equipment	18,636	0.00%	0
33	391.5 Transportation Equipment	10,751	0.00%	0
34	392.5 Stores Equipment	101	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	3,902	0.00%	0
36	394.5 Laboratory Equipment	3,539	0.00%	0
37	395.5 Power Operated Equipment	4,469	0.00%	0
38	396.5 Communication Equipment	2,028	0.00%	0
39	397.5 Miscellaneous Equipment	912	0.00%	0
40	398.5 Other Tangible Plant	1,716	0.00%	0
41	**INTANGIBLE PLANT**	6,889	0.00%	0
42	**COLLECTION PLANT**	238,220	0.00%	0
43	**SYSTEM PUMPING PLANT**	61,141	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	283,707	0.00%	0
45	**GENERAL PLANT**	65,495	0.00%	0
46	**TOTAL PLANT IN SERVICE**	655,451	0.00%	0
47	**LAND & LAND RIGHTS**	9,700	0.00%	0
48	**TOTAL PIS LESS LAND**	645,751	0.00%	0

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

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

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

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	0	0	0	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

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

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

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

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

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

6/14/95 5:54 PM A08S1.XLS

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		217,296
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		27,583
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		27,583
15	**12/31/92 Balance**		244,879
16			
17			
18	1993 Additions		27,644
19	1993 Retirements		4,000
20	1993 Adjustments	General Plant Allocation True-up	(3,797)
21	1993 Net Additions		19,847
22	**12/31/93 Balance**		264,726
23			
24			
25	1994 Additions		29,278
26	1994 Retirements		3,737
27	1994 Adjustments		0
28	1994 Net Additions		25,541
29	**12/31/94 Balance**		290,266
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(207)
32	1995 Additions		30,650
33	1995 Retirements		646
34	1995 Adjustments		0
35	1995 Net Additions		30,004
36	**12/31/95 Balance**		320,064
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,255)
39	1996 Additions		31,898
40	1996 Retirements		39,050
41	1996 Adjustments		0
42	1996 Net Additions		(7,152)
43	**12/31/96 Balance**		311,657

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

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) 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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	1,467	119	1,586	0	1,586	1,526	0	1,526
4	389.1 Other Plant & Misc. Equipment	1,613	118	1,731	0	1,731	1,672	0	1,672
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	445	23	468	0	468	456	0	456
8	360.2 Collection Sewers - Force	83,339	5,172	88,511	0	88,511	85,925	0	85,925
9	361.2 Collection Sewers - Gravity	922	108	1,030	0	1,030	976	0	976
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	30,492	1,787	32,279	0	32,279	31,385	0	31,385
12	364.2 Flow Measuring Devices	3,058	360	3,418	0	3,418	3,238	0	3,238
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	30	4	34	0	34	32	0	32
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5,074	561	5,635	0	5,635	5,354	0	5,354
18	370.3 Receiving Wells	150	20	170	0	170	160	0	160
19	371.3 Pumping Equipment	16,996	(8,639)	8,357	0	8,357	15,638	0	15,638
20	389.3 Other Plant & Misc. Equipment	65	9	74	0	74	69	0	69
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,886	1,281	13,167	0	13,167	12,526	0	12,526
24	360.4 Treatment & Disposal	130,725	12,408	143,133	0	143,133	136,929	0	136,929
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	2,895	(27,394)	(24,499)	0	(24,499)	(7,571)	0	(7,571)
27	389.4 Other Plant & Misc. Equipment	153	18	171	0	171	162	0	162
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,554	233	2,787	0	2,787	2,668	0	2,668
31	390.5 Office Furniture & Equipment	3,227	467	3,694	0	3,694	3,460	0	3,460
32	390.51 Computer Equipment	7,575	3,107	10,682	0	10,682	9,128	0	9,128
33	391.5 Transportation Equipment	7,729	1,792	9,521	0	9,521	8,625	0	8,625
34	392.5 Stores Equipment	34	6	40	0	40	37	0	37
35	393.5 Tools, Shop & Garage Equipment	1,974	244	2,218	0	2,218	2,097	0	2,097
36	394.5 Laboratory Equipment	513	236	749	0	749	631	0	631
37	395.5 Power Operated Equipment	3,587	372	3,959	0	3,959	3,773	0	3,773
38	396.5 Communication Equipment	948	203	1,151	0	1,151	1,050	0	1,050
39	397.5 Miscellaneous Equipment	229	61	290	0	290	260	0	260
40	398.5 Other Tangible Plant	1,128	172	1,300	0	1,300	1,214	0	1,214
41	**INTANGIBLE PLANT**	3,080	237	3,317	0	3,317	3,198	0	3,198
42	**COLLECTION PLANT**	118,286	7,454	125,740	0	125,740	122,012	0	122,012
43	**SYSTEM PUMPING PLANT**	22,285	(8,049)	14,236	0	14,236	21,221	0	21,221
44	**TREATMENT AND DISPOSAL PLANT**	145,659	(13,687)	131,972	0	131,972	142,046	0	142,046
45	**GENERAL PLANT**	29,498	6,863	36,362	0	36,362	32,943	0	32,943
46	**TOTAL SEWER ACCUM. DEPR.**	318,808	(7,152)	311,657	0	311,657	321,420	0	321,420

Note: May not cross foot due to rounding

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

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

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

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1,467	1,477	1,487	1,497	1,507	1,517	1,526	1,536	1,546	1,556	1,566	1,576	1,588	119	1,526
4	389.1 Other Plant & Misc. Equipment	1,613	1,623	1,633	1,643	1,653	1,663	1,671	1,681	1,691	1,701	1,711	1,721	1,731	118	1,672
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	445	447	449	451	453	455	456	458	460	462	464	466	468	23	456
8	360.2 Collection Sewers - Force	83,339	83,770	84,201	84,632	85,063	85,494	85,925	86,356	86,787	87,218	87,649	88,080	88,511	5,172	85,925
9	361.2 Collection Sewers - Gravity	922	931	940	949	958	967	976	985	994	1,003	1,012	1,021	1,030	108	976
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	30,492	30,841	30,790	30,939	31,088	31,237	31,385	31,534	31,683	31,832	31,981	32,130	32,279	1,787	31,385
12	364.2 Flow Measuring Devices	3,058	3,088	3,118	3,148	3,178	3,208	3,238	3,268	3,298	3,328	3,358	3,388	3,418	360	3,238
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	30	30	30	30	30	30	34	34	34	34	34	34	34	4	32
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5,074	5,121	5,168	5,215	5,262	5,309	5,353	5,400	5,447	5,494	5,541	5,588	5,635	561	5,354
18	370.3 Receiving Wells	150	152	154	156	158	160	158	160	162	164	166	168	170	20	160
19	371.3 Pumping Equipment	18,996	17,193	17,390	17,587	17,784	17,981	18,175	18,372	18,569	18,766	7,963	8,160	8,357	(8,839)	15,638
20	389.3 Other Plant & Misc. Equipment	65	66	67	68	69	70	68	69	70	71	72	73	74	9	69
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,886	11,993	12,100	12,207	12,314	12,421	12,525	12,632	12,739	12,846	12,953	13,060	13,167	1,281	12,526
24	380.4 Treatment & Disposal	130,725	131,759	132,793	133,827	134,861	135,895	136,929	137,963	138,997	140,031	141,065	142,099	143,133	12,408	136,929
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	2,895	2,946	2,997	3,048	3,099	3,150	3,195	3,246	(24,703)	(24,652)	(24,601)	(24,550)	(24,499)	(27,394)	(7,571)
27	389.4 Other Plant & Misc. Equipment	153	155	157	159	161	163	159	161	163	165	167	169	171	18	162
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,554	2,578	2,602	2,626	2,650	2,674	2,643	2,667	2,691	2,715	2,739	2,763	2,787	233	2,668
31	390.5 Office Furniture & Equipment	3,227	3,266	3,305	3,344	3,383	3,422	3,460	3,499	3,538	3,577	3,616	3,655	3,694	467	3,460
32	390.51 Computer Equipment	7,575	7,834	8,093	8,352	8,611	8,870	9,128	9,387	9,646	9,905	10,164	10,423	10,682	3,107	9,128
33	391.5 Transportation Equipment	7,729	7,678	8,027	8,176	8,325	8,474	8,627	8,776	8,925	9,074	9,223	9,372	9,521	1,792	8,625
34	392.5 Stores Equipment	34	35	36	37	38	39	34	35	36	37	38	39	40	6	37
35	393.5 Tools, Shop & Garage Equipment	1,974	1,994	2,014	2,034	2,054	2,074	2,098	2,118	2,138	2,158	2,178	2,198	2,218	244	2,097
36	394.5 Laboratory Equipment	513	533	553	573	593	613	629	649	669	689	709	729	749	236	631
37	395.5 Power Operated Equipment	3,587	3,618	3,649	3,680	3,711	3,742	3,773	3,804	3,835	3,866	3,897	3,928	3,959	372	3,773
38	396.5 Communication Equipment	948	965	982	999	1,016	1,033	1,049	1,066	1,083	1,100	1,117	1,134	1,151	203	1,050
39	397.5 Miscellaneous Equipment	229	234	239	244	249	254	260	265	270	275	280	285	290	61	260
40	398.5 Other Tangible Plant	1,128	1,142	1,156	1,170	1,184	1,198	1,216	1,230	1,244	1,258	1,272	1,286	1,300	172	1,214
41	INTANGIBLE PLANT	3,080	3,100	3,120	3,140	3,160	3,180	3,197	3,217	3,237	3,257	3,277	3,297	3,317	237	3,198
42	COLLECTION PLANT	118,288	118,907	119,526	120,149	120,770	121,391	122,014	122,635	123,256	123,877	124,498	125,119	125,740	7,454	122,012
43	SYSTEM PUMPING PLANT	22,285	22,532	22,779	23,029	23,273	23,520	23,754	24,001	24,248	24,495	13,742	13,989	14,236	(8,049)	21,221
44	TREATMENT AND DISPOSAL PLANT	145,659	146,853	148,047	149,241	150,435	151,629	152,808	154,002	127,196	128,390	129,584	130,778	131,972	(13,687)	142,046
45	GENERAL PLANT	29,498	30,077	30,656	31,235	31,814	32,393	32,916	33,497	34,076	34,655	35,234	35,813	36,392	6,893	32,943
46	TOTAL SEWER ACCUM. DEPR.	318,808	321,469	324,130	326,791	329,452	332,113	334,691	337,352	312,013	314,674	306,335	308,996	311,657	(7,152)	321,420

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

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

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

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	10	10	10	10	10	9	10	10	10	10	10	10	119	59
4	389.1 Other Plant & Misc. Equipment	10	10	10	10	10	8	10	10	10	10	10	10	118	59
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	2	2	2	2	2	1	2	2	2	2	2	2	23	11
8	360.2 Collection Sewers - Force	431	431	431	431	431	431	431	431	431	431	431	431	5,172	2,586
9	361.2 Collection Sewers - Gravity	9	9	9	9	9	9	9	9	9	9	9	9	108	54
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	149	149	149	149	149	148	149	149	149	149	149	149	1,787	893
12	364.2 Flow Measuring Devices	30	30	30	30	30	30	30	30	30	30	30	30	360	180
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	47	47	47	47	47	44	47	47	47	47	47	47	561	280
18	370.3 Receiving Wells	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
19	371.3 Pumping Equipment	197	197	197	197	197	194	197	197	197	(10,903)	197	197	(8,639)	(1,358)
20	389.3 Other Plant & Misc. Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	107	107	107	107	107	104	107	107	107	107	107	107	1,281	640
24	380.4 Treatment & Disposal	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	12,408	6,204
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	51	51	51	51	51	45	51	(27,949)	51	51	51	51	(27,394)	(10,486)
27	389.4 Other Plant & Misc. Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	24	24	24	24	24	(31)	24	24	24	24	24	24	233	115
31	390.5 Office Furniture & Equipment	39	39	39	39	39	38	39	39	39	39	39	39	467	233
32	390.51 Computer Equipment	259	259	259	259	259	258	259	259	259	259	259	259	3,107	1,553
33	391.5 Transportation Equipment	149	149	149	149	149	153	149	149	149	149	149	149	1,792	896
34	392.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
35	393.5 Tools, Shop & Garage Equipment	20	20	20	20	20	24	20	20	20	20	20	20	244	122
36	394.5 Laboratory Equipment	20	20	20	20	20	16	20	20	20	20	20	20	236	118
37	395.5 Power Operated Equipment	31	31	31	31	31	31	31	31	31	31	31	31	372	186
38	396.5 Communication Equipment	17	17	17	17	17	16	17	17	17	17	17	17	203	101
39	397.5 Miscellaneous Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
40	398.5 Other Tangible Plant	14	14	14	14	14	18	14	14	14	14	14	14	172	86
41	**INTANGIBLE PLANT**	20	20	20	20	20	17	20	20	20	20	20	20	237	118
42	**COLLECTION PLANT**	621	621	621	621	621	623	621	621	621	621	621	621	7,454	3,726
43	**SYSTEM PUMPING PLANT**	247	247	247	247	247	234	247	247	247	(10,753)	247	247	(8,049)	(1,064)
44	**TREATMENT AND DISPOSAL PLANT**	1,194	1,194	1,194	1,194	1,194	1,179	1,194	(26,806)	1,194	1,194	1,194	1,194	(13,687)	(3,813)
45	**GENERAL PLANT**	579	579	579	579	579	524	579	579	579	579	579	579	6,893	3,444
46	**TOTAL NET ADDITIONS**	2,661	2,661	2,661	2,661	2,661	2,577	2,661	(25,339)	2,661	(8,339)	2,661	2,661	(7,152)	2,611

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

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

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

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	10	10	10	10	10	9	10	10	10	10	10	10	119	59
4	389.1 Other Plant & Misc. Equipment	10	10	10	10	10	8	10	10	10	10	10	10	118	59
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	2	2	2	2	2	1	2	2	2	2	2	2	23	11
8	360.2 Collection Sewers - Force	431	431	431	431	431	431	431	431	431	431	431	431	5,172	2,586
9	361.2 Collection Sewers - Gravity	9	9	9	9	9	9	9	9	9	9	9	9	108	54
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	149	149	149	149	149	148	149	149	149	149	149	149	1,787	893
12	364.2 Flow Measuring Devices	30	30	30	30	30	30	30	30	30	30	30	30	360	180
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	47	47	47	47	47	44	47	47	47	47	47	47	561	280
18	370.3 Receiving Wells	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
19	371.3 Pumping Equipment	197	197	197	197	197	194	197	197	197	197	197	197	2,361	1,180
20	389.3 Other Plant & Misc. Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	107	107	107	107	107	104	107	107	107	107	107	107	1,281	640
24	380.4 Treatment & Disposal	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	12,408	6,204
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	51	51	51	51	51	45	51	51	51	51	51	51	606	303
27	389.4 Other Plant & Misc. Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	24	24	24	24	24	19	24	24	24	24	24	24	283	141
31	390.5 Office Furniture & Equipment	39	39	39	39	39	38	39	39	39	39	39	39	467	233
32	390.51 Computer Equipment	259	259	259	259	259	258	259	259	259	259	259	259	3,107	1,553
33	391.5 Transportation Equipment	149	149	149	149	149	153	149	149	149	149	149	149	1,792	896
34	392.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
35	393.5 Tools, Shop & Garage Equipment	20	20	20	20	20	24	20	20	20	20	20	20	244	122
36	394.5 Laboratory Equipment	20	20	20	20	20	16	20	20	20	20	20	20	236	118
37	395.5 Power Operated Equipment	31	31	31	31	31	31	31	31	31	31	31	31	372	186
38	396.5 Communication Equipment	17	17	17	17	17	16	17	17	17	17	17	17	203	101
39	397.5 Miscellaneous Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
40	398.5 Other Tangible Plant	14	14	14	14	14	18	14	14	14	14	14	14	172	86
41	INTANGIBLE PLANT	20	20	20	20	20	17	20	20	20	20	20	20	237	118
42	COLLECTION PLANT	621	621	621	621	621	623	621	621	621	621	621	621	7,454	3,726
43	SYSTEM PUMPING PLANT	247	247	247	247	247	234	247	247	247	247	247	247	2,951	1,474
44	TREATMENT AND DISPOSAL PLANT	1,194	1,194	1,194	1,194	1,194	1,179	1,194	1,194	1,194	1,194	1,194	1,194	14,313	7,156
45	GENERAL PLANT	579	579	579	579	579	574	579	579	579	579	579	579	6,943	3,470
46	TOTAL GROSS ADDITIONS	2,661	2,661	2,661	2,661	2,661	2,627	2,661	2,661	2,661	2,661	2,661	2,661	31,898	15,944

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

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

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

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	11,000	0	0	11,000	2,538
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	28,000	0	0	0	0	28,000	10,769
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	50	0	0	0	0	0	0	50	27
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	11,000	0	0	11,000	2,538
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	28,000	0	0	0	0	28,000	10,769
45	GENERAL PLANT	0	0	0	0	0	50	0	0	0	0	0	0	50	27
46	TOTAL RETIREMENTS	0	0	0	0	0	50	0	28,000	0	11,000	0	0	39,050	13,334

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

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

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

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

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

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

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	1,526	0.00%	0
4	389.1 Other Plant & Misc. Equipment	1,672	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	456	0.00%	0
8	360.2 Collection Sewers - Force	85,925	0.00%	0
9	361.2 Collection Sewers - Gravity	976	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	31,385	0.00%	0
12	364.2 Flow Measuring Devices	3,238	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	32	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	5,354	0.00%	0
18	370.3 Receiving Wells	160	0.00%	0
19	371.3 Pumping Equipment	15,638	0.00%	0
20	389.3 Other Plant & Misc. Equipment	69	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	12,526	0.00%	0
24	380.4 Treatment & Disposal	136,929	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	(7,571)	0.00%	0
27	389.4 Other Plant & Misc. Equipment	162	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	2,668	0.00%	0
31	390.5 Office Furniture & Equipment	3,460	0.00%	0
32	390.51 Computer Equipment	9,128	0.00%	0
33	391.5 Transportation Equipment	8,625	0.00%	0
34	392.5 Stores Equipment	37	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	2,097	0.00%	0
36	394.5 Laboratory Equipment	631	0.00%	0
37	395.5 Power Operated Equipment	3,773	0.00%	0
38	396.5 Communication Equipment	1,050	0.00%	0
39	397.5 Miscellaneous Equipment	260	0.00%	0
40	398.5 Other Tangible Plant	1,214	0.00%	0
41	**INTANGIBLE PLANT**	3,198	0.00%	0
42	**COLLECTION PLANT**	122,012	0.00%	0
43	**SYSTEM PUMPING PLANT**	21,221	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	142,046	0.00%	0
45	**GENERAL PLANT**	32,943	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	321,420	0.00%	0

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Note: May not cross foot due to rounding.

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

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

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

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

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	138,738
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	350
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	350
15	12/31/92 Balance	139,088
16		
17		
18	1993 Additions	350
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	350
22	12/31/93 Balance	139,438
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	139,438
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	139,438
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	112
42	1996 Net Additions	112
43	12/31/96 Balance	139,550

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

6/14/95 6:59 PM A11S2.XLS

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	112	112	0	112	112	0.00%	0
2	Line/Main Extensions	139,438	0	139,438	0	139,438	139,438	0	139,438	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	139,438	0	139,438	112	139,550	139,438	112	139,550	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Martin / Lelani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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) 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	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	0	139,438
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SEWER CIAC	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	139,438	0	139,438

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Martin / Lelland Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	112	0	0	0	0	0	0	0	0	0	0	0	112	112
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	112	0	0	0	0	0	0	0	0	0	0	0	112	112
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer seperately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
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**	54,916
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	5,084
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	5,084
15	**12/31/92 Balance**	60,002
16		
17		
18	1993 Additions	5,097
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	5,097
22	**12/31/93 Balance**	65,099
23		
24		
25	1994 Additions	5,117
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	5,117
29	**12/31/94 Balance**	70,216
30		
31		
32	1995 Additions	5,117
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	5,117
36	**12/31/95 Balance**	75,333
37		
38		
39	1996 Additions	5,193
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	5,193
43	**12/31/96 Balance**	80,526

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 7:10 PM A13S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	6	6	0	6	3	0	3	0.00%	0
2	Line/Main Extensions	75,333	5,187	80,520	0	80,520	77,927	0	77,927	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	75,333	5,193	80,526	0	80,526	77,930	0	77,930	0.00%	0

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	1	2	3	4	5	0	1	2	3	4	5	6	6	3
2	Line/Main Extensions	75,333	75,765	76,197	76,629	77,061	77,493	77,928	78,360	78,792	79,224	79,656	80,088	80,520	5,187	77,927
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	75,333	75,766	76,199	76,632	77,065	77,498	77,928	78,361	78,794	79,227	79,660	80,093	80,526	5,193	77,930

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
2	Line/Main Extensions	432	432	432	432	432	435	432	432	432	432	432	432	5,187	2,594
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	433	433	433	433	433	430	433	433	433	433	433	433	5,193	2,597

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
2	Line/Main Extensions	432	432	432	432	432	435	432	432	432	432	432	432	5,187	2,594
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	433	433	433	433	433	430	433	433	433	433	433	433	5,193	2,597

Note: May not cross [illegible] due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Martin / Lelland Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross-foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12				PRESENT ANNUAL AFUDC RATE =	see below	(b)
13						
14				PROPOSED ANNUAL AFUDC RATE =	9.85%	(c)
15						
16				PROPOSED MONTHLY AFUDC RATE =	0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32						
33	Class of Capital	Per Book Balance	Non-Utility Adjustments	Non-Juris. Adjustments	Other Adjustments	Capital Structure Used for AFUDC Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/14/95 7:19 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,813,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,456,554	4,836,059	4,818,754	4,483,386
7	Other Accounts Receivable	381,585	381,845	343,901	352,864	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,953	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	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)	982,288	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	16,102,848	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	596,781
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,674	4,530,899	5,134,012	5,537,883
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	2,189,555	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	7,833,158	8,522,484	9,425,198	10,175,894	9,832,817	10,486,448	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	8,668,103	7,762,553	6,769,530	5,889,020	6,130,930	5,616,200	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.

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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	363,312,830	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,365,869	377,280,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,841,935	3,591,536	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,762,846	12,240,842	6,810,298	7,027,996
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	388,128,715	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)	(95,969,498)	(96,977,468)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,418	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,736,340)	(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	258,058	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	287,287,906	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	1,357,236	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	4,189,992	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	86,861	86,861	86,861	86,861	86,861	86,861	86,861	86,861	86,861	86,861	86,861	86,861	86,861	86,861
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	6,098,028	7,656,940	6,114,057	4,507,885	3,965,861
30															
31	TOTAL CASH	7,779,843	7,273,949	6,959,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,918	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

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	4,366,816	4,394,886	4,516,263	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,328	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(398,855)	(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	128,725	137,115	114,005	80,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,566	9,384,255	9,453,254	9,652,766	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	2,057,605	1,992,916	1,918,227	1,853,536	1,788,849	1,724,159	1,848,470	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	30,992,383	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	326,881,759	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

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Note: May not c 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	9,383,458	10,081,458	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	92,459,492
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	1,738,000	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	2,053,984	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,783,167	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	4,406,982	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,913	6,742,175	7,348,880	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	1,739,571	747,996
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	19,809	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	2,199,555	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	14,292,953
27															

279

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,821,549	2,983,364
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)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,589	112,987,623	113,244,202	113,502,256	113,763,801	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)	(30,432,467)
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	21,157,238
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	120,875,800	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,096	326,661,759	325,798,359	324,999,225	326,684,580	329,061,472	341,101,987	340,921,505	336,725,565	341,050,416	342,857,980	341,347,177	343,469,022	333,207,923

Note: May not cr t due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423		
1	Dated 3/22/93	0		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 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-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	0.00%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/96 Balance	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	**Average Rate Base Balance 12/31/96**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	152,288	0	152,288	50,588	202,876	33.22%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	152,288	0	152,288	50,588	202,876		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	111,555	4,082	115,637	0	115,637		B-6(S)
7	Depreciation net of CIAC Amort	26,705	0	26,705	0	26,705		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	16,765	201	16,965	2,276 (A)	19,241		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(7,799)	(4,293)	(12,092)	18,636 (B)	6,544		B-17(S),B-2(S)3/3
11	Total Operating Expenses	147,226	(10)	147,216	20,912	168,128		
12	**NET OPERATING INCOME**	5,062	10	5,072	29,676	34,748		
13	**RATE BASE**	274,685	(112)	274,573		274,573		A-2(S)
14	**RATE OF RETURN**	1.84%		1.85%		12.66%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 Sewer Sales	152,288	0	152,288	39,645	191,933	26.03%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	152,288	0	152,288	39,645	191,933		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	111,555	4,082	115,637	0	115,637		B-6(S)
7 Depreciation net of CIAC Amort	26,705	0	26,705	0	26,705		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S), A-21(S)
9 Taxes Other than Income	16,765	201	16,965	1,784 (A)	18,749		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(7,799)	(4,293)	(12,092)	14,605 (B)	2,513		B-17(S),B-2(S)3/3
11 Total Operating Expenses	147,226	(10)	147,216	16,389	163,605		
12 **NET OPERATING INCOME**	5,062	10	5,072	23,256	28,328		
13 **RATE BASE**	274,685	(112)	274,573		274,573		A-2(S)
14 **RATE OF RETURN**	1.84%		1.85%		10.32%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	18.08%	D-1(S)	
3	Rate of Return (%)	10.32%	12.66%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	274,573	274,573	A-2(S)	
6	Required Income (L3 x L5)	28,328	34,748		
7	Adjusted Income Under Present Rates	5,072	5,072	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	23,256	29,676		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	37,861	48,312		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	39,645	50,588		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	37,861	48,312		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	14,605	18,636		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,784	2,276		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	23,256	29,676		B-2(S)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5		0	
6			
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	1,102	
9			
10	2. Conservation Program Expenses	770	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	240	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	1,970	
17			
18	6.	0	
19			
20	7.	0	
21		4,082	
22			
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27		0	
28			
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33		0	
34			
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	201	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43		201	
44			
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(4,293)	
47			
48	2.	0	
49			
50		(4,293)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(10)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)
		1996 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	144,754	0	144,754
9	522.2 Measured - Commercial	7,534	0	7,534
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	152,288	0	152,288
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	152,288	0	152,288
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	152,288	0	152,288

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	Account No. and Name	(1)	(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	701	Salaries & Wages - Employees	41,348	2,508	43,856	26,825	1,278	28,103	4,006	415	4,421	10,517	815	11,331
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	10,333	134	10,467	6,704	0	6,704	1,001	56	1,057	2,628	78	2,707
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	12,846	0	12,846	12,846	0	12,846	0	0	0	0	0	0
6	715	Purchased Power	12,190	24	12,214	12,000	0	12,000	13	0	13	177	24	201
7	716	Fuel for Power Production	330	0	330	330	0	330	0	0	0	0	0	0
8	718	Chemicals	4,970	0	4,970	4,970	0	4,970	0	0	0	0	0	0
9	720	Materials & Supplies	11,947	126	12,073	11,253	0	11,253	213	22	235	482	103	585
10	731	Contractual Services - Eng.	81	0	81	0	0	0	0	0	0	81	0	81
11	732	Contractual Services - Acct.	428	0	428	0	0	0	0	0	0	428	0	428
12	733	Contractual Services - Legal	258	0	258	0	0	0	0	0	0	258	0	258
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	4,690	527	5,217	4,024	217	4,241	0	0	0	666	310	976
15	741	Rental of Real Building/Real Property	383	60	443	0	0	0	0	0	0	383	60	443
16	742	Rental of Equipment	18	10	28	0	0	0	0	0	0	18	10	28
17	750	Transportation Expense	2,188	28	2,216	1,850	0	1,850	151	19	170	187	9	197
18	756	Insurance - Vehicle	294	0	294	0	0	0	0	0	0	294	0	294
19	757	Insurance - General Liability	604	125	729	0	0	0	0	0	0	604	125	729
20	758	Insurance - Workman's Comp	707	6	713	459	0	459	69	4	72	180	2	182
21	759	Insurance - Other	60	0	60	0	0	0	0	0	0	60	0	60
22	760	Advertising Expense	65	59	124	0	0	0	0	0	0	65	59	124
23	766	Reg. Comm. Exp. - Rate Case Amort.	1,773	0	1,773	0	0	0	0	0	0	1,773	0	1,773
24	767	Reg. Comm. Exp. - Other	142	0	142	0	0	0	0	0	0	142	0	142
25	770	Bad Debt Expense	524	57	581	0	0	0	524	57	581	0	0	0
26	775	Miscellaneous Expenses	5,376	418	5,794	1,089	0	1,089	1,315	76	1,391	2,971	342	3,313
27	TOTAL SEWER O & M EXPENSES		111,555	4,082	115,637	82,349	1,495	83,845	7,293	648	7,941	21,913	1,939	23,852

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	3,450	3,103	3,594	3,443	3,493	3,406	3,527	3,467	3,413	3,518	3,413	3,500	41,346	2,508	43,856
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	862	775	898	860	873	852	882	871	853	879	853	875	10,333	134	10,467
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	12,846	(0)	12,846
6	715.1-.8 Purchased Power	1,016	1,015	1,016	1,016	1,016	1,016	1,015	1,016	1,016	1,016	1,016	1,016	12,190	24	12,214
7	716.1-.8 Fuel for Power Production	83	0	0	83	0	0	83	0	0	83	0	0	330	0	330
8	718.1-.8 Chemicals	949	193	287	845	287	193	410	723	287	315	287	193	4,970	0	4,970
9	720.1-.8 Materials & Supplies	1,308	1,733	3,858	718	549	1,430	1,306	178	445	116	191	115	11,947	126	12,073
10	731.1-.8 Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	7	7	81	0	81
11	732.1-.8 Contractual Services - Acct.	35	34	37	37	36	36	36	36	36	36	35	36	426	0	426
12	733.1-.8 Contractual Services - Legal	21	20	22	22	22	21	22	22	21	22	21	21	258	0	258
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	311	301	655	602	305	645	307	166	509	169	167	552	4,690	527	5,217
15	741.1-.8 Rental of Real Building/Real Property	31	30	33	33	32	32	32	32	32	32	31	32	383	60	443
16	742.1-.8 Rental of Equipment	1	1	2	1	1	1	1	1	1	1	1	1	15	10	26
17	750.1-.8 Transportation Expense	185	180	184	182	182	182	183	182	182	183	182	182	2,188	28	2,216
18	756.1-.8 Insurance - Vehicle	24	23	25	25	25	24	25	25	24	25	24	24	294	0	294
19	757.1-.8 Insurance - General Liability	50	48	52	52	51	50	51	51	50	51	49	50	604	125	729
20	758.1-.8 Insurance - Workman's Comp (2)	59	53	61	59	60	58	60	60	58	60	58	60	707	6	713
21	759.1-.8 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
22	760.1-.8 Advertising Expense	5	5	6	6	6	5	5	5	5	6	5	5	65	59	124
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	146	140	152	152	149	147	149	149	147	150	145	147	1,773	0	1,773
24	767.1-.8 Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	12	12	142	0	142
25	770.1-.8 Bad Debt Expense	44	40	44	44	44	44	45	44	43	45	43	44	524	57	581
26	775.1-.8 Miscellaneous Expenses	468	419	478	449	444	439	456	442	441	452	442	447	5,376	418	5,794
27	TOTAL SEWER O & M EXPENSES	10,143	9,206	12,499	9,722	8,669	9,677	9,689	8,585	8,659	8,254	8,059	8,395	111,555	4,062	115,637

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	2,251	1,968	2,354	2,208	2,270	2,200	2,303	2,265	2,211	2,284	2,223	2,269	26,825	1,278	28,103
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	562	492	588	552	567	550	575	566	553	571	556	572	6,704	0	6,704
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	12,846	(0)	12,846
6	715.1-.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	0	12,000
7	716.1-.6 Fuel for Power Production	83	0	0	83	0	0	83	0	0	83	0	0	330	0	330
8	718.1-.6 Chemicals	949	193	287	845	287	193	410	723	287	315	287	193	4,970	0	4,970
9	720.1-.6 Materials & Supplies	1,251	1,878	3,799	859	490	1,372	1,247	120	388	57	134	57	11,253	0	11,253
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	257	249	596	545	249	590	252	111	453	112	113	497	4,024	217	4,241
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	157	154	155	154	154	154	154	154	154	154	154	154	1,850	0	1,850
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	38	34	40	38	39	38	39	39	38	39	38	39	459	0	459
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	114	84	112	85	83	82	94	81	86	88	90	89	1,089	0	1,089
27	TOTAL SEWER DIRECT O & M EXPENSES	7,733	6,921	10,005	7,237	6,210	7,249	7,227	6,128	6,241	5,772	5,866	5,961	82,349	1,496	83,845

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Martin / Lalani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	335	305	339	336	337	333	342	338	330	343	330	336	4,006	415	4,421
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	84	76	85	84	84	83	85	85	82	86	83	84	1,001	56	1,057
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	18	16	18	18	18	18	18	18	18	18	18	18	213	22	235
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	13	11	13	13	13	13	13	13	12	13	12	13	151	19	170
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workmen's Comp (2)	6	5	6	6	6	6	6	6	6	6	6	6	69	4	72
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	44	40	44	44	44	44	45	44	43	45	43	44	524	57	581
26	775.7	Miscellaneous Expenses	110	100	111	110	111	109	112	111	108	112	108	111	1,315	76	1,391
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	609	556	617	612	614	606	623	616	600	624	602	615	7,293	648	7,941

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Martin / Lalani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 5 of 9
Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	864	830	901	899	885	875	883	884	872	892	860	873	10,517	815	11,331
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	216	207	225	225	221	219	221	221	218	223	215	218	2,628	78	2,707
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	15	14	15	15	15	15	15	15	15	15	14	15	177	24	201
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	40	38	41	41	41	40	40	40	40	41	39	40	482	103	585
10	731.8	Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	7	7	81	0	81
11	732.8	Contractual Services - Acct.	35	34	37	37	36	36	36	36	36	36	35	36	428	0	428
12	733.8	Contractual Services - Legal	21	20	22	22	22	21	22	22	21	22	21	21	256	0	256
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	55	52	57	57	56	55	56	56	55	56	54	55	666	310	976
15	741.8	Rental of Real Building/Real Property	31	30	33	33	32	32	32	32	32	32	31	32	383	60	443
16	742.8	Rental of Equipment	1	1	2	1	1	1	1	1	1	1	1	1	18	10	28
17	750.8	Transportation Expense	15	15	16	16	16	16	16	16	16	16	15	16	187	9	197
18	756.8	Insurance - Vehicle	24	23	25	25	25	24	25	25	24	25	24	24	294	0	294
19	757.8	Insurance - General Liability	50	48	52	52	51	50	51	51	50	51	49	50	604	125	729
20	758.8	Insurance - Workman's Comp (2)	15	14	15	15	15	15	15	15	15	15	15	15	180	2	182
21	759.8	Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
22	760.8	Advertising Expense	5	5	6	6	6	5	5	5	5	6	6	5	65	59	124
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	146	140	152	152	149	147	149	149	147	150	145	147	1,773	0	1,773
24	767.8	Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	12	12	142	0	142
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	244	234	255	254	250	247	249	250	246	252	243	247	2,971	342	3,313
27		TOTAL SEWER ALLOCATED A & G EXPENSES	1,801	1,726	1,877	1,873	1,845	1,822	1,839	1,841	1,818	1,858	1,791	1,819	21,913	1,939	23,852

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Martin / Lelani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	40,479	2,376	(1,506)	41,348	0	354	183	0	0	1,970	2,506	43,856
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	10,052	281	0	10,333	0	88	46	0	0	0	134	10,467
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	12,600	246	0	12,846	0	0	0	0	0	0	0	12,846
6	715.1-.8	Purchased Power	12,210	0	(20)	12,190	0	24	0	0	0	0	24	12,214
7	716.1-.8	Fuel for Power Production	324	6	0	330	0	0	0	0	0	0	0	330
8	718.1-.8	Chemicals	4,875	95	(0)	4,970	0	0	0	0	0	0	0	4,970
9	720.1-.8	Materials & Supplies	11,790	230	(72)	11,947	0	43	60	23	0	0	126	12,073
10	731.1-.8	Contractual Services - Eng.	87	2	(8)	81	0	0	0	0	0	0	0	81
11	732.1-.8	Contractual Services - Acct.	464	9	(44)	428	0	0	0	0	0	0	0	428
12	733.1-.8	Contractual Services - Legal	279	5	(27)	258	0	0	0	0	0	0	0	258
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	4,668	91	(69)	4,690	0	110	200	217	0	0	527	5,217
15	741.1-.8	Rental of Real Building/Real Property	415	8	(40)	383	0	60	0	0	0	0	60	443
16	742.1-.8	Rental of Equipment	19	0	(2)	18	0	9	2	0	0	0	10	28
17	750.1-.8	Transportation Expense	2,181	43	(35)	2,188	0	28	0	0	0	0	28	2,216
18	756.1-.8	Insurance - Vehicle	318	6	(30)	294	0	0	0	0	0	0	0	294
19	757.1-.8	Insurance - General Liability	653	13	(63)	604	0	125	0	0	0	0	125	729
20	758.1-.8	Insurance - Workman's Comp (2)	724	(17)	0	707	0	6	0	0	0	0	6	713
21	759.1-.8	Insurance - Other	65	1	(6)	60	0	0	0	0	0	0	0	60
22	760.1-.8	Advertising Expense	71	1	(7)	65	0	0	59	0	0	0	59	124
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,173	0	600	1,773	0	0	0	0	0	0	0	1,773
24	767.1-.8	Reg. Comm. Exp. - Other	159	0	(16)	142	0	0	0	0	0	0	0	142
25	770.1-.8	Bad Debt Expense	568	11	(54)	524	0	57	0	0	0	0	57	581
26	775.1-.8	Miscellaneous Expenses	5,709	111	(445)	5,376	0	197	221	0	0	0	418	5,794
27		TOTAL SEWER O & M EXPENSES	109,881	3,519	(1,845)	111,555	0	1,102	770	240	0	1,970	4,082	115,637

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	25,338	1,487	(0)	26,825	0	0	0	0	0	1,278	1,278	28,103
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	*Employee Pensions & Benefits (1)*	6,292	411	0	6,704	0	0	0	0	0	0	0	6,704
4	710.1-.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6	Sludge Removal Expenses	12,600	246	0	12,846	0	0	0	0	0	0	0	12,846
6	715.1-.6	Purchased Power	12,000	0	0	12,000	0	0	0	0	0	0	0	12,000
7	716.1-.6	*Fuel for Power Production*	324	6	0	330	0	0	0	0	0	0	0	330
8	718.1-.6	Chemicals	4,875	95	(0)	4,970	0	0	0	0	0	0	0	4,970
9	720.1-.6	Materials & Supplies	11,037	215	0	11,253	0	0	0	0	0	0	0	11,253
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	3,947	77	0	4,024	0	0	0	217	0	0	217	4,241
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6	Transportation Expense	1,815	35	(0)	1,850	0	0	0	0	0	0	0	1,850
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workman's Comp (2)	453	5	0	459	0	0	0	0	0	0	0	459
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	*Advertising Expense*	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	1,068	21	(0)	1,089	0	0	0	0	0	0	0	1,089
27		TOTAL SEWER DIRECT O & M EXPENSES	79,750	2,600	(0)	82,349	0	0	0	217	0	1,278	1,495	83,845

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.
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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Martin / Lehani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	4,177	245	(416)	4,006	0	224	0	0	0	191	415	4,421
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	1,037	(36)	0	1,001	0	56	0	0	0	0	56	1,057
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	14	0	(1)	13	0	0	0	0	0	0	0	13
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	231	4	(22)	213	0	22	0	0	0	0	22	235
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	163	3	(18)	151	0	19	0	0	0	0	19	170
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	75	(6)	0	69	0	4	0	0	0	0	4	72
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	568	11	(54)	524	0	57	0	0	0	0	57	581
26	775.7	Miscellaneous Expenses	1,424	28	(136)	1,315	0	76	0	0	0	0	76	1,391
27	TOTAL SEWER O & M EXPENSES		7,689	249	(645)	7,293	0	457	0	0	0	191	648	7,941

Notes:
(1) Employee Pensions & Benefits 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, 656/766 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Martin / Lelland Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	10,964	644	(1,091)	10,517	0	130	183	0	0	501	815	11,331
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	2,723	(95)	0	2,628	0	33	46	0	0	0	78	2,707
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	195	0	(18)	177	0	24	0	0	0	0	24	201
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	522	10	(50)	482	0	21	60	23	0	0	103	585
10	731.8	Contractual Services - Eng.	87	2	(8)	81	0	0	0	0	0	0	0	81
11	732.8	Contractual Services - Acct.	464	9	(44)	428	0	0	0	0	0	0	0	429
12	733.8	Contractual Services - Legal	279	5	(27)	258	0	0	0	0	0	0	0	258
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	721	14	(69)	666	0	110	200	0	0	0	310	976
15	741.8	Rental of Real Building/Real Property	415	8	(40)	383	0	60	0	0	0	0	60	443
16	742.8	Rental of Equipment	19	0	(2)	18	0	9	2	0	0	0	10	28
17	750.8	Transportation Expense	203	4	(19)	187	0	9	0	0	0	0	9	197
18	756.8	Insurance - Vehicle	318	6	(30)	294	0	0	0	0	0	0	0	294
19	757.8	Insurance - General Liability	653	13	(63)	604	0	125	0	0	0	0	125	729
20	758.8	Insurance - Workman's Comp (2)	196	(16)	0	180	0	2	0	0	0	0	2	182
21	759.8	Insurance - Other	65	1	(6)	60	0	0	0	0	0	0	0	60
22	760.8	Advertising Expense	71	1	(7)	65	0	0	59	0	0	0	59	124
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	1,173	0	600	1,773	0	0	0	0	0	0	0	1,773
24	767.8	Reg. Comm. Exp. - Other	158	0	(16)	142	0	0	0	0	0	0	0	142
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	3,217	63	(306)	2,971	0	122	221	0	0	0	342	3,313
27		TOTAL SEWER O & M EXPENSES	22,443	670	(1,200)	21,913	0	645	770	23	0	501	1,939	23,852

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	40,479	43,856	3,377	8.34%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	10,052	10,467	415	4.13%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	12,600	12,846	246	1.95%
6	715.1-.8	Purchased Power	12,210	12,214	4	0.03%
7	716.1-.8	Fuel for Power Production	324	330	6	1.95%
8	718.1-.8	Chemicals	4,875	4,970	95	1.95%
9	720.1-.8	Materials & Supplies	11,789	12,073	284	2.41%
10	731.1-.8	Contractual Services - Eng.	87	81	(7)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	464	428	(35)	(7.63%)
12	733.1-.8	Contractual Services - Legal	279	258	(21)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	4,668	5,217	549	11.77%
15	741.1-.8	Rental of Real Building/Real Property	415	443	28	6.84%
16	742.1-.8	Rental of Equipment	19	28	9	47.33%
17	750.1-.8	Transportation Expense	2,181	2,216	35	1.62%
18	756.1-.8	Insurance - Vehicle	318	294	(24)	(7.63%)
19	757.1-.8	Insurance - General Liability	653	729	75	11.54%
20	758.1-.8	Insurance - Workman's Comp	724	713	(11)	(1.49%)
21	759.1-.8	Insurance - Other	65	60	(5)	(7.63%)
22	760.1-.8	Advertising Expense	71	124	54	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,173	1,773	600	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	157	142	(15)	(9.54%)
25	770.1-.8	Bad Debt Expense	568	581	13	2.35%
26	775.1-.8	Miscellaneous Expenses	5,709	5,794	85	1.49%
27	TOTAL SEWER O & M EXPENSES		109,879	115,637	5,758	5.24%
28	TOTAL (LESS ACCTS 766 & 767)		108,549	113,722	5,173	4.77%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.		Account No. and Name	(1) 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	701.1-.6	Salaries & Wages - Employees	25,338	28,103	2,765	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	6,292	6,704	412	6.54%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	12,600	12,846	246	1.95%
6	715.1-.6	Purchased Power	12,000	12,000	0	0.00%
7	716.1-.6	Fuel for Power Production	324	330	6	1.95%
8	718.1-.6	Chemicals	4,875	4,970	95	1.95%
9	720.1-.6	Materials & Supplies	11,037	11,253	216	1.95%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	3,947	4,241	294	7.45%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	1,815	1,850	35	1.94%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	453	459	6	1.26%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	1,068	1,089	21	2.00%
27		TOTAL SEWER O & M EXPENSES	79,749	83,845	4,096	5.14%
28		TOTAL (LESS ACCTS 766 & 767)	79,749	83,845	4,096	5.14%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-8(S)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.7	Salaries & Wages - Employees	4,177	4,421	244	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	1,037	1,057	20	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	14	13	(1)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	231	235	5	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	163	170	6	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	75	72	(2)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	568	581	13	2.35%
26	775.1-.7	Miscellaneous Expenses	1,424	1,391	(33)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		7,689	7,941	252	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		7,689	7,941	252	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	10,964	11,331	367	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	2,723	2,707	(16)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	195	201	6	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	522	585	64	12.19%
10	731.1-.8	Contractual Services - Eng.	87	81	(7)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	464	428	(35)	(7.63%)
12	733.1-.8	Contractual Services - Legal	279	258	(21)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	721	976	255	35.44%
15	741.1-.8	Rental of Real Building/Real Property	415	443	28	6.84%
16	742.1-.8	Rental of Equipment	19	28	9	47.33%
17	750.1-.8	Transportation Expense	203	197	(6)	(3.06%)
18	756.1-.8	Insurance - Vehicle	318	294	(24)	(7.63%)
19	757.1-.8	Insurance - General Liability	653	729	75	11.54%
20	758.1-.8	Insurance - Workman's Comp	196	182	(14)	(7.18%)
21	759.1-.8	Insurance - Other	65	60	(5)	(7.63%)
22	760.1-.8	Advertising Expense	71	124	54	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,173	1,773	600	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	157	142	(15)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	3,217	3,313	97	3.00%
27	TOTAL SEWER O & M EXPENSES		22,441	23,852	1,410	6.29%
28	*TOTAL (LESS ACCTS 766 & 767)*		*21,111*	*21,937*	*826*	*3.91%*

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
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	Messer, Vickers	Joe Crosse	$175	20,000	Testimony - Rates
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	$175	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			171,800	Postage
25				100,000	Temporary Help
26				56,563	Travel
27				45,280	Office Supplies
28				41,500	Printing
29				28,831	Maps
30				28,000	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	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	$8	
51	Marco Island	Docket No. 920655-WS	108,820	332	
52	GIGA	Docket No. 920199-WS	677,601	2,108	
53	Lehigh	Docket No. 911188-WS	67,100	209	
54			854,174	2,655	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	3,093	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	1,343	
58			1,427,241	4,436	
59	Total Projected Rate Case Expense		2,281,415	7,091	
60	Annual Amortization		$570,354	$1,773	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	389	
64	% of Total		100.000000%	0.310822%	

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Martin / Lellani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	$248	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, Vickars, et al.			17,829	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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1		**See Volume II for detailed support.**		

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Martin / Lelleni Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	Please refer to Volume II for a complete description of allocated items, the allocation percentages,											
2	a description of the allocation methods, the amounts allocated and supporting schedules.											
3												
4	For rate making purposes, the following are the items which are allocated in this filing:											
5	A-SCHEDULES (RATE BASE):											
6												
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)
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-6 (S)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	4,772	40	2.50%	119	0	119	0.00%	0	119
4	389.1 Other Plant & Misc. Equipment	2,117	18	5.56%	118	0	118	0.00%	0	118
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	7,473	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	727	32	3.13%	23	0	23	0.00%	0	23
8	360.2 Collection Sewers - Force	155,316	30	3.33%	5,172	0	5,172	0.00%	0	5,172
9	361.2 Collection Sewers - Gravity	4,861	45	2.22%	108	0	108	0.00%	0	108
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	67,960	38	2.63%	1,787	0	1,787	0.00%	0	1,787
12	364.2 Flow Measuring Devices	1,802	5	20.00%	360	0	360	0.00%	0	360
13	365.2 Flow Measuring Installation	5	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	76	18	5.56%	4	0	4	0.00%	0	4
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	17,920	32	3.13%	561	0	561	0.00%	0	561
18	370.3 Receiving Wells	609	30	3.33%	20	0	20	0.00%	0	20
19	371.3 Pumping Equipment	42,456	18	5.56%	2,361	0	2,361	0.00%	0	2,361
20	389.3 Other Plant & Misc. Equipment	156	18	5.56%	9	0	9	0.00%	0	9
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	1,116	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	40,914	32	3.13%	1,281	0	1,281	0.00%	0	1,281
24	380.4 Treatment & Disposal	223,163	18	5.56%	12,408	0	12,408	0.00%	0	12,408
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	18,197	30	3.33%	606	0	606	0.00%	0	606
27	389.4 Other Plant & Misc. Equipment	316	18	5.56%	18	0	18	0.00%	0	18
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	1,111	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	11,329	40	2.50%	283	0	283	0.00%	0	283
31	390.5 Office Furniture & Equipment	7,001	15	6.67%	467	0	467	0.00%	0	467
32	390.51 Computer Equipment	18,636	6	16.67%	3,107	0	3,107	0.00%	0	3,107
33	391.5 Transportation Equipment	10,751	6	16.67%	1,792	0	1,792	0.00%	0	1,792
34	392.5 Stores Equipment	101	18	5.56%	6	0	6	0.00%	0	6
35	393.5 Tools, Shop & Garage Equipment	3,902	16	6.25%	244	0	244	0.00%	0	244
36	394.5 Laboratory Equipment	3,539	15	6.67%	236	0	236	0.00%	0	236
37	395.5 Power Operated Equipment	4,469	12	8.33%	372	0	372	0.00%	0	372
38	396.5 Communication Equipment	2,028	10	10.00%	203	0	203	0.00%	0	203
39	397.5 Miscellaneous Equipment	912	15	6.67%	61	0	61	0.00%	0	61
40	398.5 Other Tangible Plant	1,716	10	10.00%	172	0	172	0.00%	0	172
41	**INTANGIBLE PLANT**	6,889		3.44%	237	0	237	0.00%	0	237
42	**COLLECTION PLANT**	238,220		3.13%	7,454	0	7,454	0.00%	0	7,454
43	**SYSTEM PUMPING PLANT**	61,141		4.83%	2,951	0	2,951	0.00%	0	2,951
44	**TREATMENT AND DISPOSAL PLANT**	283,707		5.04%	14,313	0	14,313	0.00%	0	14,313
45	**GENERAL PLANT**	65,495		10.60%	6,943	0	6,943	0.00%	0	6,943
46	**TOTAL DEPRECIATION EXPENSE**	655,451		4.87%	31,898	0	31,898	0.00%	0	31,898
47	**LESS: AMORTIZATION OF CIAC**				(5,193)	0	(5,193)		0	(5,193)
48	**NET DEPRECIATION EXPENSE - SEWER**				26,705	0	26,705		0	26,705

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	112	5.16%	6	0	6	0.00%	0	6
2	Line/Main Extension Fees	139,438	3.72%	5,187	0	5,187	0.00%	0	5,187
3	Contributed Lines	0	3.72%	0	0	0	0.00%	0	0
4	Contributed Property Other Than Lines	0	4.30%	0	0	0	0.00%	0	0
5	Service Installation Fees	0	2.63%	0	0	0	0.00%	0	0
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	139,550		5,193	0	5,193		0	5,193

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	1,802	360	19.98%
3	365.2 Flow Measuring Installation	5	0	0.00%
4	354.4 Structures & Improvements	40,914	1,281	3.13%
5	380.4 Treatment & Disposal	223,163	12,408	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	18,197	606	3.33%
8	389.4 Other Plant & Misc. Equipment	316	18	5.70%
9	**COMPOSITE RATE**	284,398	14,673	5.16%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	727	23	3.16%
12	360.2 Collection Sewers - Force	155,316	5,172	3.33%
13	361.2 Collection Sewers - Gravity	4,861	108	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	76	4	5.26%
16	354.3 Structures & Improvements	17,920	561	3.13%
17	370.3 Receiving Wells	609	20	3.28%
18	371.3 Pumping Equipment	42,456	2,361	5.56%
19	389.3 Other Plant & Misc. Equipment	156	9	5.77%
20	**COMPOSITE RATE**	222,121	8,258	3.72%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	67,960	1,787	2.63%
23	**COMPOSITE RATE**	67,960	1,787	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	284,398	14,673	5.16%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	222,121	8,258	3.72%
27	Service Installation Fees (Line 23)	67,960	1,787	2.63%
28	**COMPOSITE RATE**	574,479	24,718	4.30%

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	6,853	0	6,853	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	3,308	201	3,508	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	3,308	201	3,508		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	6,604	0	6,604		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,604	0	6,604		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	6,604	0	6,604		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	16,765	201	16,965		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

(1)		(2)	(3)	(4)	(5)
		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	152,288	0	152,288	B-4(S)
3	Less:				
4	O & M Expenses	111,555	4,082	115,637	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	26,705	0	26,705	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	16,765	7,054	23,818	B-15(S)
8	Pre-Tax Operating Expenses	155,024	11,136	166,160	
9	**PRE-TAX OPERATING INCOME**	(2,736)	(11,136)	(13,872)	
10	***INCOME TAX COMPUTATION:***				
11	Pre-Tax Operating Income	(2,736)	(11,136)	(13,872)	
12	Less:				
13	Interest Expense:				
14	Rate Base	274,685	(112)	274,573	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	14,531	(6)	14,525	C-3
17	Net Taxable Income (L11 - L16)	(17,267)	(11,130)	(28,397)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,661)	(4,293)	(10,954)	
20	Less:				
21	*Parent Debt Adjustment*	996	0	996	C-1(S)
22	Investment Tax Credit	141	0	141	C-7(S)
23	**TOTAL INCOME TAXES**	(7,799)	(4,293)	(12,092)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Martin / Leilani Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	0.00%	0.00%	0.00%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	304,079	0	304,079	A-6 (S)
2	Utility Land & Land Rights	2,862	0	2,862	A-6 (S)
3	Non-Used and Useful	(41,041)	0	(41,041)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(163,925)	0	(163,925)	A-10 (S)
6	CIAC	(198,121)	0	(198,121)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	104,676	0	104,676	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(1,716)	0	(1,716)	Vol. II
13	Deferred Taxes	(3,033)	0	(3,033)	C-7 (S)
14	Working Capital Allowance	9,942	0	9,942	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	13,723	0	13,723	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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		287,503
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		287,503
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,863
21	1993 Net Additions		1,863
22	12/31/93 Balance		289,366
23			
24			
25	1994 Additions		8,329
26	1994 Retirements		1,023
27	1994 Adjustments		0
28	1994 Net Additions		7,306
29	12/31/94 Balance		296,673
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(276)
32	1995 Additions		11,404
33	1995 Retirements		380
34	1995 Adjustments		0
35	1995 Net Additions		11,024
36	12/31/95 Balance		307,421
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(2,581)
39	1996 Additions		3,497
40	1996 Retirements		29
41	1996 Adjustments		0
42	1996 Net Additions		3,468
43	12/31/96 Balance		308,308

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 5:29 PM A04S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	298	0	0	0	298	0	298	298	0	298
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	2,200	0	0	0	2,200	0	2,200	2,200	0	2,200
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	139,341	0	0	0	139,341	0	139,341	139,341	0	139,341
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	11,837	0	0	0	11,837	0	11,837	11,837	0	11,837
12	364.2 Flow Measuring Devices	4,807	0	0	0	4,807	0	4,807	4,807	0	4,807
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	59,644	0	0	0	59,644	0	59,644	59,644	0	59,644
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	8	0	0	0	8	0	8	8	0	8
23	354.4 Structures & Improvements	429	0	0	0	429	0	429	429	0	429
24	360.4 Treatment & Disposal	49,068	0	0	0	49,068	0	49,068	49,068	0	49,068
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	934	0	0	0	934	0	934	934	0	934
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	654	0	0	0	654	0	654	654	0	654
30	354.5 Structures & Improvements	6,651	56	(29)	27	6,678	0	6,678	6,669	0	6,669
31	390.5 Office Furniture & Equipment	4,121	0	0	0	4,121	0	4,121	4,121	0	4,121
32	390.51 Computer Equipment	9,710	2,083	0	2,083	11,793	0	11,793	10,971	0	10,971
33	391.5 Transportation Equipment	6,160	280	0	280	6,440	0	6,440	6,329	0	6,329
34	392.5 Stores Equipment	59	0	0	0	59	0	59	59	0	59
35	393.5 Tools, Shop & Garage Equipment	2,246	84	0	84	2,330	0	2,330	2,297	0	2,297
36	394.5 Laboratory Equipment	2,043	66	0	66	2,109	0	2,109	2,083	0	2,083
37	395.5 Power Operated Equipment	2,069	928	0	928	2,997	0	2,997	2,831	0	2,831
38	396.5 Communication Equipment	1,194	0	0	0	1,194	0	1,194	1,194	0	1,194
39	397.5 Miscellaneous Equipment	537	0	0	0	537	0	537	537	0	537
40	398.5 Other Tangible Plant	1,010	0	0	0	1,010	0	1,010	1,010	0	1,010
41	**INTANGIBLE PLANT**	298	0	0	0	298	0	298	298	0	298
42	**COLLECTION PLANT**	157,985	0	0	0	157,985	0	157,985	157,985	0	157,985
43	**SYSTEM PUMPING PLANT**	59,644	0	0	0	59,644	0	59,644	59,644	0	59,644
44	**TREATMENT AND DISPOSAL PLANT**	50,459	0	0	0	50,459	0	50,459	50,459	0	50,459
45	**GENERAL PLANT**	36,455	3,497	(29)	3,468	39,923	0	39,923	38,556	0	38,556
46	**TOTAL PLANT IN SERVICE**	304,840	3,497	(29)	3,468	308,308	0	308,308	306,941	0	306,941
47	**LAND & LAND RIGHTS**	2,862	0	0	0	2,862	0	2,862	2,862	0	2,862
48	**TOTAL PIS LESS LAND**	301,978	3,497	(29)	3,468	305,446	0	305,446	304,079	0	304,079

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	0	298
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	0	2,200
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	139,341	139,341	139,341	139,341	139,341	139,341	139,341	139,341	139,341	139,341	139,341	139,341	139,341	0	139,341
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	0	11,837
12	364.2 Flow Measuring Devices	4,607	4,607	4,607	4,607	4,607	4,607	4,607	4,607	4,607	4,607	4,607	4,607	4,607	0	4,607
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	0	59,644
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
23	354.4 Structures & Improvements	429	429	429	429	429	429	429	429	429	429	429	429	429	0	429
24	380.4 Treatment & Disposal	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	49,068	0	49,068
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	934	934	934	934	934	934	934	934	934	934	934	934	934	0	934
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	654	654	654	654	654	654	654	654	654	654	654	654	654	0	654
30	354.5 Structures & Improvements	6,651	6,673	6,675	6,679	6,680	6,681	6,657	6,658	6,659	6,664	6,666	6,673	6,678	27	6,669
31	390.5 Office Furniture & Equipment	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	0	4,121
32	390.51 Computer Equipment	9,710	10,536	10,600	10,771	10,804	10,838	11,041	11,075	11,109	11,279	11,443	11,623	11,793	2,083	10,971
33	391.5 Transportation Equipment	6,160	6,271	6,279	6,302	6,307	6,311	6,339	6,343	6,348	6,371	6,393	6,417	6,440	280	6,329
34	392.5 Stores Equipment	59	59	59	59	59	59	59	59	59	59	59	59	59	0	59
35	393.5 Tools, Shop & Garage Equipment	2,246	2,280	2,282	2,289	2,290	2,292	2,300	2,301	2,303	2,310	2,316	2,324	2,330	84	2,297
36	394.5 Laboratory Equipment	2,043	2,069	2,071	2,077	2,078	2,079	2,085	2,086	2,088	2,093	2,098	2,104	2,109	66	2,083
37	395.5 Power Operated Equipment	2,069	2,437	2,486	2,542	2,557	2,572	2,662	2,677	2,692	2,766	2,841	2,921	2,997	928	2,631
38	396.5 Communication Equipment	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	0	1,194
39	397.5 Miscellaneous Equipment	537	537	537	537	537	537	537	537	537	537	537	537	537	0	537
40	398.5 Other Tangible Plant	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	0	1,010
41	**INTANGIBLE PLANT**	298	298	298	298	298	298	298	298	298	298	298	298	298	0	298
42	**COLLECTION PLANT**	157,985	157,985	157,985	157,985	157,985	157,985	157,985	157,985	157,985	157,985	157,985	157,985	157,985	0	157,985
43	**SYSTEM PUMPING PLANT**	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	59,644	0	59,644
44	**TREATMENT AND DISPOSAL PLANT**	50,459	50,459	50,459	50,459	50,459	50,459	50,459	50,459	50,459	50,459	50,459	50,459	50,459	0	50,459
45	**GENERAL PLANT**	36,455	37,842	37,949	38,235	38,292	38,349	38,660	38,717	38,774	39,060	39,336	39,637	39,923	3,468	38,556
46	**TOTAL PLANT IN SERVICE**	304,840	306,227	306,334	306,620	306,677	306,734	307,045	307,102	307,159	307,445	307,721	308,022	308,308	3,468	306,941
47	**LAND & LAND RIGHTS**	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	0	2,862
48	**TOTAL PIS LESS LAND**	301,978	303,365	303,472	303,758	303,815	303,872	304,183	304,240	304,297	304,583	304,859	305,160	305,446	3,468	304,079

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	22	2	5	1	1	(24)	1	1	5	4	5	5	27	18
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	826	64	170	34	34	202	34	34	170	165	170	170	2,093	1,281
33	391.5 Transportation Equipment	111	9	23	5	5	27	5	5	23	22	24	23	280	169
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	33	3	7	1	1	8	1	1	7	7	7	7	84	51
36	394.5 Laboratory Equipment	26	2	5	1	1	6	1	1	5	5	6	5	66	40
37	395.5 Power Operated Equipment	368	28	76	15	15	90	15	15	76	73	80	76	928	562
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	1,367	107	286	57	57	310	57	57	286	276	301	286	3,468	2,101
46	**TOTAL NET ADDITIONS**	1,367	107	286	57	57	310	57	57	286	276	301	286	3,468	2,101
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	1,367	107	286	57	57	310	57	57	286	276	301	286	3,468	2,101

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	22	2	5	1	1	5	1	1	5	4	5	5	56	34
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	826	64	170	34	34	202	34	34	170	165	179	170	2,083	1,261
33	391.5 Transportation Equipment	111	9	23	5	5	27	5	5	23	22	24	23	280	169
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	33	3	7	1	1	8	1	1	7	7	7	7	84	51
36	394.5 Laboratory Equipment	26	2	5	1	1	6	1	1	5	5	6	5	66	40
37	395.5 Power Operated Equipment	368	28	76	15	15	90	15	15	76	73	80	76	926	562
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	1,367	107	286	57	57	340	57	57	286	276	301	286	3,497	2,117
46	TOTAL GROSS ADDITIONS	1,367	107	286	57	57	340	57	57	286	276	301	286	3,497	2,117
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	1,367	107	286	57	57	340	57	57	286	276	301	286	3,497	2,117

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	29	0	0	0	0	0	0	29	16
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	29	0	0	0	0	0	0	29	16
46	**TOTAL RETIREMENTS**	0	0	0	0	0	29	0	0	0	0	0	0	29	16
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	29	0	0	0	0	0	0	29	16

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	298	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	2,200	0.00%	0
7	354.2 Structures & Improvements	0	38.38%	0
8	360.2 Collection Sewers - Force	0	38.38%	0
9	361.2 Collection Sewers - Gravity	139,341	38.38%	53,474
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	11,837	0.00%	0
12	364.2 Flow Measuring Devices	4,607	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	0	34.30%	0
18	370.3 Receiving Wells	59,644	34.30%	20,458
19	371.3 Pumping Equipment	0	34.30%	0
20	389.3 Other Plant & Misc. Equipment	0	34.30%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	8	0.00%	0
23	354.4 Structures & Improvements	429	34.30%	147
24	380.4 Treatment & Disposal	49,068	34.30%	16,837
25	381.4 Plant Sewers	0	34.30%	0
26	382.4 Outfall Sewer Lines	934	34.30%	320
27	389.4 Other Plant & Misc. Equipment	0	34.30%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	654	0.00%	0
30	354.5 Structures & Improvements	6,669	0.00%	0
31	390.5 Office Furniture & Equipment	4,121	0.00%	0
32	390.51 Computer Equipment	10,971	0.00%	0
33	391.5 Transportation Equipment	6,329	0.00%	0
34	392.5 Stores Equipment	59	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	2,297	0.00%	0
36	394.5 Laboratory Equipment	2,063	0.00%	0
37	395.5 Power Operated Equipment	2,631	0.00%	0
38	396.5 Communication Equipment	1,194	0.00%	0
39	397.5 Miscellaneous Equipment	537	0.00%	0
40	398.5 Other Tangible Plant	1,010	0.00%	0
41	**INTANGIBLE PLANT**	298	0.00%	0
42	**COLLECTION PLANT**	157,985	33.85%	53,474
43	**SYSTEM PUMPING PLANT**	59,644	34.30%	20,458
44	**TREATMENT AND DISPOSAL PLANT**	50,459	34.29%	17,304
45	**GENERAL PLANT**	38,556	0.00%	0
46	**TOTAL PLANT IN SERVICE**	306,941	29.72%	91,236
47	**LAND & LAND RIGHTS**	2,862	0.00%	0
48	**TOTAL PIS LESS LAND**	304,079	30.00%	91,236

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	91,236	0	91,236	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(50,195)	0	(50,195)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	41,041	0	41,041	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

6/14/95 5:54 PM A08S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		117,306
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		10,475
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		10,475
15	**12/31/92 Balance**		127,781
16			
17			
18	1993 Additions		10,475
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(2,312)
21	1993 Net Additions		8,163
22	**12/31/93 Balance**		135,943
23			
24			
25	1994 Additions		11,264
26	1994 Retirements		1,023
27	1994 Adjustments		0
28	1994 Net Additions		10,241
29	**12/31/94 Balance**		146,185
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(122)
32	1995 Additions		12,410
33	1995 Retirements		380
34	1995 Adjustments		0
35	1995 Net Additions		12,030
36	**12/31/95 Balance**		158,092
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(740)
39	1996 Additions		13,178
40	1996 Retirements		29
41	1996 Adjustments		0
42	1996 Net Additions		13,149
43	**12/31/96 Balance**		170,501

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	33	7	40	0	40	36	0	36
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	14,898	0	14,898	0	14,898	14,898	0	14,898
9	361.2 Collection Sewers - Gravity	66,931	3,093	70,024	0	70,024	68,477	0	68,477
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2,197	311	2,508	0	2,508	2,352	0	2,352
12	364.2 Flow Measuring Devices	3,631	921	4,552	0	4,552	4,091	0	4,091
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1,620	0	1,620	0	1,620	1,620	0	1,620
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	31,937	1,986	33,923	0	33,923	32,930	0	32,930
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	798	13	811	0	811	805	0	805
24	380.4 Treatment & Disposal	17,422	2,729	20,151	0	20,151	18,787	0	18,787
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	520	31	551	0	551	535	0	535
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,503	138	1,641	0	1,641	1,571	0	1,571
31	390.5 Office Furniture & Equipment	1,900	275	2,175	0	2,175	2,037	0	2,037
32	390.51 Computer Equipment	4,459	1,829	6,288	0	6,288	5,374	0	5,374
33	391.5 Transportation Equipment	4,550	1,055	5,605	0	5,605	5,078	0	5,078
34	392.5 Stores Equipment	20	3	23	0	23	22	0	22
35	393.5 Tools, Shop & Garage Equipment	1,162	144	1,306	0	1,306	1,234	0	1,234
36	394.5 Laboratory Equipment	302	139	441	0	441	372	0	372
37	395.5 Power Operated Equipment	2,112	219	2,331	0	2,331	2,221	0	2,221
38	396.5 Communication Equipment	558	119	677	0	677	618	0	618
39	397.5 Miscellaneous Equipment	135	36	171	0	171	153	0	153
40	398.5 Other Tangible Plant	664	101	765	0	765	714	0	714
41	**INTANGIBLE PLANT**	33	7	40	0	40	36	0	36
42	**COLLECTION PLANT**	89,277	4,325	93,602	0	93,602	91,438	0	91,438
43	**SYSTEM PUMPING PLANT**	31,937	1,986	33,923	0	33,923	32,930	0	32,930
44	**TREATMENT AND DISPOSAL PLANT**	18,740	2,773	21,513	0	21,513	20,127	0	20,127
45	**GENERAL PLANT**	17,365	4,058	21,423	0	21,423	19,394	0	19,394
46	**TOTAL SEWER ACCUM. DEPR.**	157,352	13,149	170,501	0	170,501	163,925	0	163,925

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	33	34	35	36	37	38	34	35	36	37	38	39	40	7	36
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	14,898	14,898	14,898	14,898	14,898	14,898	14,898	14,898	14,898	14,898	14,898	14,898	14,898	0	14,898
9	361.2 Collection Sewers - Gravity	66,931	67,189	67,447	67,705	67,963	68,221	68,476	68,734	68,992	69,250	69,508	69,766	70,024	3,093	68,477
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2,197	2,223	2,249	2,275	2,301	2,327	2,352	2,378	2,404	2,430	2,456	2,482	2,508	311	2,352
12	364.2 Flow Measuring Devices	3,631	3,706	3,785	3,862	3,939	4,016	4,090	4,167	4,244	4,321	4,398	4,475	4,552	921	4,091
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	0	1,620
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	31,937	32,103	32,269	32,435	32,601	32,767	32,927	33,093	33,259	33,425	33,591	33,757	33,923	1,986	32,930
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	798	799	800	801	802	803	805	806	807	808	809	810	811	13	805
24	380.4 Treatment & Disposal	17,422	17,649	17,876	18,103	18,330	18,557	18,789	19,016	19,243	19,470	19,697	19,924	20,151	2,729	18,787
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	520	523	526	529	532	535	533	536	539	542	545	548	551	31	535
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,503	1,517	1,531	1,545	1,559	1,573	1,557	1,571	1,585	1,599	1,613	1,627	1,641	138	1,571
31	390.5 Office Furniture & Equipment	1,900	1,923	1,946	1,969	1,992	2,015	2,037	2,060	2,083	2,106	2,129	2,152	2,175	275	2,037
32	390.51 Computer Equipment	4,459	4,611	4,763	4,915	5,067	5,219	5,376	5,528	5,680	5,832	5,984	6,136	6,288	1,829	5,374
33	391.5 Transportation Equipment	4,550	4,638	4,726	4,814	4,902	4,990	5,077	5,165	5,253	5,341	5,429	5,517	5,605	1,055	5,078
34	392.5 Stores Equipment	20	20	20	20	20	20	23	23	23	23	23	23	23	3	22
35	393.5 Tools, Shop & Garage Equipment	1,162	1,174	1,186	1,198	1,210	1,222	1,234	1,246	1,258	1,270	1,282	1,294	1,306	144	1,234
36	394.5 Laboratory Equipment	302	314	326	338	350	362	369	381	393	405	417	429	441	139	372
37	395.5 Power Operated Equipment	2,112	2,130	2,148	2,166	2,184	2,202	2,223	2,241	2,259	2,277	2,295	2,313	2,331	219	2,221
38	396.5 Communication Equipment	558	568	578	588	598	608	617	627	637	647	657	667	677	119	618
39	397.5 Miscellaneous Equipment	135	138	141	144	147	150	153	156	159	162	165	168	171	36	153
40	398.5 Other Tangible Plant	664	672	680	688	696	704	717	725	733	741	749	757	765	101	714
41	INTANGIBLE PLANT	33	34	35	36	37	38	34	35	36	37	38	39	40	7	36
42	COLLECTION PLANT	89,277	89,636	89,999	90,360	90,721	91,082	91,436	91,797	92,158	92,519	92,880	93,241	93,602	4,325	91,438
43	SYSTEM PUMPING PLANT	31,937	32,103	32,269	32,435	32,601	32,767	32,927	33,093	33,259	33,425	33,591	33,757	33,923	1,986	32,930
44	TREATMENT AND DISPOSAL PLANT	18,740	18,971	19,202	19,433	19,664	19,895	20,127	20,358	20,589	20,820	21,051	21,282	21,513	2,773	20,127
45	GENERAL PLANT	17,365	17,705	18,045	18,385	18,725	19,065	19,383	19,723	20,063	20,403	20,743	21,083	21,423	4,058	19,394
46	TOTAL SEWER ACCUM. DEPR.	157,352	158,451	159,550	160,649	161,748	162,847	163,907	165,006	166,105	167,204	168,303	169,402	170,501	13,149	163,925

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	258	258	258	258	258	255	258	258	258	258	258	258	3,093	1,546
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	26	26	26	26	26	25	26	26	26	26	26	26	311	155
12	364.2 Flow Measuring Devices	77	77	77	77	77	74	77	77	77	77	77	77	921	460
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	166	166	166	166	166	160	166	166	166	166	166	166	1,986	993
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1	1	1	1	1	2	1	1	1	1	1	1	13	7
24	380.4 Treatment & Disposal	227	227	227	227	227	232	227	227	227	227	227	227	2,729	1,365
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	14	14	14	14	14	(16)	14	14	14	14	14	14	136	68
31	390.5 Office Furniture & Equipment	23	23	23	23	23	22	23	23	23	23	23	23	275	137
32	390.51 Computer Equipment	152	152	152	152	152	157	152	152	152	152	152	152	1,829	915
33	391.5 Transportation Equipment	88	88	88	88	88	87	88	88	88	88	88	88	1,055	527
34	392.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
35	393.5 Tools, Shop & Garage Equipment	12	12	12	12	12	12	12	12	12	12	12	12	144	72
36	394.5 Laboratory Equipment	12	12	12	12	12	7	12	12	12	12	12	12	139	69
37	395.5 Power Operated Equipment	18	18	18	18	18	21	18	18	18	18	18	18	219	110
38	396.5 Communication Equipment	10	10	10	10	10	9	10	10	10	10	10	10	119	59
39	397.5 Miscellaneous Equipment	3	3	3	3	3	3	3	3	3	3	3	3	36	18
40	398.5 Other Tangible Plant	8	8	8	8	8	13	8	8	8	8	8	8	101	51
41	**INTANGIBLE PLANT**	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
42	**COLLECTION PLANT**	361	361	361	361	361	354	361	361	361	361	361	361	4,325	2,161
43	**SYSTEM PUMPING PLANT**	166	166	166	166	166	160	166	166	166	166	166	166	1,986	993
44	**TREATMENT AND DISPOSAL PLANT**	231	231	231	231	231	232	231	231	231	231	231	231	2,773	1,387
45	**GENERAL PLANT**	340	340	340	340	340	318	340	340	340	340	340	340	4,058	2,028
46	**TOTAL NET ADDITIONS**	1,099	1,099	1,099	1,099	1,099	1,060	1,099	1,099	1,099	1,099	1,099	1,099	13,149	6,572

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	258	258	258	258	258	255	258	258	258	258	258	258	3,093	1,546
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	26	26	26	26	26	25	26	26	26	26	26	26	311	155
12	364.2 Flow Measuring Devices	77	77	77	77	77	74	77	77	77	77	77	77	921	460
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	166	166	166	166	166	160	166	166	166	166	166	166	1,986	993
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1	1	1	1	1	2	1	1	1	1	1	1	13	7
24	380.4 Treatment & Disposal	227	227	227	227	227	232	227	227	227	227	227	227	2,729	1,365
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	14	14	14	14	14	13	14	14	14	14	14	14	167	83
31	390.5 Office Furniture & Equipment	23	23	23	23	23	22	23	23	23	23	23	23	275	137
32	390.51 Computer Equipment	152	152	152	152	152	157	152	152	152	152	152	152	1,829	915
33	391.5 Transportation Equipment	88	88	88	88	88	87	88	88	88	88	88	88	1,055	527
34	392.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
35	393.5 Tools, Shop & Garage Equipment	12	12	12	12	12	12	12	12	12	12	12	12	144	72
36	394.5 Laboratory Equipment	12	12	12	12	12	7	12	12	12	12	12	12	139	69
37	395.5 Power Operated Equipment	18	18	18	18	18	21	18	18	18	18	18	18	219	110
38	396.5 Communication Equipment	10	10	10	10	10	9	10	10	10	10	10	10	119	59
39	397.5 Miscellaneous Equipment	3	3	3	3	3	3	3	3	3	3	3	3	36	18
40	398.5 Other Tangible Plant	8	8	8	8	8	13	8	8	8	8	8	8	101	51
41	INTANGIBLE PLANT	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
42	COLLECTION PLANT	361	361	361	361	361	354	361	361	361	361	361	361	4,325	2,161
43	SYSTEM PUMPING PLANT	166	166	166	166	166	160	166	166	166	166	166	166	1,986	993
44	TREATMENT AND DISPOSAL PLANT	231	231	231	231	231	232	231	231	231	231	231	231	2,773	1,387
45	GENERAL PLANT	340	340	340	340	340	347	340	340	340	340	340	340	4,087	2,043
46	TOTAL GROSS ADDITIONS	1,099	1,099	1,099	1,099	1,099	1,089	1,099	1,099	1,099	1,099	1,099	1,099	13,178	6,587

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the last year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	29	0	0	0	0	0	0	29	16
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	29	0	0	0	0	0	0	29	16
46	TOTAL RETIREMENTS	0	0	0	0	0	29	0	0	0	0	0	0	29	16

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	36	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	38.38%	0
8	360.2 Collection Sewers - Force	14,898	38.38%	5,717
9	361.2 Collection Sewers - Gravity	68,477	38.38%	26,279
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	2,352	0.00%	0
12	364.2 Flow Measuring Devices	4,091	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	1,620	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	0	34.30%	0
18	370.3 Receiving Wells	32,930	34.30%	11,295
19	371.3 Pumping Equipment	0	34.30%	0
20	389.3 Other Plant & Misc. Equipment	0	34.30%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	805	34.30%	276
24	380.4 Treatment & Disposal	18,787	34.30%	6,444
25	381.4 Plant Sewers	0	34.30%	0
26	382.4 Outfall Sewer Lines	535	34.30%	184
27	389.4 Other Plant & Misc. Equipment	0	34.30%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	1,571	0.00%	0
31	390.5 Office Furniture & Equipment	2,037	0.00%	0
32	390.51 Computer Equipment	5,374	0.00%	0
33	391.5 Transportation Equipment	5,078	0.00%	0
34	392.5 Stores Equipment	22	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,234	0.00%	0
36	394.5 Laboratory Equipment	372	0.00%	0
37	395.5 Power Operated Equipment	2,221	0.00%	0
38	396.5 Communication Equipment	618	0.00%	0
39	397.5 Miscellaneous Equipment	153	0.00%	0
40	398.5 Other Tangible Plant	714	0.00%	0
41	**INTANGIBLE PLANT**	36	0.00%	0
42	**COLLECTION PLANT**	91,438	34.99%	31,996
43	**SYSTEM PUMPING PLANT**	32,930	34.30%	11,295
44	**TREATMENT AND DISPOSAL PLANT**	20,127	34.30%	6,904
45	**GENERAL PLANT**	19,394	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	163,925	30.62%	50,195

6/14/95 6:58 PM A10S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**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**		196,681
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		160
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		160
15	**12/31/92 Balance**		196,841
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		0
22	**12/31/93 Balance**		196,841
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		196,841
30			
31			
32	1995 Additions		960
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		960
36	**12/31/95 Balance**		197,801
37			
38			
39	1996 Additions		640
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		640
43	**12/31/96 Balance**		198,441

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 6:59 PM A11S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	480	320	800	0	800	640	0	640	0.00%	0
2	Line/Main Extensions	196,841	0	196,841	0	196,841	196,841	0	196,841	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	33.85%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	34.30%	0
5	Service Installation Fees	480	320	800	0	800	640	0	640	0.00%	0
6	**TOTAL SEWER CIAC**	197,801	640	198,441	0	198,441	198,121	0	198,121	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 8
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending 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) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	480	480	480	480	480	480	640	800	800	800	800	800	800	320	640
2	Line/Main Extensions	196,841	196,841	196,841	196,841	196,841	196,841	196,841	196,841	196,841	196,841	196,841	196,841	196,841	0	196,841
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	480	480	480	480	480	480	640	800	800	800	800	800	800	320	640
6	**TOTAL SEWER CIAC**	197,801	197,801	197,801	197,801	197,801	197,801	198,121	198,441	198,441	198,441	198,441	198,441	198,441	640	198,121

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	160	160	0	0	0	0	0	320	160
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	160	160	0	0	0	0	0	320	160
6	TOTAL	0	0	0	0	0	320	320	0	0	0	0	0	640	320

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	160	160	0	0	0	0	0	320	160
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	160	160	0	0	0	0	0	320	160
6	TOTAL	0	0	0	0	0	320	320	0	0	0	0	0	640	320

340

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Retirements	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
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**	82,041
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	5,017
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	5,017
15	**12/31/92 Balance**	87,058
16		
17		
18	1993 Additions	5,019
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	5,019
22	**12/31/93 Balance**	92,077
23		
24		
25	1994 Additions	5,019
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	5,019
29	**12/31/94 Balance**	97,096
30		
31		
32	1995 Additions	5,040
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	5,040
36	**12/31/95 Balance**	102,136
37		
38		
39	1996 Additions	5,079
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	5,079
43	**12/31/96 Balance**	107,215

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	15	43	58	0	58	36	0	36	0.00%	0
2	Line/Main Extensions	102,115	5,019	107,134	0	107,134	104,625	0	104,625	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	34.99%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	34.30%	0
5	Service Installation Fees	6	17	23	0	23	15	0	15	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	102,136	5,079	107,215	0	107,215	104,676	0	104,676	0.00%	0

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	15	19	23	27	31	35	34	38	42	46	50	54	58	43	36
2	Line/Main Extensions	102,115	102,533	102,951	103,369	103,787	104,205	104,626	105,044	105,462	105,880	106,298	106,716	107,134	5,019	104,625
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	6	7	8	9	10	11	17	18	19	20	21	22	23	17	15
6	TOTAL	102,136	102,559	102,982	103,405	103,828	104,251	104,677	105,100	105,523	105,946	106,369	106,792	107,215	5,079	104,676

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Net Additions	Average Net Add. 1996
1	Plant Capacity Fees	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
2	Line/Main Extensions	418	418	418	418	418	421	418	418	418	418	418	418	5,019	2,510
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	1	1	1	1	1	6	1	1	1	1	1	1	17	9
6	TOTAL	423	423	423	423	423	426	423	423	423	423	423	423	5,079	2,540

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
2	Line/Main Extensions	418	418	418	418	418	421	418	418	418	418	418	418	5,019	2,510
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	1	1	1	1	1	6	1	1	1	1	1	1	17	9
6	TOTAL	423	423	423	423	423	426	423	423	423	423	423	423	5,079	2,540

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -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					

6/14/95 7:19 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) 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%

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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%
Woodsmi	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

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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	34.29%
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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,813,813	4,474,106	4,368,916	4,394,886	4,516,263	4,551,886	4,561,516	4,485,728	4,396,985	4,548,529	4,458,954	4,636,658	4,616,754	4,483,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(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	435,508	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	2,087,177	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	634,785	595,786	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,848	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	836,873	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	38,708	251,470	484,874	677,409	889,793	1,102,911	44,977	257,739	470,501	983,405	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	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,886,414	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	10,175,894	9,832,817	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	7,801,358	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	335,186,496	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	375,355,899	377,280,346	382,358,286	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	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,524,225	366,904,466	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,745	389,500,988	391,168,584	378,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,496)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,136,744)	(102,227,714)	(103,308,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,940)	(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	255,611,260	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	1,368,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,166,180	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	307,807	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,813,685	2,813,685	2,813,685	2,813,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,858,940	6,114,057	4,507,885	3,965,881
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,825,131	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	4,394,686	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,396
34	Other Accounts Receivable	361,585	361,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(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	(1,389)	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	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	9,384,598	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	322,998	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	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949	2,358,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,861	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	3,866,166	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	31,362,263	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	326,861,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	339,207,923

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	10,081,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	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	(936,282)	(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	3,900,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,860	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,894	1,843,027	427,232	(267,470)	307,861	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	1,897,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	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	112,987,823	113,244,202	113,502,256	113,763,601	114,039,959	114,310,667	114,573,999	114,832,343	115,088,922	115,344,183	115,597,345	113,225,480
35	Accumulated Amortization	(26,582,016)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,838,581	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	326,661,759	325,798,359	324,989,225	326,664,580	329,081,472	341,101,967	340,821,505	336,725,585	341,050,418	342,857,890	341,347,177	343,469,922	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0		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 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 - %	29.72%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	30.62%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/96 Balance	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	**Average Rate Base Balance 12/31/96**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	59,551	0	59,551	20,829	80,380	34.98%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	59,551	0	59,551	20,829	80,380		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	51,313	2,090	53,402	0	53,402		B-6(S)
7	Depreciation net of CIAC Amort	5,280	0	5,280	0	5,280		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	5,632	(398)	5,233	937 (A)	6,170		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(1,847)	(1,686)	(3,533)	7,673 (B)	4,140		B-17(S),B-2(S)3/3
11	Total Operating Expenses	60,378	5	60,383	8,610	68,993		
12	**NET OPERATING INCOME**	(827)	(5)	(832)	12,219	11,387		
13	**RATE BASE**	13,723	0	13,723		13,723		A-2(S)
14	**RATE OF RETURN**	(6.02%)		(6.06%)		82.98%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 Sewer Sales	59,551	0	59,551	3,832	63,383	6.44%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	59,551	0	59,551	3,832	63,383		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	51,313	2,090	53,402	0	53,402		B-6(S)
7 Depreciation net of CIAC Amort	5,280	0	5,280	0	5,280		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S), A-21(S)
9 Taxes Other than Income	5,632	(398)	5,233	172 (A)	5,405		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(1,847)	(1,686)	(3,533)	1,412 (B)	(2,121)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	60,378	5	60,383	1,584	61,967		
12 **NET OPERATING INCOME**	(827)	(5)	(832)	2,248	1,417		
13 **RATE BASE**	13,723	0	13,723		13,723		A-2(S)
14 **RATE OF RETURN**	(6.02%)		(6.06%)		10.32%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	193.54%	D-1(S)	
3	Rate of Return (%)	10.32%	82.98%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	13,723	13,723	A-2(S)	
6	Required Income (L3 x L5)	1,416	11,387		
7	Adjusted Income Under Present Rates	(832)	(832)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,248	12,219		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	3,660	19,892		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	3,832	20,829		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,660	19,892		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,412	7,673		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	172	937		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,248	12,219		B-2(S)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	649	
9			
10	2. Conservation Program Expenses	453	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	196	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	791	
17			
18	6.	0	
19			
20	7.	0	
21			
22		2,090	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	89	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(487)	
43			
44		(398)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,686)	
47			
48	2.	0	
49			
50		(1,686)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		5	
53			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	56,253	0	56,253
9	522.2 Measured - Commercial	3,298	0	3,298
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	59,551	0	59,551
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	59,551	0	59,551
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	59,551	0	59,551

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	Account No. and Name	(1)	(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	701	Salaries & Wages - Employees	16,602	1,107	17,709	8,052	384	8,436	2,359	244	2,603	6,191	480	6,671
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	4,149	79	4,228	2,012	0	2,012	589	33	622	1,547	46	1,593
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	2,814	0	2,814	2,814	0	2,814	0	0	0	0	0	0
6	715	Purchased Power	2,412	14	2,426	2,300	0	2,300	8	0	8	104	14	118
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	1,397	0	1,397	1,397	0	1,397	0	0	0	0	0	0
9	720	Materials & Supplies	4,769	74	4,843	4,360	0	4,360	125	13	138	284	61	345
10	731	Contractual Services - Eng.	47	0	47	0	0	0	0	0	0	47	0	47
11	732	Contractual Services - Acct.	252	0	252	0	0	0	0	0	0	252	0	252
12	733	Contractual Services - Legal	152	0	152	0	0	0	0	0	0	152	0	152
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	7,686	366	8,052	7,294	183	7,477	0	0	0	392	183	575
15	741	Rental of Real Building/Real Property	225	35	261	0	0	0	0	0	0	225	35	261
16	742	Rental of Equipment	10	6	16	0	0	0	0	0	0	10	6	16
17	750	Transportation Expense	4,792	17	4,809	4,593	0	4,593	89	11	100	110	5	116
18	756	Insurance - Vehicle	173	0	173	0	0	0	0	0	0	173	0	173
19	757	Insurance - General Liability	355	74	429	0	0	0	0	0	0	355	74	429
20	758	Insurance - Workman's Comp	284	4	287	138	0	138	40	2	43	106	1	107
21	759	Insurance - Other	35	0	35	0	0	0	0	0	0	35	0	35
22	760	Advertising Expense	38	35	73	0	0	0	0	0	0	38	35	73
23	766	Reg. Comm. Exp. - Rate Case Amort.	1,044	0	1,044	0	0	0	0	0	0	1,044	0	1,044
24	767	Reg. Comm. Exp. - Other	84	0	84	0	0	0	0	0	0	84	0	84
25	770	Bad Debt Expense	309	33	342	0	0	0	309	33	342	0	0	0
26	775	Miscellaneous Expenses	3,683	246	3,929	1,159	0	1,159	774	45	819	1,749	201	1,951
27	TOTAL SEWER O & M EXPENSES		51,313	2,090	53,402	34,120	567	34,686	4,293	381	4,675	12,900	1,141	14,041

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	1,402	1,259	1,453	1,385	1,393	1,364	1,414	1,390	1,388	1,408	1,368	1,397	16,602	1,107	17,709
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	350	315	363	346	348	341	353	347	342	352	342	349	4,148	79	4,226
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	703	0	0	703	0	0	703	0	0	703	0	0	2,814	0	2,814
6	715.1-.8 Purchased Power	208	200	201	201	200	200	200	200	200	200	200	200	2,412	14	2,426
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	116	116	116	116	116	116	116	116	116	116	116	116	1,397	0	1,397
9	720.1-.8 Materials & Supplies	331	317	553	320	320	549	321	549	320	550	320	320	4,769	74	4,843
10	731.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	47	0	47
11	732.1-.8 Contractual Services - Acct.	21	20	22	22	21	21	21	21	21	21	21	21	252	0	252
12	733.1-.8 Contractual Services - Legal	12	12	13	13	13	13	13	13	13	13	12	13	152	0	152
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	649	637	644	640	639	639	641	639	639	640	639	640	7,686	366	8,052
15	741.1-.8 Rental of Real Building/Real Property	19	18	19	19	19	19	19	19	19	19	18	19	225	35	261
16	742.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	10	6	16
17	750.1-.8 Transportation Expense	403	396	400	399	399	399	399	399	399	399	399	399	4,792	17	4,809
18	756.1-.8 Insurance - Vehicle	14	14	15	15	15	14	15	15	14	15	14	14	173	0	173
19	757.1-.8 Insurance - General Liability	29	28	30	30	30	30	30	30	29	30	29	29	355	74	429
20	758.1-.8 Insurance - Workman's Comp (2)	24	22	25	24	24	23	24	24	23	24	23	24	284	4	287
21	759.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
22	760.1-.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	38	35	73
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	86	82	89	89	88	87	88	86	87	88	85	87	1,044	0	1,044
24	767.1-.8 Reg. Comm. Exp. - Other	7	7	7	7	7	7	7	7	7	7	7	7	84	0	84
25	770.1-.8 Bad Debt Expense	26	24	26	26	26	26	26	26	25	26	25	26	309	33	342
26	775.1-.8 Miscellaneous Expenses	319	290	325	306	304	301	312	303	303	309	303	306	3,683	246	3,929
27	TOTAL SEWER O & M EXPENSES	4,732	3,768	4,313	4,674	3,974	4,159	4,713	4,197	3,935	4,935	3,933	3,979	51,313	2,090	53,402

Notes:
(1) Employee Pensions & Benefits 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 8:29 AM B0652.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	696	591	723	656	674	653	693	670	660	662	667	685	8,052	384	8,436
2	703.1-.6 *Salaries & Wages - Officers, Etc.*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	174	148	181	164	168	163	173	168	165	170	167	171	2,012	0	2,012
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	703	0	0	703	0	0	703	0	0	703	0	0	2,814	0	2,814
6	715.1-.6 Purchased Power	199	191	191	191	191	191	191	191	191	191	191	191	2,300	0	2,300
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	116	116	116	116	116	116	116	116	116	116	116	116	1,397	0	1,397
9	720.1-.6 Materials & Supplies	297	286	518	286	285	515	287	514	286	515	286	286	4,360	0	4,360
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	617	606	611	606	606	606	606	606	607	607	607	607	7,294	183	7,477
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	386	382	383	382	382	382	383	382	382	382	383	383	4,593	0	4,593
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	12	10	12	11	12	11	12	11	11	12	11	12	138	0	138
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	110	93	109	93	92	92	99	91	94	95	96	96	1,159	0	1,159
27	***TOTAL SEWER DIRECT O & M EXPENSES***	3,314	2,423	2,844	3,211	2,527	2,730	3,264	2,750	2,512	3,474	2,524	2,546	34,120	567	34,686

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmen's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	197	180	200	198	199	196	201	199	194	202	195	199	2,359	244	2,603
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	49	45	50	49	50	49	50	50	49	50	49	50	589	33	622
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	10	10	11	11	11	10	11	11	10	11	10	11	125	13	138
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	7	7	8	7	7	7	8	7	7	8	7	7	89	11	100
18	758.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	40	2	43
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	26	24	26	26	26	26	26	26	25	26	25	26	309	33	342
26	775.7	Miscellaneous Expenses	65	59	65	65	65	64	66	65	64	66	64	65	774	45	819
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	359	327	363	360	361	357	367	363	353	367	354	362	4,293	381	4,675

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 5 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	509	488	530	529	521	515	520	520	514	525	506	514	6,191	480	6,671
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits (1)	127	122	133	132	130	129	130	130	128	131	126	128	1,547	46	1,593
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	9	8	9	9	9	9	9	9	9	9	9	9	104	14	118
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	23	22	24	24	24	24	24	24	24	24	23	24	284	61	345
10	731.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	47	0	47
11	732.8 Contractual Services - Acct.	21	20	22	22	21	21	21	21	21	21	21	21	252	0	252
12	733.8 Contractual Services - Legal	12	12	13	13	13	13	13	13	13	13	12	13	152	0	152
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	32	31	34	33	33	33	33	33	33	33	32	33	392	183	575
15	741.8 Rental of Real Building/Real Property	19	18	19	19	19	19	19	19	19	19	18	19	225	35	261
16	742.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	10	6	16
17	750.8 Transportation Expense	9	9	9	9	9	9	9	9	9	9	9	9	110	5	116
18	756.8 Insurance - Vehicle	14	14	15	15	15	14	15	15	14	15	14	14	173	0	173
19	757.8 Insurance - General Liability	29	28	30	30	30	30	30	30	29	30	29	29	355	74	429
20	758.8 Insurance - Workman's Comp (2)	9	8	9	9	9	9	9	9	9	9	9	9	106	1	107
21	759.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
22	760.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	38	35	73
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	86	82	89	89	86	87	[redacted]	88	87	86	85	87	1,044	0	1,044
24	767.8 Reg. Comm. Exp. - Other	7	7	7	7	7	7	7	7	7	7	7	7	84	0	84
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	144	138	150	149	147	145	147	147	145	148	143	145	1,749	201	1,951
27	TOTAL SEWER ALLOCATED A & G EXPENSES	1,060	1,017	1,105	1,103	1,066	1,073	1,083	1,084	1,070	1,094	1,055	1,071	12,900	1,141	14,041

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	16,519	970	(887)	16,602	0	208	106	0	0	791	1,107	17,709
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	4,102	47	0	4,149	0	52	27	0	0	0	79	4,228
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	2,760	54	0	2,814	0	0	0	0	0	0	0	2,814
6	715.1-.8	Purchased Power	2,423	0	(12)	2,412	0	14	0	0	0	0	14	2,426
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	1,370	27	0	1,397	0	0	0	0	0	0	0	1,397
9	720.1-.8	Materials & Supplies	4,720	92	(42)	4,769	0	25	35	13	0	0	74	4,843
10	731.1-.8	Contractual Services - Eng.	51	1	(5)	47	0	0	0	0	0	0	0	47
11	732.1-.8	Contractual Services - Acct.	273	5	(26)	252	0	0	0	0	0	0	0	252
12	733.1-.8	Contractual Services - Legal	164	3	(16)	152	0	0	0	0	0	0	0	152
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	7,579	146	(41)	7,686	0	65	118	183	0	0	366	8,052
15	741.1-.8	Rental of Real Building/Real Property	244	5	(23)	225	0	35	0	0	0	0	35	261
16	742.1-.8	Rental of Equipment	11	0	(1)	10	0	5	1	0	0	0	6	16
17	750.1-.8	Transportation Expense	4,721	92	(21)	4,792	0	17	0	0	0	0	17	4,809
18	756.1-.8	Insurance - Vehicle	187	4	(18)	173	0	0	0	0	0	0	0	173
19	757.1-.8	Insurance - General Liability	385	8	(37)	355	0	74	0	0	0	0	74	429
20	758.1-.8	Insurance - Workman's Comp (2)	296	(12)	0	284	0	4	0	0	0	0	4	287
21	759.1-.8	Insurance - Other	38	1	(4)	35	0	0	0	0	0	0	0	35
22	760.1-.8	Advertising Expense	42	1	(4)	38	0	0	35	0	0	0	35	73
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	691	0	353	1,044	0	0	0	0	0	0	0	1,044
24	767.1-.8	Reg. Comm. Exp. - Other	93	0	(10)	84	0	0	0	0	0	0	0	84
25	770.1-.8	Bad Debt Expense	334	7	(32)	309	0	33	0	0	0	0	33	342
26	775.1-.8	Miscellaneous Expenses	3,869	75	(262)	3,683	0	116	130	0	0	0	246	3,929
27		TOTAL SEWER O & M EXPENSES	50,873	1,526	(1,086)	51,313	0	649	453	196	0	791	2,090	53,402

Notes:
(1) Employee Pensions & Benefits 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 -2.688% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	7,606	446	0	8,052	0	0	0	0	0	384	384	8,436
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	1,889	123	0	2,012	0	0	0	0	0	0	0	2,012
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	2,760	54	0	2,814	0	0	0	0	0	0	0	2,814
6	715.1-.6 Purchased Power	2,300	0	0	2,300	0	0	0	0	0	0	0	2,300
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	1,370	27	0	1,397	0	0	0	0	0	0	0	1,397
9	720.1-.6 Materials & Supplies	4,277	83	(0)	4,360	0	0	0	0	0	0	0	4,360
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	7,155	140	0	7,294	0	0	0	183	0	0	183	7,477
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	4,506	88	0	4,593	0	0	0	0	0	0	0	4,593
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	136	2	0	138	0	0	0	0	0	0	0	138
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	1,137	22	0	1,159	0	0	0	0	0	0	0	1,159
27	TOTAL SEWER DIRECT O & M EXPENSES	33,135	985	0	34,120	0	0	0	183	0	384	567	34,686

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	2,459	144	(245)	2,359	0	132	0	0	0	112	244	2,603
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	611	(21)	0	589	0	33	0	0	0	0	33	622
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	9	0	(1)	8	0	0	0	0	0	0	0	8
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	136	3	(13)	125	0	13	0	0	0	0	13	138
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	96	2	(9)	89	0	11	0	0	0	0	11	100
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	44	(4)	0	40	0	2	0	0	0	0	2	43
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	334	7	(32)	309	0	33	0	0	0	0	33	342
26	775.7	Miscellaneous Expenses	838	16	(80)	774	0	45	0	0	0	0	45	819
27	**TOTAL SEWER O & M EXPENSES**		4,526	147	(380)	4,293	0	269	0	0	0	112	381	4,675

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 0f 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	6,454	379	(642)	6,191	0	77	108	0	0	295	480	6,671
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	1,603	(56)	0	1,547	0	19	27	0	0	0	46	1,583
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	115	0	(11)	104	0	14	0	0	0	0	14	118
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	307	6	(29)	284	0	12	35	13	0	0	61	345
10	731.8	Contractual Services - Eng.	51	1	(5)	47	0	0	0	0	0	0	0	47
11	732.8	Contractual Services - Acct.	273	5	(26)	252	0	0	0	0	0	0	0	252
12	733.8	Contractual Services - Legal	164	3	(16)	152	0	0	0	0	0	0	0	152
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	424	8	(41)	392	0	65	118	0	0	0	183	575
15	741.8	Rental of Real Building/Real Property	244	5	(23)	225	0	35	0	0	0	0	35	261
16	742.8	Rental of Equipment	11	0	(1)	10	0	5	1	0	0	0	6	16
17	750.8	Transportation Expense	119	2	(11)	110	0	5	0	0	0	0	5	116
18	756.8	Insurance - Vehicle	187	4	(18)	173	0	0	0	0	0	0	0	173
19	757.8	Insurance - General Liability	385	8	(37)	355	0	74	0	0	0	0	74	429
20	758.8	Insurance - Workman's Comp (2)	115	(10)	0	106	0	1	0	0	0	0	1	107
21	759.8	Insurance - Other	36	1	(4)	35	0	0	0	0	0	0	0	35
22	760.8	Advertising Expense	42	1	(4)	38	0	0	35	0	0	0	35	73
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	691	0	353	1,044	0	0	0	0	0	0	0	1,044
24	767.8	Reg. Comm. Exp. - Other	93	0	(10)	84	0	0	0	0	0	0	0	84
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	1,894	37	(181)	1,749	0	72	130	0	0	0	201	1,851
27		TOTAL SEWER O & M EXPENSES	13,212	394	(706)	12,900	0	380	453	13	0	295	1,141	14,041

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	16,519	17,709	1,190	7.20%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	4,102	4,228	125	3.06%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	2,760	2,814	54	1.95%
6	715.1-.8	Purchased Power	2,423	2,426	2	0.10%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	1,370	1,397	27	1.95%
9	720.1-.8	Materials & Supplies	4,720	4,843	123	2.61%
10	731.1-.8	Contractual Services - Eng.	51	47	(4)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	273	252	(21)	(7.63%)
12	733.1-.8	Contractual Services - Legal	164	152	(13)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	7,579	8,052	473	6.24%
15	741.1-.8	Rental of Real Building/Real Property	244	261	17	6.84%
16	742.1-.8	Rental of Equipment	11	16	5	47.33%
17	750.1-.8	Transportation Expense	4,721	4,809	88	1.85%
18	756.1-.8	Insurance - Vehicle	187	173	(14)	(7.63%)
19	757.1-.8	Insurance - General Liability	385	429	44	11.54%
20	758.1-.8	Insurance - Workman's Comp	295	287	(8)	(2.71%)
21	759.1-.8	Insurance - Other	38	35	(3)	(7.63%)
22	760.1-.8	Advertising Expense	42	73	32	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	691	1,044	353	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	93	84	(9)	(9.54%)
25	770.1-.8	Bad Debt Expense	334	342	8	2.35%
26	775.1-.8	Miscellaneous Expenses	3,869	3,929	60	1.55%
27	TOTAL SEWER O & M EXPENSES		50,873	53,402	2,529	4.97%
28	TOTAL (LESS ACCTS 766 & 767)		50,090	52,275	2,185	4.36%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	7,606	8,436	830	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	1,889	2,012	123	6.52%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	2,760	2,814	54	1.95%
6	715.1-.6	Purchased Power	2,300	2,300	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	1,370	1,397	27	1.95%
9	720.1-.6	Materials & Supplies	4,277	4,360	83	1.95%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	7,155	7,477	322	4.50%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	4,506	4,593	87	1.94%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	136	138	2	1.24%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	1,137	1,159	22	1.96%
27		TOTAL SEWER O & M EXPENSES	33,136	34,686	1,550	4.68%
28		TOTAL (LESS ACCTS 766 & 767)	33,136	34,686	1,550	4.68%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	2,459	2,603	144	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	611	622	12	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	9	8	(1)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	136	138	3	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	96	100	4	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	44	43	(1)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	334	342	8	2.35%
26	775.1-.7	Miscellaneous Expenses	838	819	(19)	(2.30%)
27		TOTAL SEWER O & M EXPENSES	4,526	4,675	148	3.28%
28		TOTAL (LESS ACCTS 766 & 767)	4,526	4,675	148	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	6,454	6,671	216	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	1,603	1,593	(10)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	115	118	3	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	307	345	37	12.19%
10	731.1-.8	Contractual Services - Eng.	51	47	(4)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	273	252	(21)	(7.63%)
12	733.1-.8	Contractual Services - Legal	164	152	(13)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	424	575	150	35.44%
15	741.1-.8	Rental of Real Building/Real Property	244	261	17	6.84%
16	742.1-.8	Rental of Equipment	11	16	5	47.33%
17	750.1-.8	Transportation Expense	119	116	(4)	(3.08%)
18	756.1-.8	Insurance - Vehicle	187	173	(14)	(7.63%)
19	757.1-.8	Insurance - General Liability	385	429	44	11.54%
20	758.1-.8	Insurance - Workman's Comp	115	107	(8)	(7.18%)
21	759.1-.8	Insurance - Other	38	35	(3)	(7.63%)
22	760.1-.8	Advertising Expense	42	73	32	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	691	1,044	353	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	93	84	(9)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	1,894	1,951	57	3.00%
27	TOTAL SEWER O & M EXPENSES		13,211	14,041	830	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		12,428	12,914	486	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
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	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
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	$175	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				28,831	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) Sewer
46	Amortization of Rate Case Expense:			
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,853	$5
51	Marco Island	Docket No. 920655-WS	106,820	195
52	GIGA	Docket No. 920199-WS	677,801	1,240
53	Lehigh	Docket No. 911188-WS	67,100	123
54			854,174	1,563
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	1,821
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	791
58			1,427,241	2,612
59	Total Projected Rate Case Expense		2,281,415	4,174
60	Annual Amortization		$570,354	$1,044
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	229
64	% of Total		100.000000%	0.182977%

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimbell

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)
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-6 (S)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	298	40	2.50%	7	0	7	0.00%	0	7
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	2,200	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	38.38%	0	0
8	360.2 Collection Sewers - Force	0	30	3.33%	0	0	0	38.38%	0	0
9	361.2 Collection Sewers - Gravity	139,341	45	2.22%	3,093	0	3,093	38.38%	1,187	1,906
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	11,837	38	2.63%	311	0	311	0.00%	0	311
12	364.2 Flow Measuring Devices	4,607	5	20.00%	921	0	921	0.00%	0	921
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	0	32	3.13%	0	0	0	34.30%	0	0
18	370.3 Receiving Wells	59,644	30	3.33%	1,986	0	1,986	34.30%	681	1,305
19	371.3 Pumping Equipment	0	18	5.56%	0	0	0	34.30%	0	0
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	34.30%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	8	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	429	32	3.13%	13	0	13	34.30%	4	9
24	380.4 Treatment & Disposal	49,068	18	5.56%	2,729	0	2,729	34.30%	936	1,793
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	34.30%	0	0
26	382.4 Outfall Sewer Lines	934	30	3.33%	31	0	31	34.30%	11	20
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	34.30%	0	0
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	654	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	6,669	40	2.50%	167	0	167	0.00%	0	167
31	390.5 Office Furniture & Equipment	4,121	15	6.67%	275	0	275	0.00%	0	275
32	390.51 Computer Equipment	10,971	6	16.67%	1,829	0	1,829	0.00%	0	1,829
33	391.5 Transportation Equipment	6,329	6	16.67%	1,055	0	1,055	0.00%	0	1,055
34	392.5 Stores Equipment	59	18	5.56%	3	0	3	0.00%	0	3
35	393.5 Tools, Shop & Garage Equipment	2,297	16	6.25%	144	0	144	0.00%	0	144
36	394.5 Laboratory Equipment	2,083	15	6.67%	139	0	139	0.00%	0	139
37	395.5 Power Operated Equipment	2,631	12	8.33%	219	0	219	0.00%	0	219
38	396.5 Communication Equipment	1,194	10	10.00%	119	0	119	0.00%	0	119
39	397.5 Miscellaneous Equipment	537	15	6.67%	36	0	36	0.00%	0	36
40	398.5 Other Tangible Plant	1,010	10	10.00%	101	0	101	0.00%	0	101
41	**INTANGIBLE PLANT**	298		2.35%	7	0	7	0.00%	0	7
42	**COLLECTION PLANT**	157,985		2.74%	4,325	0	4,325	27.45%	1,187	3,138
43	**SYSTEM PUMPING PLANT**	59,644		3.33%	1,986	0	1,986	34.29%	681	1,305
44	**TREATMENT AND DISPOSAL PLANT**	50,459		5.50%	2,773	0	2,773	34.29%	951	1,822
45	**GENERAL PLANT**	38,556		10.60%	4,087	0	4,087	0.00%	0	4,087
46	**TOTAL DEPRECIATION EXPENSE**	306,941		4.29%	13,178	0	13,178	21.39%	2,819	10,359
47	**LESS: AMORTIZATION OF CIAC**				(5,079)	0	(5,079)		0	(5,079)
48	**NET DEPRECIATION EXPENSE - SEWER**				8,099	0	8,099		2,819	5,280

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	640	6.71%	43	0	43	0.00%	0	43
2	Line/Main Extension Fees	196,841	2.55%	5,019	0	5,019	0.00%	0	5,019
3	Contributed Lines	0	2.55%	0	0	0	27.45%	0	0
4	Contributed Property Other Than Lines	0	3.42%	0	0	0	34.29%	0	0
5	Service Installation Fees	640	2.63%	17	0	17	0.00%	0	17
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	198,121		5,079	0	5,079		0	5,079

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	4,607	921	19.99%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	429	13	3.03%
5	380.4 Treatment & Disposal	49,088	2,729	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	934	31	3.32%
8	389.4 Other Plant & Misc. Equipment	0	0	0.00%
9	**COMPOSITE RATE**	55,058	3,694	6.71%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	0	0	0.00%
13	361.2 Collection Sewers - Gravity	139,341	3,093	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	0	0	0.00%
17	370.3 Receiving Wells	59,644	1,986	3.33%
18	371.3 Pumping Equipment	0	0	0.00%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	198,985	5,079	2.55%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	11,837	311	2.63%
23	**COMPOSITE RATE**	11,837	311	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	55,058	3,694	6.71%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	198,985	5,079	2.55%
27	Service Installation Fees (Line 23)	11,837	311	2.63%
28	**COMPOSITE RATE**	265,879	9,084	3.42%

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 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%)**	2,680	0	2,680	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,328	89	1,417	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,328	89	1,417		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,624	0	1,624		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,624	0	1,624		
10	Non-used & Useful Percent			30.00%	A-6(S)7/7	
11	Non-used & Useful Amount		(487)	(487)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,624	(487)	1,137		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	5,632	(398)	5,233		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 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	59,551	0	59,551	B-4(S)
3	Less:				
4	O & M Expenses	51,313	2,090	53,402	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	5,280	0	5,280	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	5,632	2,281	7,913	B-15(S)
8	Pre-Tax Operating Expenses	62,224	4,371	66,595	
9	**PRE-TAX OPERATING INCOME**	(2,673)	(4,371)	(7,044)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(2,673)	(4,371)	(7,044)	
12	Less:				
13	Interest Expense:				
14	Rate Base	13,723	0	13,723	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	726	0	726	C-3
17	Net Taxable Income (L11 - L16)	(3,399)	(4,371)	(7,770)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,311)	(1,686)	(2,997)	
20	Less:				
21	Parent Debt Adjustment	469	0	469	C-1(S)
22	Investment Tax Credit	67	0	67	C-7(S)
23	**TOTAL INCOME TAXES**	(1,847)	(1,686)	(3,533)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	21.39%	0.00%	21.39%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,040,926	0	1,040,926	A-6 (S)
2	Utility Land & Land Rights	204,068	0	204,068	A-6 (S)
3	Non-Used and Useful	(28,608)	0	(28,608)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(389,419)	0	(389,419)	A-10 (S)
6	CIAC	(445,555)	0	(445,555)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	115,755	0	115,755	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(1,896)	0	(1,896)	Vol. II
13	Deferred Taxes	65,086	0	65,086	C-7 (S)
14	Working Capital Allowance	10,984	0	10,984	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	571,341	0	571,341	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		996,095
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**		996,095
16			
17			
18	1993 Additions		26,002
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	3,904
21	1993 Net Additions		29,906
22	**12/31/93 Balance**		1,026,001
23			
24			
25	1994 Additions		208,458
26	1994 Retirements		1,130
27	1994 Adjustments		0
28	1994 Net Additions		207,328
29	**12/31/94 Balance**		1,233,329
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(305)
32	1995 Additions		8,343
33	1995 Retirements		420
34	1995 Adjustments		0
35	1995 Net Additions		7,923
36	**12/31/95 Balance**		1,240,947
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,851)
39	1996 Additions		15,764
40	1996 Retirements		32
41	1996 Adjustments		0
42	1996 Net Additions		15,731
43	**12/31/96 Balance**		1,253,827

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	30	0	0	0	30	0	30	30	0	30
4	389.1 Other Plant & Misc. Equipment	176	0	0	0	176	0	176	176	0	176
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	242,362	0	0	0	242,362	0	242,362	242,362	0	242,362
9	361.2 Collection Sewers - Gravity	23,418	0	0	0	23,418	0	23,418	23,418	0	23,418
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,487	0	0	0	5,487	0	5,487	5,487	0	5,487
12	364.2 Flow Measuring Devices	13,475	0	0	0	13,475	0	13,475	13,475	0	13,475
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	39,000	0	0	0	39,000	0	39,000	39,000	0	39,000
19	371.3 Pumping Equipment	54,572	0	0	0	54,572	0	54,572	54,572	0	54,572
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	203,345	0	0	0	203,345	0	203,345	203,345	0	203,345
23	354.4 Structures & Improvements	283,896	0	0	0	283,896	0	283,896	283,896	0	283,896
24	380.4 Treatment & Disposal	255,628	11,900	0	11,900	267,528	0	267,528	260,205	0	260,205
25	381.4 Plant Sewers	73,071	0	0	0	73,071	0	73,071	73,071	0	73,071
26	382.4 Outfall Sewer Lines	2,726	0	0	0	2,726	0	2,726	2,726	0	2,726
27	389.4 Other Plant & Misc. Equipment	833	0	0	0	833	0	833	833	0	833
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	723	0	0	0	723	0	723	723	0	723
30	354.5 Structures & Improvements	7,348	62	(32)	30	7,378	0	7,378	7,368	0	7,368
31	390.5 Office Furniture & Equipment	4,553	0	0	0	4,553	0	4,553	4,553	0	4,553
32	390.51 Computer Equipment	10,728	2,301	0	2,301	13,029	0	13,029	12,121	0	12,121
33	391.5 Transportation Equipment	6,805	309	0	309	7,115	0	7,115	6,993	0	6,993
34	392.5 Stores Equipment	66	0	0	0	66	0	66	66	0	66
35	393.5 Tools, Shop & Garage Equipment	2,482	93	0	93	2,575	0	2,575	2,538	0	2,538
36	394.5 Laboratory Equipment	2,257	73	0	73	2,330	0	2,330	2,301	0	2,301
37	395.5 Power Operated Equipment	2,286	1,025	0	1,025	3,311	0	3,311	2,907	0	2,907
38	396.5 Communication Equipment	1,319	0	0	0	1,319	0	1,319	1,319	0	1,319
39	397.5 Miscellaneous Equipment	593	0	0	0	593	0	593	593	0	593
40	398.5 Other Tangible Plant	1,116	0	0	0	1,116	0	1,116	1,116	0	1,116
41	**INTANGIBLE PLANT**	206	0	0	0	206	0	206	206	0	206
42	**COLLECTION PLANT**	284,742	0	0	0	284,742	0	284,742	284,742	0	284,742
43	**SYSTEM PUMPING PLANT**	93,572	0	0	0	93,572	0	93,572	93,572	0	93,572
44	**TREATMENT AND DISPOSAL PLANT**	819,300	11,900	0	11,900	831,200	0	831,200	823,877	0	823,877
45	**GENERAL PLANT**	40,275	3,864	(32)	3,831	44,107	0	44,107	42,597	0	42,597
46	**TOTAL PLANT IN SERVICE**	1,238,096	15,764	(32)	15,731	1,253,827	0	1,253,827	1,244,994	0	1,244,994
47	**LAND & LAND RIGHTS**	204,068	0	0	0	204,068	0	204,068	204,068	0	204,068
48	***TOTAL PIS LESS LAND***	1,034,028	15,764	(32)	15,731	1,049,759	0	1,049,759	1,040,926	0	1,040,926

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-8 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	30	30	30	30	30	30	30	30	30	30	30	30	30	0	30
4	389.1 Other Plant & Misc. Equipment	176	176	176	176	176	176	176	176	176	176	176	176	176	0	176
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	242,362	242,362	242,362	242,362	242,362	242,362	242,362	242,362	242,362	242,362	242,362	242,362	242,362	0	242,362
9	361.2 Collection Sewers - Gravity	23,418	23,418	23,418	23,418	23,418	23,418	23,418	23,418	23,418	23,418	23,418	23,418	23,418	0	23,418
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	5,467	0	5,467
12	364.2 Flow Measuring Devices	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	0	13,475
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	0	39,000
19	371.3 Pumping Equipment	54,572	54,572	54,572	54,572	54,572	54,572	54,572	54,572	54,572	54,572	54,572	54,572	54,572	0	54,572
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	203,345	203,345	203,345	203,345	203,345	203,345	203,345	203,345	203,345	203,345	203,345	203,345	203,345	0	203,345
23	354.4 Structures & Improvements	283,696	283,696	283,696	283,696	283,696	283,696	283,696	283,696	283,696	283,696	283,696	283,696	283,696	0	283,696
24	380.4 Treatment & Disposal	255,628	255,628	255,628	255,628	255,628	255,628	255,628	255,628	267,528	267,528	267,528	267,528	267,528	11,900	260,205
25	381.4 Plant Sewers	73,071	73,071	73,071	73,071	73,071	73,071	73,071	73,071	73,071	73,071	73,071	73,071	73,071	0	73,071
26	382.4 Outfall Sewer Lines	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	0	2,726
27	389.4 Other Plant & Misc. Equipment	833	833	833	833	833	833	833	833	833	833	833	833	833	0	833
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	723	723	723	723	723	723	723	723	723	723	723	723	723	0	723
30	354.5 Structures & Improvements	7,348	7,372	7,374	7,379	7,380	7,381	7,355	7,356	7,357	7,362	7,367	7,373	7,378	30	7,368
31	390.5 Office Furniture & Equipment	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	4,553	0	4,553
32	390.51 Computer Equipment	10,726	11,641	11,711	11,899	11,937	11,974	12,198	12,235	12,273	12,461	12,843	12,841	13,029	2,301	12,121
33	391.5 Transportation Equipment	6,805	6,928	6,938	6,963	6,968	6,973	7,003	7,008	7,013	7,038	7,063	7,089	7,115	309	6,993
34	392.5 Stores Equipment	66	66	66	66	66	66	66	66	66	66	66	66	66	0	66
35	393.5 Tools, Shop & Garage Equipment	2,482	2,518	2,521	2,529	2,530	2,532	2,541	2,543	2,544	2,552	2,559	2,567	2,575	93	2,538
36	394.5 Laboratory Equipment	2,257	2,286	2,288	2,294	2,296	2,297	2,304	2,305	2,306	2,312	2,318	2,324	2,330	73	2,301
37	395.5 Power Operated Equipment	2,286	2,693	2,724	2,808	2,825	2,841	2,941	2,956	2,974	3,058	3,139	3,227	3,311	1,025	2,907
38	396.5 Communication Equipment	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	0	1,319
39	397.5 Miscellaneous Equipment	593	593	593	593	593	593	593	593	593	593	593	593	593	0	593
40	398.5 Other Tangible Plant	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	0	1,116
41	**INTANGIBLE PLANT**	206	206	206	206	206	206	206	206	206	206	206	206	206	0	206
42	**COLLECTION PLANT**	284,742	284,742	284,742	284,742	284,742	284,742	284,742	284,742	284,742	284,742	284,742	284,742	284,742	0	284,742
43	**SYSTEM PUMPING PLANT**	93,572	93,572	93,572	93,572	93,572	93,572	93,572	93,572	93,572	93,572	93,572	93,572	93,572	0	93,572
44	**TREATMENT AND DISPOSAL PLANT**	819,300	819,300	819,300	819,300	819,300	819,300	819,300	819,300	831,200	831,200	831,200	831,200	831,200	11,900	823,877
45	**GENERAL PLANT**	40,275	41,806	41,926	42,242	42,305	42,368	42,711	42,774	42,837	43,153	43,459	43,791	44,107	3,831	42,597
46	**TOTAL PLANT IN SERVICE**	1,236,096	1,239,626	1,239,747	1,240,063	1,240,126	1,240,189	1,240,532	1,240,595	1,252,558	1,252,874	1,253,179	1,253,511	1,253,827	15,731	1,244,994
47	**LAND & LAND RIGHTS**	204,068	204,068	204,068	204,068	204,068	204,068	204,068	204,068	204,068	204,068	204,068	204,068	204,068	0	204,068
48	**TOTAL PIS LESS LAND**	1,034,028	1,035,561	1,035,679	1,035,995	1,036,058	1,036,121	1,036,464	1,036,527	1,048,490	1,048,806	1,049,111	1,049,443	1,049,759	15,731	1,040,926

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	11,900	0	0	0	0	11,900	4,577
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	25	2	5	1	1	(26)	1	1	5	5	5	5	30	20
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	913	70	188	38	38	223	38	38	188	182	198	188	2,301	1,393
33	391.5 Transportation Equipment	123	9	25	5	5	30	5	5	25	24	27	25	309	187
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	37	3	8	2	2	9	2	2	8	7	8	8	93	56
36	394.5 Laboratory Equipment	29	2	6	1	1	7	1	1	6	6	6	6	73	44
37	395.5 Power Operated Equipment	407	31	84	17	17	100	17	17	84	81	88	84	1,025	620
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	11,900	0	0	0	0	11,900	4,577
45	**GENERAL PLANT**	1,533	118	316	63	63	343	63	63	316	305	332	316	3,831	2,320
46	**TOTAL NET ADDITIONS**	1,533	118	316	63	63	343	63	11,963	316	305	332	316	15,731	6,897
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	1,533	118	316	63	63	343	63	11,963	316	305	332	316	15,731	6,897

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	11,900	0	0	0	0	11,900	4,577
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	25	2	5	1	1	8	1	1	5	5	5	5	82	38
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	913	70	188	36	36	223	38	36	186	182	196	188	2,301	1,393
33	391.5 Transportation Equipment	123	9	25	5	5	30	5	5	25	24	27	25	309	187
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	37	3	8	2	2	9	2	2	8	7	8	8	93	56
36	394.5 Laboratory Equipment	29	2	6	1	1	7	1	1	6	6	6	6	73	44
37	395.5 Power Operated Equipment	407	31	84	17	17	100	17	17	84	81	88	84	1,025	620
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	11,900	0	0	0	0	11,900	4,577
45	**GENERAL PLANT**	1,533	118	316	63	63	375	63	63	316	305	332	316	3,864	2,338
46	**TOTAL GROSS ADDITIONS**	1,533	118	316	63	63	375	63	11,963	316	305	332	316	15,764	6,915
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	1,533	118	316	63	63	375	63	11,963	316	305	332	316	15,764	6,915

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	32	0	0	0	0	0	0	32	17
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	32	0	0	0	0	0	0	32	17
46	**TOTAL RETIREMENTS**	0	0	0	0	0	32	0	0	0	0	0	0	32	17
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	32	0	0	0	0	0	0	32	17

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	30	0.00%	0
4	389.1 Other Plant & Misc. Equipment	178	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	14.38%	0
8	360.2 Collection Sewers - Force	242,362	14.38%	34,860
9	361.2 Collection Sewers - Gravity	23,418	14.38%	3,368
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	5,487	0.00%	0
12	364.2 Flow Measuring Devices	13,475	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	0	14.38%	0
18	370.3 Receiving Wells	39,000	14.38%	5,610
19	371.3 Pumping Equipment	54,572	14.38%	7,849
20	389.3 Other Plant & Misc. Equipment	0	14.38%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	203,345	0.00%	0
23	354.4 Structures & Improvements	283,696	5.76%	16,345
24	380.4 Treatment & Disposal	260,205	5.76%	14,992
25	381.4 Plant Sewers	73,071	5.76%	4,210
26	382.4 Outfall Sewer Lines	2,726	0.00%	0
27	389.4 Other Plant & Misc. Equipment	833	5.76%	48
28	GENERAL PLANT			
29	353.5 Land & Land Rights	723	0.00%	0
30	354.5 Structures & Improvements	7,368	0.00%	0
31	390.5 Office Furniture & Equipment	4,553	0.00%	0
32	390.51 Computer Equipment	12,121	0.00%	0
33	391.5 Transportation Equipment	6,993	0.00%	0
34	392.5 Stores Equipment	66	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	2,538	0.00%	0
36	394.5 Laboratory Equipment	2,301	0.00%	0
37	395.5 Power Operated Equipment	2,907	0.00%	0
38	396.5 Communication Equipment	1,319	0.00%	0
39	397.5 Miscellaneous Equipment	593	0.00%	0
40	398.5 Other Tangible Plant	1,116	0.00%	0
41	INTANGIBLE PLANT	208	0.00%	0
42	COLLECTION PLANT	284,742	13.43%	38,228
43	SYSTEM PUMPING PLANT	93,572	14.38%	13,459
44	TREATMENT AND DISPOSAL PLANT	823,877	4.32%	35,595
45	GENERAL PLANT	42,597	0.00%	0
46	TOTAL PLANT IN SERVICE	1,244,994	7.01%	87,282
47	LAND & LAND RIGHTS	204,068	0.00%	0
48	TOTAL PIS LESS LAND	1,040,926	8.39%	87,282

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	87,282	0	87,282	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(31,929)	0	(31,929)	A-10 (S)
4	CIAC	(37,671)	0	(37,671)	A-12 (S)
5	Accumulated Amort. of CIAC	10,926	0	10,926	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	28,608	0	28,608	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	*1986 Adjustments*	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	***12/31/88 Balance***	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		252,547
10	Utility Adjustment to ordered balance (1)		(14,153)
11	1992 Additions		19,788
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		19,788
15	**12/31/92 Balance**		258,182
16			
17			
18	1993 Additions		24,453
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,581
21	1993 Net Additions		26,035
22	**12/31/93 Balance**		284,217
23			
24			
25	1994 Additions		39,545
26	1994 Retirements		1,130
27	1994 Adjustments		0
28	1994 Net Additions		38,415
29	**12/31/94 Balance**		322,632
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(135)
32	1995 Additions		45,243
33	1995 Retirements		420
34	1995 Adjustments		0
35	1995 Net Additions		44,823
36	**12/31/95 Balance**		367,320
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(817)
39	1996 Additions		45,866
40	1996 Retirements		32
41	1996 Adjustments		0
42	1996 Net Additions		45,834
43	**12/31/96 Balance**		412,337

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	4	1	5	0	5	5	0	5
4	389.1 Other Plant & Misc. Equipment	37	10	47	0	47	42	0	42
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	91,354	8,071	99,425	0	99,425	95,389	0	95,389
9	361.2 Collection Sewers - Gravity	3,049	520	3,569	0	3,569	3,309	0	3,309
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	761	144	905	0	905	833	0	833
12	364.2 Flow Measuring Devices	7,692	2,695	10,387	0	10,387	9,039	0	9,039
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	6,118	1,299	7,417	0	7,417	6,768	0	6,768
19	371.3 Pumping Equipment	24,448	3,034	27,482	0	27,482	25,965	0	25,965
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	88,025	8,880	96,905	0	96,905	92,465	0	92,465
24	380.4 Treatment & Disposal	101,711	14,467	116,178	0	116,178	108,944	0	108,944
25	381.4 Plant Sewers	23,563	2,090	25,653	0	25,653	24,608	0	24,608
26	*382.4 Outfall Sewer Lines*	533	91	624	0	624	578	0	578
27	389.4 Other Plant & Misc. Equipment	23	46	69	0	69	46	0	46
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,661	152	1,813	0	1,813	1,736	0	1,736
31	390.5 Office Furniture & Equipment	2,099	304	2,403	0	2,403	2,251	0	2,251
32	*390.51 Computer Equipment*	4,927	2,021	6,948	0	6,948	5,937	0	5,937
33	391.5 Transportation Equipment	5,027	1,166	6,193	0	6,193	5,610	0	5,610
34	392.5 Stores Equipment	22	4	26	0	26	24	0	24
35	393.5 Tools, Shop & Garage Equipment	1,284	159	1,443	0	1,443	1,364	0	1,364
36	394.5 Laboratory Equipment	334	154	488	0	488	411	0	411
37	395.5 Power Operated Equipment	2,333	242	2,575	0	2,575	2,454	0	2,454
38	396.5 Communication Equipment	617	132	749	0	749	683	0	683
39	397.5 Miscellaneous Equipment	149	40	189	0	189	169	0	169
40	398.5 Other Tangible Plant	733	112	845	0	845	789	0	789
41	**INTANGIBLE PLANT**	41	11	52	0	52	47	0	47
42	**COLLECTION PLANT**	102,856	11,430	114,286	0	114,286	108,570	0	108,570
43	**SYSTEM PUMPING PLANT**	30,566	4,333	34,899	0	34,899	32,733	0	32,733
44	**TREATMENT AND DISPOSAL PLANT**	213,855	25,574	239,429	0	239,429	226,641	0	226,641
45	**GENERAL PLANT**	19,185	4,486	23,671	0	23,671	21,428	0	21,428
46	**TOTAL SEWER ACCUM. DEPR.**	366,503	45,834	412,337	0	412,337	389,419	0	389,419

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	4	4	4	4	4	4	5	5	5	5	5	5	5	1	5
4	389.1 Other Plant & Misc. Equipment	37	38	39	40	41	42	41	42	43	44	45	46	47	10	42
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	91,354	92,027	92,700	93,373	94,046	94,719	95,387	96,060	96,733	97,406	98,079	98,752	99,425	8,071	95,389
9	361.2 Collection Sewers - Gravity	3,049	3,092	3,135	3,178	3,221	3,264	3,311	3,354	3,397	3,440	3,483	3,526	3,569	520	3,309
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	761	773	785	797	809	821	833	845	857	869	881	893	905	144	833
12	364.2 Flow Measuring Devices	7,692	7,917	8,142	8,367	8,592	8,817	9,037	9,262	9,487	9,712	9,937	10,162	10,387	2,695	9,039
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	6,118	6,226	6,334	6,442	6,550	6,658	6,769	6,877	6,985	7,093	7,201	7,309	7,417	1,299	6,768
19	371.3 Pumping Equipment	24,448	24,701	24,954	25,207	25,460	25,713	25,964	26,217	26,470	26,723	26,976	27,229	27,482	3,034	25,965
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	88,025	88,765	89,505	90,245	90,985	91,725	92,465	93,205	93,945	94,685	95,425	96,165	96,905	8,880	92,465
24	380.4 Treatment & Disposal	101,711	102,917	104,123	105,329	106,535	107,741	108,942	110,148	111,354	112,560	113,766	114,972	116,178	14,467	108,944
25	381.4 Plant Sewers	23,563	23,737	23,911	24,085	24,259	24,433	24,609	24,783	24,957	25,131	25,305	25,479	25,653	2,090	24,608
26	382.4 Outfall Sewer Lines	533	541	549	557	565	573	576	584	592	600	608	616	624	91	578
27	389.4 Other Plant & Misc. Equipment	23	27	31	35	39	43	45	49	53	57	61	65	69	46	46
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,661	1,676	1,691	1,706	1,721	1,736	1,723	1,738	1,753	1,768	1,783	1,798	1,813	152	1,736
31	390.5 Office Furniture & Equipment	2,099	2,124	2,149	2,174	2,199	2,224	2,253	2,278	2,303	2,328	2,353	2,378	2,403	304	2,251
32	390.51 Computer Equipment	4,927	5,095	5,263	5,431	5,599	5,767	5,940	6,108	6,276	6,444	6,612	6,780	6,948	2,021	5,937
33	391.5 Transportation Equipment	5,027	5,124	5,221	5,318	5,415	5,512	5,611	5,708	5,805	5,902	5,999	6,096	6,193	1,166	5,610
34	392.5 Stores Equipment	22	22	22	22	22	22	26	26	26	26	26	26	26	4	24
35	393.5 Tools, Shop & Garage Equipment	1,284	1,297	1,310	1,323	1,336	1,349	1,365	1,378	1,391	1,404	1,417	1,430	1,443	159	1,364
36	394.5 Laboratory Equipment	334	347	360	373	386	399	410	423	436	449	462	475	488	154	411
37	395.5 Power Operated Equipment	2,333	2,353	2,373	2,393	2,413	2,433	2,455	2,475	2,495	2,515	2,535	2,555	2,575	242	2,454
38	396.5 Communication Equipment	617	626	639	650	661	672	683	694	705	716	727	738	749	132	683
39	397.5 Miscellaneous Equipment	149	152	155	158	161	164	171	174	177	180	183	186	189	40	169
40	398.5 Other Tangible Plant	733	742	751	760	769	778	791	800	809	818	827	836	845	112	789
41	INTANGIBLE PLANT	41	42	43	44	45	46	46	47	48	49	50	51	52	11	47
42	COLLECTION PLANT	102,856	103,809	104,762	105,715	106,668	107,621	108,568	109,521	110,474	111,427	112,380	113,333	114,286	11,430	108,570
43	SYSTEM PUMPING PLANT	30,566	30,927	31,288	31,649	32,010	32,371	32,733	33,094	33,455	33,816	34,177	34,538	34,899	4,333	32,733
44	TREATMENT AND DISPOSAL PLANT	213,855	215,987	218,119	220,251	222,383	224,515	226,637	228,769	230,901	233,033	235,165	237,297	239,429	25,574	226,641
45	GENERAL PLANT	19,185	19,559	19,933	20,307	20,681	21,055	21,427	21,801	22,175	22,549	22,923	23,297	23,671	4,486	21,428
46	TOTAL SEWER ACCUM. DEPR.	366,503	370,324	374,145	377,966	381,787	385,608	389,411	393,232	397,053	400,874	404,695	408,516	412,337	45,834	389,419

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	1	0	0	0	0	0	0	1	1
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	673	673	673	673	673	668	673	673	673	673	673	673	8,071	4,035
9	361.2 Collection Sewers - Gravity	43	43	43	43	43	47	43	43	43	43	43	43	520	260
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	12	12	12	12	12	12	12	12	12	12	12	12	144	72
12	364.2 Flow Measuring Devices	225	225	225	225	225	220	225	225	225	225	225	225	2,695	1,347
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	108	108	108	108	108	111	108	108	108	108	108	108	1,299	650
19	371.3 Pumping Equipment	253	253	253	253	253	251	253	253	253	253	253	253	3,034	1,517
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	740	740	740	740	740	740	740	740	740	740	740	740	8,880	4,440
24	380.4 Treatment & Disposal	1,206	1,206	1,206	1,206	1,206	1,201	1,206	1,206	1,206	1,206	1,206	1,206	14,467	7,233
25	381.4 Plant Sewers	174	174	174	174	174	176	174	174	174	174	174	174	2,090	1,045
26	382.4 Outfall Sewer Lines	8	8	8	8	8	3	8	8	8	8	8	8	91	45
27	389.4 Other Plant & Misc. Equipment	4	4	4	4	4	2	4	4	4	4	4	4	48	23
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	15	15	15	15	15	(13)	15	15	15	15	15	15	152	75
31	390.5 Office Furniture & Equipment	25	25	25	25	25	29	25	25	25	25	25	25	304	152
32	390.51 Computer Equipment	168	168	168	168	168	173	168	168	168	168	168	168	2,021	1,011
33	391.5 Transportation Equipment	97	97	97	97	97	99	97	97	97	97	97	97	1,166	583
34	392.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
35	393.5 Tools, Shop & Garage Equipment	13	13	13	13	13	16	13	13	13	13	13	13	159	80
36	394.5 Laboratory Equipment	13	13	13	13	13	11	13	13	13	13	13	13	154	77
37	395.5 Power Operated Equipment	20	20	20	20	20	22	20	20	20	20	20	20	242	121
38	396.5 Communication Equipment	11	11	11	11	11	11	11	11	11	11	11	11	132	66
39	397.5 Miscellaneous Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
40	398.5 Other Tangible Plant	9	9	9	9	9	13	9	9	9	9	9	9	112	56
41	**INTANGIBLE PLANT**	1	1	1	1	1	0	1	1	1	1	1	1	11	6
42	**COLLECTION PLANT**	953	953	953	953	953	947	953	953	953	953	953	953	11,430	5,714
43	**SYSTEM PUMPING PLANT**	361	361	361	361	361	362	361	361	361	361	361	361	4,333	2,167
44	**TREATMENT AND DISPOSAL PLANT**	2,132	2,132	2,132	2,132	2,132	2,122	2,132	2,132	2,132	2,132	2,132	2,132	25,574	12,786
45	**GENERAL PLANT**	374	374	374	374	374	372	374	374	374	374	374	374	4,486	2,243
46	**TOTAL NET ADDITIONS**	3,821	3,821	3,821	3,821	3,821	3,803	3,821	3,821	3,821	3,821	3,821	3,821	45,834	22,916

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	1	0	0	0	0	0	0	1	1
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	673	673	673	673	673	668	673	673	673	673	673	673	8,071	4,035
9	361.2 Collection Sewers - Gravity	43	43	43	43	43	47	43	43	43	43	43	43	520	260
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	12	12	12	12	12	12	12	12	12	12	12	12	144	72
12	364.2 Flow Measuring Devices	225	225	225	225	225	220	225	225	225	225	225	225	2,695	1,347
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	108	108	108	108	108	111	108	108	108	108	108	108	1,299	650
19	371.3 Pumping Equipment	253	253	253	253	253	251	253	253	253	253	253	253	3,034	1,517
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	740	740	740	740	740	740	740	740	740	740	740	740	8,880	4,440
24	380.4 Treatment & Disposal	1,206	1,206	1,206	1,206	1,206	1,201	1,206	1,206	1,206	1,206	1,206	1,206	14,467	7,233
25	381.4 Plant Sewers	174	174	174	174	174	176	174	174	174	174	174	174	2,090	1,045
26	382.4 Outfall Sewer Lines	8	8	8	8	8	3	8	8	8	8	8	8	91	45
27	389.4 Other Plant & Misc. Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	15	15	15	15	15	19	15	15	15	15	15	15	184	92
31	390.5 Office Furniture & Equipment	25	25	25	25	25	29	25	25	25	25	25	25	304	152
32	390.51 Computer Equipment	168	168	168	168	168	173	168	168	168	168	168	168	2,021	1,011
33	391.5 Transportation Equipment	97	97	97	97	97	99	97	97	97	97	97	97	1,166	583
34	392.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
35	393.5 Tools, Shop & Garage Equipment	13	13	13	13	13	16	13	13	13	13	13	13	159	80
36	394.5 Laboratory Equipment	13	13	13	13	13	11	13	13	13	13	13	13	154	77
37	395.5 Power Operated Equipment	20	20	20	20	20	22	20	20	20	20	20	20	242	121
38	396.5 Communication Equipment	11	11	11	11	11	11	11	11	11	11	11	11	132	66
39	397.5 Miscellaneous Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
40	398.5 Other Tangible Plant	9	9	9	9	9	13	9	9	9	9	9	9	112	56
41	INTANGIBLE PLANT	1	1	1	1	1	0	1	1	1	1	1	1	11	6
42	COLLECTION PLANT	953	953	953	953	953	947	953	953	953	953	953	953	11,430	5,714
43	SYSTEM PUMPING PLANT	361	361	361	361	361	362	361	361	361	361	361	361	4,333	2,167
44	TREATMENT AND DISPOSAL PLANT	2,132	2,132	2,132	2,132	2,132	2,122	2,132	2,132	2,132	2,132	2,132	2,132	25,574	12,786
45	GENERAL PLANT	374	374	374	374	374	404	374	374	374	374	374	374	4,518	2,260
46	TOTAL GROSS ADDITIONS	3,821	3,821	3,821	3,821	3,821	3,835	3,821	3,821	3,821	3,821	3,821	3,821	45,986	22,933

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	32	0	0	0	0	0	0	32	17
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	*390.51 Computer Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	*395.5 Power Operated Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	***INTANGIBLE PLANT***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	32	0	0	0	0	0	0	32	17
46	**TOTAL RETIREMENTS**	0	0	0	0	0	32	0	0	0	0	0	0	32	17

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	5	0.00%	0
4	389.1 Other Plant & Misc. Equipment	42	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	14.38%	0
8	360.2 Collection Sewers - Force	95,389	14.38%	13,720
9	361.2 Collection Sewers - Gravity	3,309	14.38%	476
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	833	0.00%	0
12	364.2 Flow Measuring Devices	9,039	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	0	14.38%	0
18	370.3 Receiving Wells	6,768	14.38%	973
19	371.3 Pumping Equipment	25,965	14.38%	3,735
20	389.3 Other Plant & Misc. Equipment	0	14.38%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	92,465	5.76%	5,327
24	380.4 Treatment & Disposal	108,944	5.76%	6,277
25	381.4 Plant Sewers	24,608	5.76%	1,418
26	382.4 Outfall Sewer Lines	578	0.00%	0
27	389.4 Other Plant & Misc. Equipment	46	5.76%	3
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	1,736	0.00%	0
31	390.5 Office Furniture & Equipment	2,251	0.00%	0
32	390.51 Computer Equipment	5,937	0.00%	0
33	391.5 Transportation Equipment	5,610	0.00%	0
34	392.5 Stores Equipment	24	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,364	0.00%	0
36	394.5 Laboratory Equipment	411	0.00%	0
37	395.5 Power Operated Equipment	2,454	0.00%	0
38	396.5 Communication Equipment	683	0.00%	0
39	397.5 Miscellaneous Equipment	169	0.00%	0
40	398.5 Other Tangible Plant	789	0.00%	0
41	**INTANGIBLE PLANT**	47	0.00%	0
42	**COLLECTION PLANT**	108,570	13.08%	14,196
43	**SYSTEM PUMPING PLANT**	32,733	14.38%	4,708
44	**TREATMENT AND DISPOSAL PLANT**	226,641	5.75%	13,025
45	**GENERAL PLANT**	21,428	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	389,419	8.20%	31,929

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 6:59 PM A11S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	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	386,208
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	386,208
16		
17		
18	1993 Additions	7,515
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	7,515
22	12/31/93 Balance	393,723
23		
24		
25	1994 Additions	550
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	550
29	12/31/94 Balance	394,273
30		
31		
32	1995 Additions	39,732
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	39,732
36	12/31/95 Balance	434,005
37		
38		
39	1996 Additions	23,100
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	23,100
43	12/31/96 Balance	457,105

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	162,483	23,100	185,583	(23,266)	162,317	174,033	(23,266)	150,767	0.00%	0
2	Line/Main Extensions	4,136	0	4,136	0	4,136	4,136	0	4,136	0.00%	0
3	Contributed Lines	239,301	0	239,301	23,266	262,567	239,301	23,266	262,567	13.43%	35,263
4	Cont. Prpty Other than Lines	16,745	0	16,745	0	16,745	16,745	0	16,745	14.38%	2,408
5	Service Installation Fees	11,340	0	11,340	0	11,340	11,340	0	11,340	0.00%	0
6	**TOTAL SEWER CIAC**	434,005	23,100	457,105	0	457,105	445,555	0	445,555	8.45%	37,671
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	162,483	164,408	166,333	168,258	170,183	172,108	174,033	175,958	177,883	179,808	181,733	183,658	185,583	23,100	174,033
2	Line/Main Extensions	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	4,136	0	4,136
3	Contributed Lines	239,301	239,301	239,301	239,301	239,301	239,301	239,301	239,301	239,301	239,301	239,301	239,301	239,301	0	239,301
4	Cont. Prpty Other than Lines	16,745	16,745	16,745	16,745	16,745	16,745	16,745	16,745	16,745	16,745	16,745	16,745	16,745	0	16,745
5	Service Installation Fees	11,340	11,340	11,340	11,340	11,340	11,340	11,340	11,340	11,340	11,340	11,340	11,340	11,340	0	11,340
6	TOTAL SEWER CIAC	434,005	435,930	437,855	439,780	441,705	443,630	445,555	447,480	449,405	451,330	453,255	455,180	457,105	23,100	445,555

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Additions	Average Net Add. 1996
1	Plant Capacity Fees	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	23,100	11,550
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	23,100	11,550

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	23,100	11,550
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	23,100	11,550

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	(23,266)	0	0	0	0	0	0	0	0	0	0	0	(23,266)	(23,266)
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	23,266	0	0	0	0	0	0	0	0	0	0	0	23,266	23,266
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	55,074
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	9,855
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	9,855
15	**12/31/92 Balance**	64,729
16		
17		
18	1993 Additions	11,339
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	11,339
22	**12/31/93 Balance**	76,068
23		
24		
25	1994 Additions	14,931
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	14,931
29	**12/31/94 Balance**	90,999
30		
31		
32	1995 Additions	16,099
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	16,099
36	**12/31/95 Balance**	107,098
37		
38		
39	1996 Additions	17,315
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	17,315
43	**12/31/96 Balance**	124,413

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	26,277	6,724	33,001	0	33,001	29,639	0	29,639	0.00%	0
2	Line/Main Extensions	1,480	149	1,629	0	1,629	1,555	0	1,555	0.00%	0
3	Contributed Lines	71,463	9,452	80,915	0	80,915	76,189	0	76,189	13.08%	9,966
4	Cont. Prpty Other than Lines	6,329	693	7,022	0	7,022	6,675	0	6,675	14.38%	960
5	Service Installation Fees	1,549	297	1,846	0	1,846	1,697	0	1,697	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	107,098	17,315	124,413	0	124,413	115,755	0	115,755	9.44%	10,926

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	26,277	26,837	27,397	27,957	28,517	29,077	29,641	30,201	30,761	31,321	31,881	32,441	33,001	6,724	29,639
2	Line/Main Extensions	1,480	1,492	1,504	1,516	1,528	1,540	1,557	1,569	1,581	1,593	1,605	1,617	1,629	149	1,555
3	Contributed Lines	71,463	72,251	73,039	73,827	74,615	75,403	76,187	76,975	77,763	78,551	79,339	80,127	80,915	9,452	76,189
4	Cont. Prply Other than Lines	6,329	6,387	6,445	6,503	6,561	6,619	6,674	6,732	6,790	6,848	6,906	6,964	7,022	693	6,675
5	Service Installation Fees	1,549	1,574	1,599	1,624	1,649	1,674	1,696	1,721	1,746	1,771	1,796	1,821	1,846	297	1,697
6	TOTAL	107,098	108,541	109,984	111,427	112,870	114,313	115,755	117,198	118,641	120,084	121,527	122,970	124,413	17,315	115,755

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	560	560	560	560	560	564	560	560	560	560	560	560	6,724	3,362
2	Line/Main Extensions	12	12	12	12	12	17	12	12	12	12	12	12	149	75
3	Contributed Lines	788	788	788	788	788	764	788	788	788	788	788	788	9,452	4,726
4	Cont. Prpty Other than Lines	58	58	58	58	58	55	58	58	58	58	58	58	693	346
5	Service Installation Fees	25	25	25	25	25	22	25	25	25	25	25	25	297	148
6	TOTAL	1,443	1,443	1,443	1,443	1,443	1,442	1,443	1,443	1,443	1,443	1,443	1,443	17,315	8,657

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	560	560	560	560	560	564	560	560	560	560	560	560	6,724	3,362
2	Line/Main Extensions	12	12	12	12	12	17	12	12	12	12	12	12	149	75
3	Contributed Lines	788	788	788	788	788	784	788	788	788	788	788	788	9,452	4,726
4	Cont. Prpty Other than Lines	58	58	58	58	58	55	58	58	58	58	58	58	693	346
5	Service Installation Fees	25	25	25	25	25	22	25	25	25	25	25	25	297	148
6	TOTAL	1,443	1,443	1,443	1,443	1,443	1,442	1,443	1,443	1,443	1,443	1,443	1,443	17,315	8,657

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Retirements	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Adjustments	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -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

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) 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) PROPOSED ANNUAL	(14) 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./Western	W	Lake	930423	10.63%	9.85%	0.785953%
10	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
11	Skyforest	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 Harbor	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	Woodens	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	PROPOSED ANNUAL	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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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	4.32%
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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,636,859	4,616,754	4,463,368
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	418,868	389,978	358,328	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)	(399,855)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	568,887	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	168,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,895	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	782,268	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	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,276	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	2,189,555	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	7,801,358	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	335,186,486	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	382,358,288	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,656	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	389,500,986	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	273,943,526	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	276,046
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	1,403,644	1,397,805	1,389,058	1,380,942	1,374,904	1,368,045	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	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,818,754	4,483,386
34	Other Accounts Receivable	381,585	381,845	343,931	352,864	396,421	411,546	418,868	369,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(383,116)	(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	(1,399)	59,780	160,795	137,810	128,725	137,115	114,005	80,895	117,370	60,145	62,620	5,085	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	9,514,408	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,516	9,487,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,536	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,108	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,886,166	3,886,166	3,886,166	3,886,166	3,886,166	3,886,166	3,886,166	3,886,166	3,886,166	3,886,166	3,886,166	3,886,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,085	326,861,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,880	341,347,177	343,469,022	333,207,923

434

Note: May not cr * due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,468,458	8,370,458	8,256,458	8,721,458	9,363,458	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	24,198,250	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	97,855,985	96,825,197	96,794,288	96,763,177	96,731,923	96,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,008,000	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	2,059,385	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	1,783,167	1,864,015	1,871,478	1,974,180	2,076,882	2,179,581	2,282,320	2,385,076	2,487,851	2,580,844	2,683,456	2,796,296	2,899,137	2,297,233
20	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,900,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	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	1,730,371	747,986
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	16,436	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	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,871	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,169,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,898,076	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	2,963,364
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	(319,299)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(286,876)	(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	115,344,183	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,898	1,351,090	1,347,283	1,343,446	1,339,630	1,335,813	1,331,998	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,236
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	328,661,759	325,798,359	324,989,225	326,884,580	329,081,472	341,101,967	340,921,505	338,725,585	341,050,416	342,857,880	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0		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 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 - %	7.01%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	8.20%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/96 Balance	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	**Average Rate Base Balance 12/31/96**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		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	Sewer Sales	101,019	0	101,019	34,382		135,401	34.04%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	101,019	0	101,019	34,382		135,401		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	77,813	3,189	81,002	0		81,002		B-6(S)
7	Depreciation net of CIAC Amort	26,345	0	26,345	0		26,345		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	9,204	62	9,266	1,547	(A)	10,813		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(18,254)	(3,008)	(21,262)	12,666	(B)	(8,596)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	95,108	243	95,351	14,213		109,564		
12	**NET OPERATING INCOME**	5,911	(243)	5,668	20,169		25,837		
13	**RATE BASE**	571,341	0	571,341			571,341		A-2(S)
14	**RATE OF RETURN**	1.03%		0.99%			4.52%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	101,019	0	101,019	90,822	191,841	89.91%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	101,019	0	101,019	90,822	191,841		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	77,813	3,189	81,002	0	81,002		B-6(S)
7	Depreciation net of CIAC Amort	26,345	0	26,345	0	26,345		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	9,204	62	9,266	4,087 (A)	13,353		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(18,254)	(3,008)	(21,262)	33,458 (B)	12,196		B-17(S),B-2(S)3/3
11	Total Operating Expenses	95,108	243	95,351	37,545	132,896		
12	**NET OPERATING INCOME**	5,911	(243)	5,668	53,277	58,945		
13	**RATE BASE**	571,341	0	571,341		571,341		A-2(S)
14	**RATE OF RETURN**	1.03%		0.99%		10.32%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(2.21%)	D-1(S)	
3	Rate of Return (%)	10.32%	4.52%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	571,341	571,341	A-2(S)	
6	Required Income (L3 x L5)	58,945	25,837		
7	Adjusted Income Under Present Rates	5,668	5,668	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	53,277	20,169		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	86,735	32,835		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	90,822	34,382		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	86,735	32,835		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	33,458	12,666		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	4,087	1,547		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	53,277	20,169		B-2(S)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5		0	
6			
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	717	
9			
10	2. Conservation Program Expenses	501	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	48	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	1,924	
17			
18	6.	0	
19			
20	7.	0	
21		3,189	
22			
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27		0	
28			
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33		0	
34			
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	182	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(120)	
43		62	
44			
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(3,008)	
47			
48	2.	0	
49			
50		(3,008)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		243	
53			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)
		1996 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	62,545	0	62,545
9	522.2 Measured - Commercial	5,038	0	5,038
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	33,436	0	33,436
13	Subtotal Sewer Sales	101,019	0	101,019
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	101,019	0	101,019
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	101,019	0	101,019

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 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	701 Salaries & Wages - Employees	40,375	2,273	42,648	30,929	1,474	32,403	2,606	270	2,875	6,840	530	7,370
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	10,090	87	10,177	7,729	0	7,729	651	36	686	1,709	51	1,760
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,039	0	2,039	2,039	0	2,039	0	0	0	0	0	0
6	715 Purchased Power	7,164	16	7,179	7,040	0	7,040	9	0	9	115	16	131
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	867	0	867	867	0	867	0	0	0	0	0	0
9	720 Materials & Supplies	3,049	82	3,131	2,597	0	2,597	139	14	153	313	67	381
10	731 Contractual Services - Eng.	52	0	52	0	0	0	0	0	0	52	0	52
11	732 Contractual Services - Acct.	279	0	279	0	0	0	0	0	0	279	0	279
12	733 Contractual Services - Legal	168	0	168	0	0	0	0	0	0	168	0	168
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,836	235	2,070	1,403	33	1,436	0	0	0	433	202	635
15	741 Rental of Real Building/Real Property	249	39	288	0	0	0	0	0	0	249	39	288
16	742 Rental of Equipment	256	7	263	245	0	245	0	0	0	11	7	18
17	750 Transportation Expense	1,423	18	1,441	1,203	0	1,203	98	12	110	122	6	128
18	756 Insurance - Vehicle	191	0	191	0	0	0	0	0	0	191	0	191
19	757 Insurance - General Liability	393	81	474	0	0	0	0	0	0	393	81	474
20	758 Insurance - Workman's Comp	690	4	694	529	0	529	45	2	47	117	1	118
21	759 Insurance - Other	39	0	39	0	0	0	0	0	0	39	0	39
22	760 Advertising Expense	43	38	81	0	0	0	0	0	0	43	38	81
23	766 Reg. Comm. Exp. - Rate Case Amort.	1,153	0	1,153	0	0	0	0	0	0	1,153	0	1,153
24	767 Reg. Comm. Exp. - Other	93	0	93	0	0	0	0	0	0	93	0	93
25	770 Bad Debt Expense	341	37	378	0	0	0	341	37	378	0	0	0
26	775 Miscellaneous Expenses	7,026	272	7,298	4,236	0	4,236	855	49	905	1,932	222	2,155
27	TOTAL SEWER O & M EXPENSES	77,813	3,189	81,002	58,818	1,507	60,325	4,743	421	5,164	14,252	1,261	15,513

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	3,339	3,009	3,492	3,356	3,426	3,333	3,449	3,422	3,337	3,443	3,337	3,431	40,375	2,273	42,648
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	834	752	873	839	856	833	862	855	834	860	834	857	10,090	87	10,177
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	306	306	408	408	0	0	0	102	0	102	204	204	2,039	(0)	2,039
6	715.1-.8 Purchased Power	660	810	761	691	600	540	530	540	520	480	520	510	7,164	16	7,179
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	102	102	102	102	51	51	51	51	51	51	51	102	867	(0)	867
9	720.1-.8 Materials & Supplies	261	250	257	253	253	252	254	252	252	254	253	258	3,049	82	3,131
10	731.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
11	732.1-.8 Contractual Services - Acct.	23	22	24	24	23	23	23	23	23	24	23	23	279	0	279
12	733.1-.8 Contractual Services - Legal	14	13	14	14	14	14	14	14	14	14	14	14	166	0	166
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	131	349	132	127	127	126	128	126	208	126	127	127	1,836	235	2,070
15	741.1-.8 Rental of Real Building/Real Property	20	20	21	21	21	21	21	21	21	21	20	21	249	39	288
16	742.1-.8 Rental of Equipment	1	1	83	1	1	1	1	83	1	1	1	83	256	7	263
17	750.1-.8 Transportation Expense	119	117	119	119	119	118	119	119	118	119	118	119	1,423	18	1,441
18	756.1-.8 Insurance - Vehicle	16	15	16	16	16	16	16	16	16	16	16	16	191	0	191
19	757.1-.8 Insurance - General Liability	32	31	34	34	33	33	33	33	33	33	32	33	393	81	474
20	758.1-.8 Insurance - Workmen's Comp (2)	57	51	60	57	59	57	59	59	57	59	57	58	690	4	694
21	759.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	39	0	39
22	760.1-.8 Advertising Expense	3	3	4	4	4	4	4	4	4	4	3	4	43	38	81
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	95	91	99	99	97	96	97	97	96	96	94	96	1,153	0	1,153
24	767.1-.8 Reg. Comm. Exp. - Other	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
25	770.1-.8 Bad Debt Expense	28	26	29	29	29	28	29	29	28	29	28	29	341	37	378
26	775.1-.8 Miscellaneous Expenses	599	567	605	586	583	579	591	581	581	588	581	585	7,026	272	7,298
27	TOTAL SEWER O & M EXPENSES	6,655	6,548	7,147	6,795	6,327	6,141	6,296	6,443	6,209	6,339	6,328	6,583	77,813	3,189	81,002

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	2,559	2,271	2,686	2,553	2,631	2,548	2,652	2,627	2,555	2,640	2,583	2,643	30,929	1,474	32,403
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	639	568	671	638	657	637	663	657	639	660	641	661	7,729	0	7,729
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	306	306	408	408	0	0	0	102	0	102	204	204	2,039	(0)	2,039
6	715.1-.6 Purchased Power	650	600	750	680	590	530	520	530	510	470	510	500	7,040	0	7,040
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	102	102	102	102	51	51	51	51	51	51	51	102	867	(0)	867
9	720.1-.6 Materials & Supplies	224	215	218	215	215	214	216	214	215	215	215	220	2,597	0	2,597
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	95	315	95	90	90	90	92	90	172	91	91	91	1,403	33	1,436
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	82	0	0	0	0	82	0	0	0	82	245	0	245
17	750.1-.6 Transportation Expense	101	100	101	100	100	100	100	100	100	100	100	100	1,203	0	1,203
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	44	39	46	44	45	44	45	45	44	45	44	45	529	0	529
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	368	349	367	349	348	348	355	347	350	351	353	352	4,236	0	4,236
27	TOTAL SEWER DIRECT O & M EXPENSES	5,088	5,064	5,525	5,179	4,727	4,562	4,665	4,644	4,636	4,725	4,772	5,000	58,818	1,507	60,325

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	Account No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	Adjustments	Adjusted O & M
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	701.7	Salaries & Wages - Employees	218	199	220	219	219	216	222	220	215	223	215	220	2,606	270	2,875
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	54	50	55	55	55	54	56	55	54	56	54	55	651	36	688
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	12	11	12	12	12	12	12	12	11	12	11	12	139	14	153
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	8	7	8	8	8	8	8	8	8	8	8	8	98	12	110
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	4	3	4	4	4	4	4	4	4	4	4	4	45	2	47
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	28	26	29	29	29	28	29	29	28	29	26	29	341	37	378
26	775.7	Miscellaneous Expenses	71	65	72	72	72	71	73	72	70	73	71	72	855	49	905
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	396	362	401	398	399	394	405	401	390	406	391	400	4,743	421	5,164

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-8(S)
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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 EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	562	539	586	585	576	569	574	575	567	580	559	568	6,840	530	7,370
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	140	135	146	146	144	142	143	144	142	145	140	142	1,709	51	1,760
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	9	9	10	10	10	10	10	10	10	10	9	10	115	16	131
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	26	25	27	27	26	26	26	26	26	27	26	26	313	67	381
10	731.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
11	732.8	Contractual Services - Acct.	23	22	24	24	23	23	23	23	23	24	23	23	279	0	279
12	733.8	Contractual Services - Legal	14	13	14	14	14	14	14	14	14	14	14	14	168	0	168
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	36	34	37	37	36	36	36	36	36	37	35	36	433	202	635
15	741.8	Rental of Real Building/Real Property	20	20	21	21	21	21	21	21	21	21	20	21	249	39	288
16	742.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	7	18
17	750.8	Transportation Expense	10	10	10	10	10	10	10	10	10	10	10	10	122	6	128
18	756.8	Insurance - Vehicle	16	15	16	16	16	16	16	16	16	16	16	16	191	0	191
19	757.8	Insurance - General Liability	32	31	34	34	33	33	33	33	33	33	32	33	393	81	474
20	758.8	Insurance - Workman's Comp (2)	10	9	10	10	10	10	10	10	10	10	10	10	117	1	118
21	759.8	Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	39	0	39
22	760.8	Advertising Expense	3	3	4	4	4	4	4	4	4	4	3	4	43	38	81
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	95	91	99	99	97	96	97	97	96	96	94	96	1,153	0	1,153
24	767.8	Reg. Comm. Exp. - Other	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	159	152	166	165	163	161	162	162	160	164	158	160	1,932	222	2,155
27		TOTAL SEWER ALLOCATED A & G EXPENSES	1,171	1,124	1,221	1,218	1,200	1,185	1,196	1,198	1,182	1,208	1,165	1,183	14,252	1,261	15,513

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	39,062	2,293	(960)	40,375	0	230	119	0	0	1,924	2,273	42,648
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	9,700	389	0	10,090	0	58	30	0	0	0	87	10,177
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	2,000	39	0	2,039	0	0	0	0	0	0	0	2,039
6	715.1-.8 Purchased Power	7,176	0	(13)	7,164	0	15	0	0	0	0	16	7,179
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	850	17	0	867	0	0	0	0	0	0	0	867
9	720.1-.8 Materials & Supplies	3,037	59	(47)	3,049	0	28	39	15	0	0	82	3,131
10	731.1-.8 Contractual Services - Eng.	57	1	(5)	52	0	0	0	0	0	0	0	52
11	732.1-.8 Contractual Services - Acct.	302	6	(29)	279	0	0	0	0	0	0	0	279
12	733.1-.8 Contractual Services - Legal	182	4	(17)	168	0	0	0	0	0	0	0	168
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	1,844	36	(45)	1,836	0	72	130	33	0	0	235	2,070
15	741.1-.8 Rental of Real Building/Real Property	270	5	(26)	249	0	39	0	0	0	0	39	288
16	742.1-.8 Rental of Equipment	252	5	(1)	256	0	6	1	0	0	0	7	263
17	750.1-.8 Transportation Expense	1,418	28	(23)	1,423	0	18	0	0	0	0	18	1,441
18	756.1-.8 Insurance - Vehicle	207	4	(20)	191	0	0	0	0	0	0	0	191
19	757.1-.8 Insurance - General Liability	425	8	(41)	393	0	81	0	0	0	0	81	474
20	758.1-.8 Insurance - Workman's Comp (2)	699	(8)	0	690	0	4	0	0	0	0	4	694
21	759.1-.8 Insurance - Other	42	1	(4)	39	0	0	0	0	0	0	0	39
22	760.1-.8 Advertising Expense	46	1	(4)	43	0	0	38	0	0	0	38	81
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	763	0	390	1,153	0	0	0	0	0	0	0	1,153
24	767.1-.8 Reg. Comm. Exp. - Other	103	0	(11)	93	0	0	0	0	0	0	0	93
25	770.1-.8 Bad Debt Expense	369	7	(35)	341	0	37	0	0	0	0	37	378
26	775.1-.8 Miscellaneous Expenses	7,175	140	(289)	7,026	0	128	143	0	0	0	272	7,298
27	TOTAL SEWER O & M EXPENSES	75,979	3,034	(1,200)	77,813	0	717	501	48	0	1,924	3,189	81,002

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/756 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name		1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	*701.1-.6*	*Salaries & Wages - Employees*	*29,214*	*1,715*	*(0)*	30,929	0	0	0	0	0	1,474	1,474	32,403
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits (1)	7,255	474	0	7,729	0	0	0	0	0	0	0	7,729
4	710.1-.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6	Sludge Removal Expenses	2,000	39	0	2,039	0	0	0	0	0	0	0	2,039
6	715.1-.6	Purchased Power	7,040	0	0	7,040	0	0	0	0	0	0	0	7,040
7	716.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6	Chemicals	850	17	0	867	0	0	0	0	0	0	0	867
9	*720.1-.6*	*Materials & Supplies*	*2,547*	*50*	0	*2,597*	0	0	0	0	0	0	0	2,597
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	1,376	27	0	1,403	0	0	0	33	0	0	33	1,436
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	240	5	0	245	0	0	0	0	0	0	0	245
17	*750.1-.6*	*Transportation Expense*	*1,180*	*23*	0	*1,203*	0	0	0	0	0	0	0	1,203
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workman's Comp (2)	523	6	0	529	0	0	0	0	0	0	0	529
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	*770.1-.6*	*Bad Debt Expense*	*0*	*0*	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	4,157	81	0	4,238	0	0	0	0	0	0	0	4,238
27	**TOTAL SEWER DIRECT O & M EXPENSES**		56,382	2,436	(0)	58,818	0	0	0	33	0	1,474	1,507	60,325

Notes:
(1) *Employee Pensions & Benefits 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 -2.598% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	2,717	159	(270)	2,606	0	145	0	0	0	124	270	2,875
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	675	(23)	0	651	0	36	0	0	0	0	36	688
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	9	0	(1)	9	0	0	0	0	0	0	0	9
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	150	3	(14)	139	0	14	0	0	0	0	14	153
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	106	2	(10)	98	0	12	0	0	0	0	12	110
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	49	(4)	0	45	0	2	0	0	0	0	2	47
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	369	7	(35)	341	0	37	0	0	0	0	37	378
26	775.7	Miscellaneous Expenses	926	18	(89)	855	0	49	0	0	0	0	49	905
27		TOTAL SEWER O & M EXPENSES	5,001	162	(420)	4,743	0	297	0	0	0	124	421	5,164

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	7,131	419	(709)	6,840	0	85	119	0	0	326	530	7,370
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	1,771	(62)	0	1,709	0	21	30	0	0	0	51	1,760
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	127	0	(12)	115	0	16	0	0	0	0	16	131
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	339	7	(33)	313	0	14	39	15	0	0	67	381
10	731.8	Contractual Services - Eng.	57	1	(5)	52	0	0	0	0	0	0	0	52
11	732.8	Contractual Services - Acct.	302	6	(29)	279	0	0	0	0	0	0	0	279
12	733.8	Contractual Services - Legal	182	4	(17)	168	0	0	0	0	0	0	0	168
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	469	9	(45)	433	0	72	130	0	0	0	202	635
15	741.8	Rental of Real Building/Real Property	270	5	(26)	249	0	39	0	0	0	0	39	288
16	742.8	Rental of Equipment	12	0	(1)	11	0	6	1	0	0	0	7	18
17	750.8	Transportation Expense	132	3	(13)	122	0	6	0	0	0	0	6	128
18	756.8	Insurance - Vehicle	207	4	(20)	191	0	0	0	0	0	0	0	191
19	757.8	Insurance - General Liability	425	8	(41)	393	0	81	0	0	0	0	81	474
20	758.8	Insurance - Workman's Comp (2)	128	(11)	0	117	0	1	0	0	0	0	1	118
21	759.8	Insurance - Other	42	1	(4)	39	0	0	0	0	0	0	0	39
22	760.8	Advertising Expense	46	1	(4)	43	0	0	38	0	0	0	38	81
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	783	0	380	1,153	0	0	0	0	0	0	0	1,153
24	767.8	Reg. Comm. Exp. - Other	103	0	(11)	93	0	0	0	0	0	0	0	93
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	2,092	41	(200)	1,932	0	79	143	0	0	0	222	2,155
27		TOTAL SEWER O & M EXPENSES	14,596	436	(780)	14,252	0	420	501	15	0	326	1,261	15,513

Notes:
(1) Employee Pensions & Benefits is calculated as 24.98% 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.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	39,061	42,648	3,587	9.18%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	9,700	10,177	477	4.91%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	2,000	2,039	39	1.95%
6	715.1-.8	Purchased Power	7,176	7,179	3	0.04%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	850	867	17	1.95%
9	720.1-.8	Materials & Supplies	3,036	3,131	94	3.11%
10	731.1-.8	Contractual Services - Eng.	57	52	(4)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	302	279	(23)	(7.63%)
12	733.1-.8	Contractual Services - Legal	182	168	(14)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	1,845	2,070	226	12.24%
15	741.1-.8	Rental of Real Building/Real Property	270	288	18	6.84%
16	742.1-.8	Rental of Equipment	252	263	11	4.17%
17	750.1-.8	Transportation Expense	1,418	1,441	23	1.64%
18	756.1-.8	Insurance - Vehicle	207	191	(16)	(7.63%)
19	757.1-.8	Insurance - General Liability	425	474	49	11.54%
20	758.1-.8	Insurance - Workman's Comp	699	694	(5)	(0.69%)
21	759.1-.8	Insurance - Other	42	39	(3)	(7.63%)
22	760.1-.8	Advertising Expense	46	81	35	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	763	1,153	390	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	102	93	(10)	(9.54%)
25	770.1-.8	Bad Debt Expense	369	378	9	2.35%
26	775.1-.8	Miscellaneous Expenses	7,175	7,298	122	1.71%
27	TOTAL SEWER O & M EXPENSES		75,978	81,002	5,024	6.61%
28	TOTAL (LESS ACCTS 766 & 767)		75,113	79,757	4,644	6.18%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	29,214	32,403	3,189	10.92%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	7,255	7,729	474	6.54%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	2,000	2,039	39	1.95%
6	715.1-.6	Purchased Power	7,040	7,040	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	850	867	17	1.95%
9	720.1-.6	Materials & Supplies	2,547	2,597	50	1.96%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	1,376	1,436	60	4.33%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	240	245	5	1.95%
17	750.1-.6	Transportation Expense	1,180	1,203	23	1.96%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	523	529	6	1.13%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	4,157	4,238	81	1.94%
27	TOTAL SEWER O & M EXPENSES		56,382	60,325	3,943	6.99%
28	TOTAL (LESS ACCTS 766 & 767)		56,382	60,325	3,943	6.99%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.7	Salaries & Wages - Employees	2,717	2,875	159	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	675	688	13	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	9	9	(1)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	150	153	3	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	106	110	4	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	49	47	(2)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	369	378	9	2.35%
26	775.1-.7	Miscellaneous Expenses	926	905	(21)	(2.30%)
27		**TOTAL SEWER O & M EXPENSES**	5,001	5,164	164	3.28%
28		**TOTAL (LESS ACCTS 766 & 767)**	5,001	5,164	164	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	7,131	7,370	239	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	1,771	1,760	(11)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	127	131	4	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	339	381	41	12.19%
10	731.1-.8	Contractual Services - Eng.	57	52	(4)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	302	279	(23)	(7.63%)
12	733.1-.8	Contractual Services - Legal	182	168	(14)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	469	635	166	35.44%
15	741.1-.8	Rental of Real Building/Real Property	270	288	18	6.84%
16	742.1-.8	Rental of Equipment	12	18	6	47.33%
17	750.1-.8	Transportation Expense	132	128	(4)	(3.08%)
18	756.1-.8	Insurance - Vehicle	207	191	(16)	(7.63%)
19	757.1-.8	Insurance - General Liability	425	474	49	11.54%
20	758.1-.8	Insurance - Workman's Comp	128	118	(9)	(7.18%)
21	759.1-.8	Insurance - Other	42	39	(3)	(7.63%)
22	760.1-.8	Advertising Expense	46	81	35	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	763	1,153	390	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	102	93	(10)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	2,092	2,155	63	3.00%
27	TOTAL SEWER O & M EXPENSES		14,595	15,513	917	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		13,730	14,267	537	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
Page 1 of 2
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$180	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
16					
17	Jones, Edmunds and Assocciates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$175	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$180	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,800	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,280	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	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,853	$5	
51	Marco Island	Docket No. 920655-WS	106,820	216	
52	GIGA	Docket No. 920199-WS	677,601	1,370	
53	Lehigh	Docket No. 911188-WS	67,100	136	
54			854,174	1,727	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	2,012	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	873	
58			1,427,241	2,885	
59	Total Projected Rate Case Expense		2,281,415	4,612	
60	Annual Amortization		$570,354	$1,153	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	253	
64	% of Total		100.000000%	0.202154%	

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	$248	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, Vickars, 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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)
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-6 (S)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	30	40	2.50%	1	0	1	0.00%	0	1
4	389.1 Other Plant & Misc. Equipment	176	18	5.56%	10	0	10	0.00%	0	10
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	14.38%	0	0
8	360.2 Collection Sewers - Force	242,362	30	3.33%	8,071	0	8,071	14.38%	1,161	6,910
9	361.2 Collection Sewers - Gravity	23,418	45	2.22%	520	0	520	14.38%	75	445
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	5,487	38	2.63%	144	0	144	0.00%	0	144
12	364.2 Flow Measuring Devices	13,475	5	20.00%	2,695	0	2,695	0.00%	0	2,695
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	0	32	3.13%	0	0	0	14.38%	0	0
18	370.3 Receiving Wells	39,000	30	3.33%	1,299	0	1,299	14.38%	187	1,112
19	371.3 Pumping Equipment	54,572	18	5.56%	3,034	0	3,034	14.38%	436	2,598
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	14.38%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	203,345	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	283,696	32	3.13%	8,880	0	8,880	5.76%	512	8,368
24	380.4 Treatment & Disposal	260,205	18	5.56%	14,467	0	14,467	5.76%	834	13,633
25	381.4 Plant Sewers	73,071	35	2.86%	2,090	0	2,090	5.76%	120	1,970
26	382.4 Outfall Sewer Lines	2,726	30	3.33%	91	0	91	0.00%	0	91
27	389.4 Other Plant & Misc. Equipment	833	18	5.56%	46	0	46	5.76%	3	43
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	723	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	7,368	40	2.50%	184	0	184	0.00%	0	184
31	390.5 Office Furniture & Equipment	4,553	15	6.67%	304	0	304	0.00%	0	304
32	390.51 Computer Equipment	12,121	6	16.67%	2,021	0	2,021	0.00%	0	2,021
33	391.5 Transportation Equipment	6,993	6	16.67%	1,166	0	1,166	0.00%	0	1,166
34	392.5 Stores Equipment	66	18	5.56%	4	0	4	0.00%	0	4
35	393.5 Tools, Shop & Garage Equipment	2,538	16	6.25%	159	0	159	0.00%	0	159
36	394.5 Laboratory Equipment	2,301	15	6.67%	154	0	154	0.00%	0	154
37	395.5 Power Operated Equipment	2,907	12	8.33%	242	0	242	0.00%	0	242
38	396.5 Communication Equipment	1,319	10	10.00%	132	0	132	0.00%	0	132
39	397.5 Miscellaneous Equipment	593	15	6.67%	40	0	40	0.00%	0	40
40	398.5 Other Tangible Plant	1,116	10	10.00%	112	0	112	0.00%	0	112
41	**INTANGIBLE PLANT**	206		5.34%	11	0	11	0.00%	0	11
42	**COLLECTION PLANT**	284,742		4.01%	11,430	0	11,430	10.81%	1,236	10,194
43	**SYSTEM PUMPING PLANT**	93,572		4.63%	4,333	0	4,333	14.38%	623	3,710
44	**TREATMENT AND DISPOSAL PLANT**	823,877		3.10%	25,574	0	25,574	5.74%	1,469	24,105
45	**GENERAL PLANT**	42,597		10.61%	4,518	0	4,518	0.00%	0	4,518
46	**TOTAL DEPRECIATION EXPENSE**	1,244,994		3.68%	45,866	0	45,866	7.26%	3,328	42,538
47	**LESS: AMORTIZATION OF CIAC**				(17,315)	0	(17,315)		(1,122)	(16,193)
48	**NET DEPRECIATION EXPENSE - SEWER**				28,551	0	28,551		2,206	26,345

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	150,767	4.46%	6,724	0	6,724	0.00%	0	6,724
2	Line/Main Extension Fees	4,136	3.60%	149	0	149	0.00%	0	149
3	Contributed Lines	262,567	3.60%	9,452	0	9,452	10.81%	1,022	8,430
4	Contributed Property Other Than Lines	16,745	4.14%	693	0	693	14.38%	100	593
5	Service Installation Fees	11,340	2.62%	297	0	297	0.00%	0	297
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	445,555		17,315	0	17,315		1,122	16,193

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	13,475	2,695	20.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	283,696	8,880	3.13%
5	380.4 Treatment & Disposal	260,205	14,467	5.56%
6	381.4 Plant Sewers	73,071	2,090	2.86%
7	382.4 Outfall Sewer Lines	2,726	91	3.34%
8	389.4 Other Plant & Misc. Equipment	833	46	5.52%
9	**COMPOSITE RATE**	634,007	28,269	4.46%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	242,362	8,071	3.33%
13	361.2 Collection Sewers - Gravity	23,418	520	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	0	0	0.00%
17	370.3 Receiving Wells	39,000	1,299	3.33%
18	371.3 Pumping Equipment	54,572	3,034	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	359,352	12,924	3.60%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	5,487	144	2.62%
23	**COMPOSITE RATE**	5,487	144	2.62%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	634,007	28,269	4.46%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	359,352	12,924	3.60%
27	Service Installation Fees (Line 23)	5,487	144	2.62%
28	**COMPOSITE RATE**	998,846	41,337	4.14%

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

(1)		(2)	(3)	(4)	(5)	(6)
		1996 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	4,546	0	4,546	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	3,230	182	3,412	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	3,230	182	3,412		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,428	0	1,428		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,428	0	1,428		
10	Non-used & Useful Percent			8.39%	A-6(S)7/7	
11	Non-used & Useful Amount		(120)	(120)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,428	(120)	1,308		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	9,204	62	9,266		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 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	101,019	0	101,019	B-4(S)
3	Less:				
4	O & M Expenses	77,813	3,189	81,002	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	26,345	0	26,345	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	9,204	4,608	13,812	B-15(S)
8	Pre-Tax Operating Expenses	113,362	7,797	121,159	
9	**PRE-TAX OPERATING INCOME**	(12,343)	(7,797)	(20,140)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(12,343)	(7,797)	(20,140)	
12	Less:				
13	Interest Expense:				
14	Rate Base	571,341	0	571,341	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	30,224	0	30,224	C-3
17	Net Taxable Income (L11 - L16)	(42,567)	(7,797)	(50,364)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(16,420)	(3,008)	(19,428)	
20	Less:				
21	Parent Debt Adjustment	1,606	0	1,606	C-1(S)
22	Investment Tax Credit	228	0	228	C-7(S)
23	**TOTAL INCOME TAXES**	(18,254)	(3,008)	(21,262)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	7.26%	0.00%	7.26%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	3,710,792	0	3,710,792	A-6 (S)
2	Utility Land & Land Rights	7,602	0	7,602	A-6 (S)
3	Non-Used and Useful	(289,167)	0	(289,167)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(1,165,331)	0	(1,165,331)	A-10 (S)
6	CIAC	(312,339)	0	(312,339)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	82,263	0	82,263	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(9,983)	0	(9,983)	Vol. II
13	Deferred Taxes	(16,690)	0	(16,690)	C-7 (S)
14	Working Capital Allowance	57,830	0	57,830	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	2,064,977	0	2,064,977	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		2,932,693
10	Utility Adjustment to ordered balance (1)		7,482
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		2,940,175
16			
17			
18	1993 Additions		94,439
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	16,919
21	1993 Net Additions		111,358
22	**12/31/93 Balance**		3,051,533
23			
24			
25	1994 Additions		74,021
26	1994 Retirements		5,949
27	1994 Adjustments		0
28	1994 Net Additions		68,072
29	**12/31/94 Balance**		3,119,605
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,608)
32	1995 Additions		602,717
33	1995 Retirements		3,759
34	1995 Adjustments		0
35	1995 Net Additions		598,959
36	**12/31/95 Balance**		3,716,956
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(15,011)
39	1996 Additions		38,192
40	1996 Retirements		10,170
41	1996 Adjustments		0
42	1996 Net Additions		28,022
43	**12/31/96 Balance**		3,729,967

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	2,926	0	0	0	2,926	0	2,926	2,926	0	2,926
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	3,797	0	0	0	3,797	0	3,797	3,797	0	3,797
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	282,492	0	0	0	282,492	0	282,492	282,492	0	282,492
9	361.2 Collection Sewers - Gravity	1,315,388	0	0	0	1,315,388	0	1,315,388	1,315,388	0	1,315,388
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	313,162	0	0	0	313,162	0	313,162	313,162	0	313,162
12	364.2 Flow Measuring Devices	3,324	0	0	0	3,324	0	3,324	3,324	0	3,324
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	8,768	0	0	0	8,768	0	8,768	8,768	0	8,768
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,302	0	0	0	1,302	0	1,302	1,302	0	1,302
18	370.3 Receiving Wells	90,144	0	0	0	90,144	0	90,144	90,144	0	90,144
19	371.3 Pumping Equipment	333,935	17,850	(10,000)	7,850	341,785	0	341,785	338,162	0	338,162
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	249,247	0	0	0	249,247	0	249,247	249,247	0	249,247
24	380.4 Treatment & Disposal	748,261	0	0	0	748,261	0	748,261	748,261	0	748,261
25	381.4 Plant Sewers	157,154	0	0	0	157,154	0	157,154	157,154	0	157,154
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	3,805	0	0	0	3,805	0	3,805	3,805	0	3,805
30	354.5 Structures & Improvements	38,684	327	(170)	157	38,842	0	38,842	38,791	0	38,791
31	390.5 Office Furniture & Equipment	23,973	0	0	0	23,973	0	23,973	23,973	0	23,973
32	390.51 Computer Equipment	56,480	12,115	0	12,115	68,595	0	68,595	63,813	0	63,813
33	391.5 Transportation Equipment	35,829	1,628	0	1,628	37,457	0	37,457	36,815	0	36,815
34	392.5 Stores Equipment	345	0	0	0	345	0	345	345	0	345
35	393.5 Tools, Shop & Garage Equipment	13,065	491	0	491	13,555	0	13,555	13,362	0	13,362
36	394.5 Laboratory Equipment	11,884	385	0	385	12,269	0	12,269	12,117	0	12,117
37	395.5 Power Operated Equipment	12,036	5,397	0	5,397	17,433	0	17,433	15,309	0	15,309
38	396.5 Communication Equipment	6,944	0	0	0	6,944	0	6,944	6,944	0	6,944
39	397.5 Miscellaneous Equipment	3,122	0	0	0	3,122	0	3,122	3,122	0	3,122
40	398.5 Other Tangible Plant	5,876	0	0	0	5,876	0	5,876	5,876	0	5,876
41	**INTANGIBLE PLANT**	2,926	0	0	0	2,926	0	2,926	2,926	0	2,926
42	**COLLECTION PLANT**	1,906,931	0	0	0	1,906,931	0	1,906,931	1,906,931	0	1,906,931
43	**SYSTEM PUMPING PLANT**	425,381	17,850	(10,000)	7,850	433,231	0	433,231	429,608	0	429,608
44	**TREATMENT AND DISPOSAL PLANT**	1,154,862	0	0	0	1,154,862	0	1,154,862	1,154,862	0	1,154,862
45	**GENERAL PLANT**	212,043	20,342	(170)	20,172	232,215	0	232,215	224,265	0	224,265
46	**TOTAL PLANT IN SERVICE**	3,701,945	38,192	(10,170)	28,022	3,729,967	0	3,729,967	3,718,394	0	3,718,394
47	**LAND & LAND RIGHTS**	7,802	0	0	0	7,802	0	7,802	7,802	0	7,802
48	**TOTAL PIS LESS LAND**	3,694,143	38,192	(10,170)	28,022	3,722,165	0	3,722,165	3,710,792	0	3,710,792

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	0	2,928
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	3,797	0	3,797
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	262,492	262,492	262,492	262,492	262,492	262,492	262,492	262,492	262,492	262,492	262,492	262,492	262,492	0	262,492
9	361.2 Collection Sewers - Gravity	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	1,315,388	0	1,315,388
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	313,162	313,162	313,162	313,162	313,162	313,162	313,162	313,162	313,162	313,162	313,162	313,162	313,162	0	313,162
12	364.2 Flow Measuring Devices	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	0	3,324
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	0	8,768
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	0	1,302
18	370.3 Receiving Wells	90,144	90,144	90,144	90,144	90,144	90,144	90,144	90,144	90,144	90,144	90,144	90,144	90,144	0	90,144
19	371.3 Pumping Equipment	333,935	333,935	333,935	333,935	333,935	333,935	341,785	341,785	341,785	341,785	341,785	341,785	341,785	7,850	338,182
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	249,247	249,247	249,247	249,247	249,247	249,247	249,247	249,247	249,247	249,247	249,247	249,247	249,247	0	249,247
24	360.4 Treatment & Disposal	748,261	748,261	748,261	748,261	748,261	748,261	748,261	748,261	748,261	748,261	748,261	748,261	748,261	0	748,261
25	361.4 Plant Sewers	157,154	157,154	157,154	157,154	157,154	157,154	157,154	157,154	157,154	157,154	157,154	157,154	157,154	0	157,154
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	0	3,805
30	354.5 Structures & Improvements	38,684	38,814	38,824	38,851	38,856	38,862	38,724	38,729	38,734	38,761	38,787	38,815	38,842	157	38,791
31	390.5 Office Furniture & Equipment	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	0	23,973
32	390.51 Computer Equipment	58,480	61,286	61,657	62,648	62,845	63,043	64,219	64,417	64,614	85,805	86,582	87,804	88,595	12,115	63,813
33	391.5 Transportation Equipment	35,629	36,475	36,525	36,658	36,685	36,711	36,869	36,896	36,922	37,055	37,184	37,324	37,457	1,828	36,815
34	392.5 Stores Equipment	345	345	345	345	345	345	345	345	345	345	345	345	345	0	345
35	393.5 Tools, Shop & Garage Equipment	13,065	13,259	13,274	13,314	13,322	13,330	13,378	13,386	13,394	13,434	13,473	13,515	13,555	491	13,362
36	394.5 Laboratory Equipment	11,884	12,036	12,048	12,080	12,086	12,092	12,130	12,136	12,142	12,174	12,204	12,237	12,269	385	12,117
37	395.5 Power Operated Equipment	12,036	14,177	14,342	14,784	14,872	14,960	15,484	15,572	15,660	16,101	16,527	16,992	17,433	5,397	15,303
38	396.5 Communication Equipment	6,944	6,944	6,944	6,944	6,944	6,944	6,944	6,944	6,944	6,944	6,944	6,944	6,944	0	6,944
39	397.5 Miscellaneous Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	0	3,122
40	398.5 Other Tangible Plant	5,876	5,876	5,876	5,876	5,876	5,876	5,876	5,876	5,876	5,876	5,876	5,876	5,876	0	5,876
41	**INTANGIBLE PLANT**	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	0	2,928
42	**COLLECTION PLANT**	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	1,906,931	0	1,906,931
43	**SYSTEM PUMPING PLANT**	425,381	425,381	425,381	425,381	425,381	425,381	433,231	433,231	433,231	433,231	433,231	433,231	433,231	7,850	429,606
44	**TREATMENT AND DISPOSAL PLANT**	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	1,154,662	0	1,154,662
45	**GENERAL PLANT**	212,043	220,112	220,735	222,399	222,730	223,062	224,867	225,199	225,531	227,195	228,802	230,551	232,215	20,172	224,265
46	**TOTAL PLANT IN SERVICE**	3,701,945	3,710,015	3,710,637	3,712,301	3,712,633	3,712,964	3,722,620	3,722,951	3,723,283	3,724,947	3,726,554	3,728,303	3,729,967	28,022	3,718,394
47	**LAND & LAND RIGHTS**	7,602	7,602	7,602	7,602	7,602	7,602	7,602	7,602	7,602	7,602	7,602	7,602	7,602	0	7,602
48	**TOTAL PIS LESS LAND**	3,694,343	3,702,413	3,703,035	3,704,699	3,705,031	3,705,363	3,715,018	3,715,350	3,715,681	3,717,345	3,718,952	3,720,701	3,722,365	28,022	3,710,792

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	7,850	0	0	0	0	0	0	7,850	4,227
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	130	10	27	5	5	(138)	5	5	27	28	28	27	157	107
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	4,806	371	991	197	197	1,178	197	197	991	957	1,042	991	12,115	7,333
33	391.5 Transportation Equipment	646	50	133	27	27	158	27	27	133	129	140	133	1,628	985
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	195	15	40	8	8	48	8	8	40	39	42	40	491	297
36	394.5 Laboratory Equipment	153	12	31	6	6	37	6	6	31	30	33	31	385	233
37	395.5 Power Operated Equipment	2,141	165	441	88	88	524	88	88	441	428	464	441	5,397	3,267
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	7,850	0	0	0	0	0	0	7,850	4,227
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	8,070	622	1,664	332	332	1,805	332	332	1,664	1,607	1,749	1,664	20,172	12,222
46	**TOTAL NET ADDITIONS**	8,070	622	1,664	332	332	9,655	332	332	1,664	1,607	1,749	1,664	28,022	16,449
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	8,070	622	1,664	332	332	9,655	332	332	1,664	1,607	1,749	1,664	28,022	16,449

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	17,850	0	0	0	0	0	0	17,850	9,812
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	130	10	27	5	5	32	5	5	27	26	28	27	327	196
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	4,806	371	991	197	197	1,178	197	197	991	957	1,042	991	12,115	7,333
33	391.5 Transportation Equipment	648	50	133	27	27	158	27	27	133	129	140	133	1,628	985
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	195	15	40	8	8	48	8	8	40	39	42	40	491	297
36	394.5 Laboratory Equipment	153	12	31	6	6	37	6	6	31	30	33	31	385	233
37	395.5 Power Operated Equipment	2,141	165	441	88	88	524	88	88	441	428	464	441	5,397	3,267
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	17,850	0	0	0	0	0	0	17,850	9,812
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	8,070	622	1,664	332	332	1,975	332	332	1,664	1,607	1,749	1,664	20,342	12,313
46	**TOTAL GROSS ADDITIONS**	8,070	622	1,664	332	332	19,825	332	332	1,664	1,607	1,749	1,664	38,192	21,925
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	8,070	622	1,664	332	332	19,825	332	332	1,664	1,607	1,749	1,664	38,192	21,925

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	10,000	0	0	0	0	0	0	10,000	5,385
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	170	0	0	0	0	0	0	170	91
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	10,000	0	0	0	0	0	0	10,000	5,385
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	170	0	0	0	0	0	0	170	91
46	**TOTAL RETIREMENTS**	0	0	0	0	0	10,170	0	0	0	0	0	0	10,170	5,476
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	10,170	0	0	0	0	0	0	10,170	5,476

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	2,928	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	3,797	0.00%	0
7	354.2 Structures & Improvements	0	15.00%	0
8	360.2 Collection Sewers - Force	262,492	15.00%	39,374
9	361.2 Collection Sewers - Gravity	1,315,388	15.00%	197,308
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	313,162	0.00%	0
12	364.2 Flow Measuring Devices	3,324	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	8,768	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1,302	15.00%	195
18	370.3 Receiving Wells	90,144	15.00%	13,522
19	371.3 Pumping Equipment	338,162	15.00%	50,724
20	389.3 Other Plant & Misc. Equipment	0	15.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	249,247	9.64%	24,032
24	380.4 Treatment & Disposal	748,261	9.64%	72,147
25	381.4 Plant Sewers	157,154	9.64%	15,153
26	382.4 Outfall Sewer Lines	0	9.64%	0
27	389.4 Other Plant & Misc. Equipment	0	9.64%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	3,805	0.00%	0
30	354.5 Structures & Improvements	38,791	0.00%	0
31	390.5 Office Furniture & Equipment	23,973	0.00%	0
32	390.51 Computer Equipment	63,813	0.00%	0
33	391.5 Transportation Equipment	36,815	0.00%	0
34	392.5 Stores Equipment	345	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	13,362	0.00%	0
36	394.5 Laboratory Equipment	12,117	0.00%	0
37	395.5 Power Operated Equipment	15,303	0.00%	0
38	396.5 Communication Equipment	6,944	0.00%	0
39	397.5 Miscellaneous Equipment	3,122	0.00%	0
40	398.5 Other Tangible Plant	5,876	0.00%	0
41	INTANGIBLE PLANT	2,928	0.00%	0
42	COLLECTION PLANT	1,906,931	12.41%	236,682
43	SYSTEM PUMPING PLANT	429,608	15.00%	64,441
44	TREATMENT AND DISPOSAL PLANT	1,154,662	9.64%	111,332
45	GENERAL PLANT	224,265	0.00%	0
46	TOTAL PLANT IN SERVICE	3,718,394	11.09%	412,455
47	LAND & LAND RIGHTS	7,602	0.00%	0
48	TOTAL PIS LESS LAND	3,710,792	11.12%	412,455

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	412,455	0	412,455	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(123,288)	0	(123,288)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	289,167	0	289,167	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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		743,972
10	Utility Adjustment to ordered balance (1)		(41,689)
11	1992 Additions		73,245
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		73,245
15	12/31/92 Balance		775,528
16			
17			
18	1993 Additions		85,098
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	6,556
21	1993 Net Additions		91,654
22	12/31/93 Balance		867,181
23			
24			
25	1994 Additions		113,506
26	1994 Retirements		5,949
27	1994 Adjustments		0
28	1994 Net Additions		107,557
29	12/31/94 Balance		974,738
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(716)
32	1995 Additions		131,379
33	1995 Retirements		3,759
34	1995 Adjustments		0
35	1995 Net Additions		127,620
36	12/31/95 Balance		1,101,643
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(4,298)
39	1996 Additions		146,920
40	1996 Retirements		10,170
41	1996 Adjustments		0
42	1996 Net Additions		136,750
43	12/31/96 Balance		1,234,096

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	1,573	73	1,646	0	1,646	1,610	0	1,610
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	52,309	8,741	61,050	0	61,050	56,680	0	56,680
9	361.2 Collection Sewers - Gravity	351,632	29,202	380,834	0	380,834	366,233	0	366,233
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	89,230	8,236	97,466	0	97,466	93,348	0	93,348
12	364.2 Flow Measuring Devices	1,732	665	2,397	0	2,397	2,065	0	2,065
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1,833	488	2,321	0	2,321	2,077	0	2,077
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	100	41	141	0	141	121	0	121
18	370.3 Receiving Wells	26,828	3,002	29,830	0	29,830	28,329	0	28,329
19	371.3 Pumping Equipment	129,881	8,802	138,683	0	138,683	133,897	0	133,897
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	111,372	7,801	119,173	0	119,173	115,273	0	115,273
24	380.4 Treatment & Disposal	227,433	41,603	269,036	0	269,036	248,234	0	248,234
25	381.4 Plant Sewers	2,416	4,495	6,911	0	6,911	4,663	0	4,663
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	8,744	800	9,544	0	9,544	9,137	0	9,137
31	390.5 Office Furniture & Equipment	11,049	1,599	12,648	0	12,648	11,849	0	11,849
32	390.51 Computer Equipment	25,937	10,638	36,575	0	36,575	31,256	0	31,256
33	391.5 Transportation Equipment	26,466	6,137	32,603	0	32,603	29,535	0	29,535
34	392.5 Stores Equipment	117	19	136	0	136	126	0	126
35	393.5 Tools, Shop & Garage Equipment	6,761	835	7,596	0	7,596	7,178	0	7,178
36	394.5 Laboratory Equipment	1,758	808	2,566	0	2,566	2,162	0	2,162
37	395.5 Power Operated Equipment	12,282	1,275	13,557	0	13,557	12,920	0	12,920
38	396.5 Communication Equipment	3,247	694	3,941	0	3,941	3,594	0	3,594
39	397.5 Miscellaneous Equipment	785	208	993	0	993	889	0	889
40	398.5 Other Tangible Plant	3,861	588	4,449	0	4,449	4,155	0	4,155
41	**INTANGIBLE PLANT**	1,573	73	1,646	0	1,646	1,610	0	1,610
42	**COLLECTION PLANT**	496,736	47,332	544,068	0	544,068	520,403	0	520,403
43	**SYSTEM PUMPING PLANT**	156,809	11,845	168,654	0	168,654	162,347	0	162,347
44	**TREATMENT AND DISPOSAL PLANT**	341,221	53,899	395,120	0	395,120	368,170	0	368,170
45	**GENERAL PLANT**	101,007	23,601	124,608	0	124,608	112,801	0	112,801
46	**TOTAL SEWER ACCUM. DEPR.**	1,097,346	136,750	1,234,096	0	1,234,096	1,165,331	0	1,165,331

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1,573	1,579	1,585	1,591	1,597	1,603	1,610	1,616	1,622	1,628	1,634	1,640	1,646	73	1,610
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	52,309	53,037	53,765	54,493	55,221	55,949	56,682	57,410	58,138	58,866	59,594	60,322	61,050	8,741	56,680
9	361.2 Collection Sewers - Gravity	351,832	354,066	356,500	358,934	361,368	363,802	366,230	368,664	371,098	373,532	375,966	378,400	380,834	29,202	366,233
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	89,230	89,918	90,602	91,288	91,974	92,660	93,350	94,036	94,722	95,408	96,094	96,780	97,466	8,236	93,348
12	364.2 Flow Measuring Devices	1,732	1,787	1,842	1,897	1,952	2,007	2,067	2,122	2,177	2,232	2,287	2,342	2,397	665	2,065
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1,833	1,874	1,915	1,956	1,997	2,038	2,075	2,116	2,157	2,198	2,239	2,280	2,321	488	2,077
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	100	103	106	109	112	115	123	126	129	132	135	138	141	41	121
18	370.3 Receiving Wells	26,828	27,078	27,328	27,578	27,828	28,078	28,330	28,580	28,830	29,080	29,330	29,580	29,830	3,002	28,329
19	371.3 Pumping Equipment	129,881	131,448	133,015	134,582	136,149	137,716	129,281	130,848	132,415	133,982	135,549	137,116	138,683	8,802	133,897
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	111,372	112,022	112,672	113,322	113,972	114,622	115,273	115,923	116,573	117,223	117,873	118,523	119,173	7,801	115,273
24	380.4 Treatment & Disposal	227,433	230,900	234,367	237,834	241,301	244,768	248,234	251,701	255,168	258,635	262,102	265,569	269,036	41,603	248,234
25	381.4 Plant Sewers	2,416	2,791	3,166	3,541	3,916	4,291	4,861	5,036	5,411	5,786	6,161	6,536	6,911	4,495	4,663
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	8,744	8,825	8,906	8,987	9,068	9,149	9,058	9,139	9,220	9,301	9,382	9,463	9,544	800	9,137
31	390.5 Office Furniture & Equipment	11,049	11,182	11,315	11,448	11,581	11,714	11,850	11,983	12,116	12,249	12,382	12,515	12,648	1,599	11,849
32	390.51 Computer Equipment	25,937	26,824	27,711	28,598	29,485	30,372	31,253	32,140	33,027	33,914	34,801	35,688	36,575	10,638	31,256
33	391.5 Transportation Equipment	26,466	26,977	27,488	27,999	28,510	29,021	29,537	30,048	30,559	31,070	31,581	32,092	32,603	6,137	29,535
34	392.5 Stores Equipment	117	119	121	123	125	127	124	126	128	130	132	134	136	19	126
35	393.5 Tools, Shop & Garage Equipment	6,761	6,831	6,901	6,971	7,041	7,111	7,176	7,246	7,316	7,386	7,456	7,526	7,596	835	7,178
36	394.5 Laboratory Equipment	1,758	1,825	1,892	1,959	2,026	2,093	2,164	2,231	2,298	2,365	2,432	2,499	2,566	808	2,162
37	395.5 Power Operated Equipment	12,282	12,388	12,494	12,600	12,706	12,812	12,921	13,027	13,133	13,239	13,345	13,451	13,557	1,275	12,920
38	396.5 Communication Equipment	3,247	3,305	3,363	3,421	3,479	3,537	3,593	3,651	3,709	3,767	3,825	3,883	3,941	694	3,594
39	397.5 Miscellaneous Equipment	785	802	819	836	853	870	891	908	925	942	959	976	993	208	889
40	398.5 Other Tangible Plant	3,861	3,910	3,959	4,008	4,057	4,106	4,155	4,204	4,253	4,302	4,351	4,400	4,449	588	4,155
41	**INTANGIBLE PLANT**	1,573	1,579	1,585	1,591	1,597	1,603	1,610	1,616	1,622	1,628	1,634	1,640	1,646	73	1,610
42	**COLLECTION PLANT**	496,736	500,680	504,624	508,568	512,512	516,456	520,404	524,348	528,292	532,236	536,180	540,124	544,068	47,332	520,403
43	**SYSTEM PUMPING PLANT**	156,809	158,629	160,449	162,269	164,089	165,909	157,734	159,554	161,374	163,194	165,014	166,834	168,654	11,845	162,347
44	**TREATMENT AND DISPOSAL PLANT**	341,221	345,713	350,205	354,697	359,189	363,681	368,168	372,860	377,152	381,644	386,136	390,628	395,120	53,899	368,170
45	**GENERAL PLANT**	101,007	102,988	104,969	106,950	108,931	110,912	112,722	114,703	116,684	118,665	120,646	122,627	124,608	23,601	112,801
46	**TOTAL SEWER ACCUM. DEPR.**	1,097,346	1,109,589	1,121,832	1,134,075	1,146,318	1,158,561	1,160,838	1,172,881	1,185,124	1,197,367	1,209,610	1,221,853	1,234,096	136,750	1,165,331

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	6	6	6	6	6	7	6	6	6	6	6	6	73	37
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	728	728	728	728	728	733	728	728	728	728	728	728	8,741	4,371
9	361.2 Collection Sewers - Gravity	2,434	2,434	2,434	2,434	2,434	2,428	2,434	2,434	2,434	2,434	2,434	2,434	29,202	14,601
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	686	686	686	686	686	690	686	686	686	686	686	686	8,236	4,118
12	364.2 Flow Measuring Devices	55	55	55	55	55	60	55	55	55	55	55	55	665	333
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	41	41	41	41	41	37	41	41	41	41	41	41	488	244
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	3	3	3	3	3	8	3	3	3	3	3	3	41	21
18	378.3 Receiving Wells	250	250	250	250	250	252	250	250	250	250	250	250	3,002	1,501
19	371.3 Pumping Equipment	1,567	1,567	1,567	1,567	1,567	(8,435)	1,567	1,567	1,567	1,567	1,567	1,567	8,802	4,016
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	650	650	650	650	650	651	650	650	650	650	650	650	7,801	3,901
24	380.4 Treatment & Disposal	3,467	3,467	3,467	3,467	3,467	3,466	3,467	3,467	3,467	3,467	3,467	3,467	41,603	20,801
25	381.4 Plant Sewers	375	375	375	375	375	370	375	375	375	375	375	375	4,495	2,247
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	81	81	81	81	81	(91)	81	81	81	81	81	81	800	394
31	390.5 Office Furniture & Equipment	133	133	133	133	133	136	133	133	133	133	133	133	1,589	800
32	390.51 Computer Equipment	887	887	887	887	887	881	887	887	887	887	887	887	10,638	5,319
33	391.5 Transportation Equipment	511	511	511	511	511	516	511	511	511	511	511	511	6,137	3,069
34	392.5 Stores Equipment	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
35	393.5 Tools, Shop & Garage Equipment	70	70	70	70	70	65	70	70	70	70	70	70	835	417
36	394.5 Laboratory Equipment	67	67	67	67	67	71	67	67	67	67	67	67	808	404
37	395.5 Power Operated Equipment	106	106	106	106	106	109	106	106	106	106	106	106	1,275	638
38	396.5 Communication Equipment	58	58	58	58	58	56	58	58	58	58	58	58	694	347
39	397.5 Miscellaneous Equipment	17	17	17	17	17	21	17	17	17	17	17	17	208	104
40	398.5 Other Tangible Plant	49	49	49	49	49	49	49	49	49	49	49	49	588	294
41	INTANGIBLE PLANT	6	6	6	6	6	7	6	6	6	6	6	6	73	37
42	COLLECTION PLANT	3,944	3,944	3,944	3,944	3,944	3,948	3,944	3,944	3,944	3,944	3,944	3,944	47,332	23,667
43	SYSTEM PUMPING PLANT	1,820	1,820	1,820	1,820	1,820	(8,175)	1,820	1,820	1,820	1,820	1,820	1,820	11,845	5,538
44	TREATMENT AND DISPOSAL PLANT	4,492	4,492	4,492	4,492	4,492	4,487	4,492	4,492	4,492	4,492	4,492	4,492	53,899	26,949
45	GENERAL PLANT	1,981	1,981	1,981	1,981	1,981	1,810	1,981	1,981	1,981	1,981	1,981	1,981	23,601	11,795
46	TOTAL NET ADDITIONS	12,243	12,243	12,243	12,243	12,243	2,077	12,243	12,243	12,243	12,243	12,243	12,243	136,750	67,986

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	6	6	6	6	6	7	6	6	6	6	6	6	73	37
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	728	728	728	728	728	733	728	728	728	728	728	728	8,741	4,371
9	361.2 Collection Sewers - Gravity	2,434	2,434	2,434	2,434	2,434	2,428	2,434	2,434	2,434	2,434	2,434	2,434	29,202	14,601
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	686	686	686	686	686	690	686	686	686	686	686	686	8,236	4,118
12	364.2 Flow Measuring Devices	55	55	55	55	55	60	55	55	55	55	55	55	665	333
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	41	41	41	41	41	37	41	41	41	41	41	41	488	244
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	3	3	3	3	3	8	3	3	3	3	3	3	41	21
18	370.3 Receiving Wells	250	250	250	250	250	252	250	250	250	250	250	250	3,002	1,501
19	371.3 Pumping Equipment	1,567	1,567	1,567	1,567	1,567	1,565	1,567	1,567	1,567	1,567	1,567	1,567	18,802	9,401
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	650	650	650	650	650	651	650	650	650	650	650	650	7,801	3,901
24	380.4 Treatment & Disposal	3,467	3,467	3,467	3,467	3,467	3,466	3,467	3,467	3,467	3,467	3,467	3,467	41,603	20,801
25	381.4 Plant Sewers	375	375	375	375	375	370	375	375	375	375	375	375	4,495	2,247
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	81	81	81	81	81	79	81	81	81	81	81	81	970	485
31	390.5 Office Furniture & Equipment	133	133	133	133	133	138	133	133	133	133	133	133	1,589	800
32	390.51 Computer Equipment	887	887	887	887	887	881	887	887	887	887	887	887	10,636	5,319
33	391.5 Transportation Equipment	511	511	511	511	511	516	511	511	511	511	511	511	6,137	3,069
34	392.5 Stores Equipment	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
35	393.5 Tools, Shop & Garage Equipment	70	70	70	70	70	65	70	70	70	70	70	70	835	417
36	394.5 Laboratory Equipment	67	67	67	67	67	71	67	67	67	67	67	67	808	404
37	395.5 Power Operated Equipment	106	106	106	106	106	109	106	106	106	106	106	106	1,275	638
38	396.5 Communication Equipment	58	58	58	58	58	58	58	58	58	58	58	58	694	347
39	397.5 Miscellaneous Equipment	17	17	17	17	17	21	17	17	17	17	17	17	208	104
40	398.5 Other Tangible Plant	49	49	49	49	49	49	49	49	49	49	49	49	588	294
41	INTANGIBLE PLANT	6	6	6	6	6	7	6	6	6	6	6	6	73	37
42	COLLECTION PLANT	3,944	3,944	3,944	3,944	3,944	3,948	3,944	3,944	3,944	3,944	3,944	3,944	47,332	23,667
43	SYSTEM PUMPING PLANT	1,820	1,820	1,820	1,820	1,820	1,825	1,820	1,820	1,820	1,820	1,820	1,820	21,845	10,923
44	TREATMENT AND DISPOSAL PLANT	4,492	4,492	4,492	4,492	4,492	4,487	4,492	4,492	4,492	4,492	4,492	4,492	53,899	26,949
45	GENERAL PLANT	1,981	1,981	1,981	1,981	1,981	1,980	1,981	1,981	1,981	1,981	1,981	1,981	23,771	11,886
46	TOTAL GROSS ADDITIONS	12,243	12,243	12,243	12,243	12,243	12,247	12,243	12,243	12,243	12,243	12,243	12,243	146,920	73,462

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	10,000	0	0	0	0	0	0	10,000	5,385
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	170	0	0	0	0	0	0	170	91
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	10,000	0	0	0	0	0	0	10,000	5,385
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	170	0	0	0	0	0	0	170	91
46	*TOTAL RETIREMENTS*	0	0	0	0	0	10,170	0	0	0	0	0	0	10,170	5,476

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	1,610	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	15.00%	0
8	360.2 Collection Sewers - Force	56,680	15.00%	8,502
9	361.2 Collection Sewers - Gravity	366,233	15.00%	54,935
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	93,348	0.00%	0
12	364.2 Flow Measuring Devices	2,065	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	2,077	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	121	15.00%	18
18	370.3 Receiving Wells	28,329	15.00%	4,249
19	371.3 Pumping Equipment	133,897	15.00%	20,085
20	389.3 Other Plant & Misc. Equipment	0	15.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	115,273	9.64%	11,115
24	380.4 Treatment & Disposal	248,234	9.64%	23,934
25	381.4 Plant Sewers	4,663	9.64%	450
26	382.4 Outfall Sewer Lines	0	9.64%	0
27	389.4 Other Plant & Misc. Equipment	0	9.64%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	9,137	0.00%	0
31	390.5 Office Furniture & Equipment	11,849	0.00%	0
32	390.51 Computer Equipment	31,256	0.00%	0
33	391.5 Transportation Equipment	29,535	0.00%	0
34	392.5 Stores Equipment	126	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	7,178	0.00%	0
36	394.5 Laboratory Equipment	2,162	0.00%	0
37	395.5 Power Operated Equipment	12,920	0.00%	0
38	396.5 Communication Equipment	3,594	0.00%	0
39	397.5 Miscellaneous Equipment	889	0.00%	0
40	398.5 Other Tangible Plant	4,155	0.00%	0
41	**INTANGIBLE PLANT**	1,610	0.00%	0
42	**COLLECTION PLANT**	520,403	12.19%	63,437
43	**SYSTEM PUMPING PLANT**	162,347	15.00%	24,352
44	**TREATMENT AND DISPOSAL PLANT**	368,170	9.64%	35,499
45	**GENERAL PLANT**	112,801	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	1,165,331	10.58%	123,288

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Sewer CIAC Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	12/31/85 Balance		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	12/31/86 Balance		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	12/31/87 Balance		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	12/31/88 Balance		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	12/31/89 Balance		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	12/31/90 Balance		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	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	254,405
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	40,870
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	40,870
15	12/31/92 Balance	295,275
16		
17		
18	1993 Additions	7,824
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	7,824
22	12/31/93 Balance	303,099
23		
24		
25	1994 Additions	(1,260)
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	(1,260)
29	12/31/94 Balance	301,839
30		
31		
32	1995 Additions	3,150
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	3,150
36	12/31/95 Balance	304,989
37		
38		
39	1996 Additions	14,700
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	14,700
43	12/31/96 Balance	319,689

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	137,200	4,900	142,100	0	142,100	139,650	0	139,650	0.00%	0
2	Line/Main Extensions	141,344	7,700	149,044	0	149,044	145,194	0	145,194	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	12.41%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	15.00%	0
5	Service Installation Fees	26,445	2,100	28,545	0	28,545	27,495	0	27,495	0.00%	0
6	**TOTAL SEWER CIAC**	304,989	14,700	319,689	0	319,689	312,339	0	312,339	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	137,200	137,609	138,017	138,425	138,834	139,242	139,650	140,059	140,467	140,875	141,284	141,692	142,100	4,900	139,650
2	Line/Main Extensions	141,344	141,986	142,627	143,269	143,911	144,552	145,194	145,836	146,477	147,119	147,761	148,402	149,044	7,700	145,194
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	*Cont. Prpty Other than Lines*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	26,445	26,620	26,795	26,970	27,145	27,320	27,495	27,670	27,845	28,020	28,195	28,370	28,545	2,100	27,495
6	***TOTAL SEWER CIAC***	304,989	306,214	307,439	308,664	309,889	311,114	312,339	313,564	314,789	316,014	317,239	318,464	319,689	14,700	312,339

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	408	408	408	408	408	408	408	408	408	408	408	408	4,900	2,450
2	Line/Main Extensions	642	642	642	642	642	642	642	642	642	642	642	642	7,700	3,850
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	175	175	175	175	175	175	175	175	175	175	175	175	2,100	1,050
6	TOTAL	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	14,700	7,350

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	Ave Gross Additions 1998
1	Plant Capacity Fees	408	408	408	408	408	408	408	408	408	408	408	408	4,900	2,450
2	Line/Main Extensions	642	642	642	642	642	642	642	642	642	642	642	642	7,700	3,850
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	175	175	175	175	175	175	175	175	175	175	175	175	2,100	1,050
6	TOTAL	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	14,700	7,350

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Adjustments	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
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	38,423
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	8,871
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	8,871
15	**12/31/92 Balance**	45,294
16		
17		
18	1993 Additions	8,680
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	8,680
22	**12/31/93 Balance**	53,974
23		
24		
25	1994 Additions	11,195
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	11,195
29	**12/31/94 Balance**	65,169
30		
31		
32	1995 Additions	11,273
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	11,273
36	**12/31/95 Balance**	76,442
37		
38		
39	1996 Additions	11,642
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	11,642
43	**12/31/96 Balance**	88,084

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 7:10 PM A13S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	39,288	6,578	45,866	0	45,866	42,577	0	42,577	0.00%	0
2	Line/Main Extensions	31,576	4,341	35,917	0	35,917	33,746	0	33,746	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	12.19%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	15.00%	0
5	Service Installation Fees	5,578	723	6,301	0	6,301	5,940	0	5,940	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	76,442	11,642	88,084	0	88,084	82,263	0	82,263	0.00%	0

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	39,288	39,836	40,384	40,932	41,480	42,028	42,578	43,126	43,674	44,222	44,770	45,318	45,866	6,578	42,577
2	Line/Main Extensions	31,576	31,938	32,300	32,662	33,024	33,386	33,745	34,107	34,469	34,831	35,193	35,555	35,917	4,341	33,746
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	5,578	5,638	5,698	5,758	5,818	5,878	5,941	6,001	6,061	6,121	6,181	6,241	6,301	723	5,940
6	TOTAL	76,442	77,412	78,382	79,352	80,322	81,292	82,264	83,234	84,204	85,174	86,144	87,114	88,084	11,642	82,263

502

Note: May not cross [illegible] due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	548	548	548	548	548	550	548	548	548	548	548	548	6,578	3,289
2	Line/Main Extensions	362	362	362	362	362	359	362	362	362	362	362	362	4,341	2,170
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	60	60	60	60	60	63	60	60	60	60	60	60	723	362
6	TOTAL	970	970	970	970	970	972	970	970	970	970	970	970	11,642	5,821

503

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	548	548	548	548	548	550	548	548	548	548	548	548	6,578	3,289
2	Line/Main Extensions	362	362	362	362	362	359	362	362	362	362	362	362	4,341	2,170
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	60	60	60	60	60	63	60	60	60	60	60	60	723	362
6	TOTAL	970	970	970	970	970	972	970	970	970	970	970	970	11,642	5,821

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

505

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

506

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					

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) PROPOSED ANNUAL	(7) 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	Placida Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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%
Skyforest	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

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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	9.64%
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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,368
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(388,155)	(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	479,296	519,725
10	Prepaid Expenses	(1,389)	59,780	100,795	137,810	126,725	137,115	114,005	90,895	117,370	80,145	62,520	5,895	22,570	65,810
11	Accrued Interest Receivable	187,966	184,966	189,966	201,966	206,966	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	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	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	634,795	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,290	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,948	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	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	464,874	677,409	889,793	1,102,911	44,977	257,739	470,501	883,405	896,278	596,761
24	Accrued Taxes Payable	4,408,962	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	1,697,963	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	2,189,555	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	9,425,198	10,175,894	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,399	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	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	335,188,496	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	375,355,889	377,280,346	382,358,286	333,672,216
3	Construction in Process	6,725,170	3,841,935	3,591,536	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	7,027,996
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	388,138,715	389,500,988	391,168,584	378,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,380,688)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,496)	(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	273,943,526	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	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	1,350,038	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,038	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	2,813,685	2,813,685	2,813,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,808	8,617,512	7,341,633	4,330,468	6,098,028	7,856,940	6,114,057	4,507,685	3,985,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,868,020	11,593,141	8,581,976	10,347,536	11,002,704	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	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,845	343,901	352,864	396,421	411,546	416,868	369,978	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)	(386,822)	(399,950)	(400,798)	(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	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	82,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,516	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	4,685,989	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	30,377,880	30,174,487	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	342,857,860	341,347,177	343,499,022	333,207,923

512

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,468,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,180,458	9,969,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,963	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	116,656,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,636	193,957,558	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,078	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,897	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
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)	307,861	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	87,309	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	1,764,581	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	12,310,886	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	7,328,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,458	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	114,039,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,582,018)	(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)	(30,432,457)
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	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,695,763	120,875,900	121,084,729	120,729,930	118,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,085	326,661,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0		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 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 - %	11.09%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	10.58%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)

Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/96 Balance	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	**Average Rate Base Balance 12/31/96**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	437,003	0	437,003	149,106	586,109	34.12%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	437,003	0	437,003	149,106	586,109		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	338,982	14,451	353,433	0	353,433		B-6(S)
7	Depreciation net of CIAC Amort	121,115	0	121,115	0	121,115		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	85,487	833	86,320	6,710 (A)	93,030		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(90,561)	(13,482)	(104,043)	54,929 (B)	(49,114)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	455,023	1,802	456,825	61,639	518,464		
12	**NET OPERATING INCOME**	(18,020)	(1,802)	(19,822)	87,467	67,645		
13	**RATE BASE**	2,064,977	0	2,064,977		2,064,977		A-2(S)
14	**RATE OF RETURN**	(0.87%)		(0.96%)		3.28%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	437,003	0	437,003	396,970	833,973	90.84%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	437,003	0	437,003	396,970	833,973		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	338,982	14,451	353,433	0	353,433		B-6(S)
7	Depreciation net of CIAC Amort	121,115	0	121,115	0	121,115		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	85,487	833	86,320	17,864 (A)	104,184		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(90,561)	(13,482)	(104,043)	146,240 (B)	42,197		B-17(S),B-2(S)3/3
11	*Total Operating Expenses*	455,023	1,802	456,825	164,104	620,929		
12	**NET OPERATING INCOME**	(18,020)	(1,802)	(19,822)	232,866	213,043		
13	**RATE BASE**	2,064,977	0	2,064,977		2,064,977		A-2(S)
14	**RATE OF RETURN**	(0.87%)		(0.96%)		10.32%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(5.32%)	D-1(S)	
3	Rate of Return (%)	10.32%	3.28%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	2,064,977	2,064,977	A-2(S)	
6	Required Income (L3 x L5)	213,044	67,645		
7	Adjusted Income Under Present Rates	(19,822)	(19,822)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	232,866	87,467		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	379,106	142,396		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	396,970	149,106		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	379,106	142,396		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	146,240	54,929		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	17,864	6,710		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	232,866	87,467		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5		0	
6			
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	3,775	
9			
10	2. Conservation Program Expenses	2,636	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	529	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	7,511	
17			
18	6.	0	
19			
20	7.	0	
21			
22		14,451	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	748	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	6,753	
41			
42	4. Non Used and Useful Property Taxes	(6,668)	
43			
44		833	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(13,482)	
47			
48	2.	0	
49			
50		(13,482)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		1,802	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	401,080	0	401,080
9	522.2 Measured - Commercial	35,923	0	35,923
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	437,003	0	437,003
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	437,003	0	437,003
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	437,003	0	437,003

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 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	701 Salaries & Wages - Employees	157,635	9,351	166,987	107,906	5,142	113,047	13,719	1,420	15,138	36,011	2,790	38,801
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	39,393	460	39,853	26,966	0	26,966	3,428	191	3,620	8,999	268	9,268
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	27,037	0	27,037	27,037	0	27,037	0	0	0	0	0	0
6	715 Purchased Power	33,651	82	33,733	33,000	0	33,000	45	0	45	606	82	688
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	9,671	0	9,671	9,671	0	9,671	0	0	0	0	0	0
9	720 Materials & Supplies	18,873	430	19,303	16,494	0	16,494	730	76	805	1,650	354	2,004
10	731 Contractual Services - Eng.	276	0	276	0	0	0	0	0	0	276	0	276
11	732 Contractual Services - Acct.	1,467	0	1,467	0	0	0	0	0	0	1,467	0	1,467
12	733 Contractual Services - Legal	884	0	884	0	0	0	0	0	0	884	0	884
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	7,040	1,514	8,554	4,761	451	5,212	0	0	0	2,279	1,063	3,342
15	741 Rental of Real Building/Real Property	1,311	205	1,517	0	0	0	0	0	0	1,311	205	1,517
16	742 Rental of Equipment	60	36	96	0	0	0	0	0	0	60	36	96
17	750 Transportation Expense	6,996	96	7,092	5,839	0	5,839	516	65	581	641	32	673
18	756 Insurance - Vehicle	1,005	0	1,005	0	0	0	0	0	0	1,005	0	1,005
19	757 Insurance - General Liability	2,067	429	2,495	0	0	0	0	0	0	2,067	429	2,495
20	758 Insurance - Workman's Comp	2,696	21	2,716	1,845	0	1,845	235	13	248	616	8	623
21	759 Insurance - Other	205	0	205	0	0	0	0	0	0	205	0	205
22	760 Advertising Expense	224	202	426	0	0	0	0	0	0	224	202	426
23	766 Reg. Comm. Exp. - Rate Case Amort.	6,070	0	6,070	0	0	0	0	0	0	6,070	0	6,070
24	767 Reg. Comm. Exp. - Other	487	0	487	0	0	0	0	0	0	487	0	487
25	770 Bad Debt Expense	1,796	194	1,990	0	0	0	1,796	194	1,990	0	0	0
26	775 Miscellaneous Expenses	20,138	1,431	21,569	5,460	0	5,460	4,503	260	4,764	10,174	1,171	11,346
27	TOTAL SEWER O & M EXPENSES	338,982	14,451	353,433	238,978	5,593	244,571	24,971	2,219	27,190	75,033	6,640	81,672

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	13,116	11,807	13,683	13,116	13,336	12,996	13,454	13,314	13,016	13,422	13,016	13,359	157,635	9,351	166,987
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	3,278	2,951	3,419	3,278	3,333	3,248	3,362	3,327	3,253	3,354	3,253	3,338	39,393	460	39,853
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	27,037	(0)	27,037
6	715.1-.8 Purchased Power	2,804	2,801	2,806	2,806	2,805	2,804	2,805	2,805	2,804	2,805	2,803	2,804	33,651	82	33,733
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	596	376	2,083	800	172	376	1,538	376	1,008	1,742	172	429	9,671	0	9,671
9	720.1-.8 Materials & Supplies	1,477	1,501	1,930	1,671	1,647	1,732	1,796	1,513	1,564	1,265	1,514	1,262	18,873	430	19,303
10	731.1-.8 Contractual Services - Eng.	23	22	24	24	23	23	23	23	23	23	23	23	276	0	276
11	732.1-.8 Contractual Services - Acct.	121	116	126	125	123	122	123	123	122	124	120	122	1,467	0	1,467
12	733.1-.8 Contractual Services - Legal	73	70	76	76	74	73	74	74	73	75	72	73	884	0	884
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	866	348	449	848	359	662	853	418	359	849	360	668	7,040	1,514	8,554
15	741.1-.8 Rental of Real Building/Real Property	108	103	112	112	110	109	110	110	109	111	107	109	1,311	205	1,517
16	742.1-.8 Rental of Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	36	96
17	750.1-.8 Transportation Expense	587	576	588	584	583	582	585	583	581	585	581	583	6,996	96	7,092
18	756.1-.8 Insurance - Vehicle	83	79	86	86	85	84	84	84	83	85	82	83	1,005	0	1,005
19	757.1-.8 Insurance - General Liability	170	163	177	177	174	172	173	174	171	175	169	172	2,087	429	2,495
20	758.1-.8 Insurance - Workman's Comp (2)	224	202	234	224	226	222	230	228	223	230	223	228	2,696	21	2,716
21	759.1-.8 Insurance - Other	17	16	18	18	17	17	17	17	17	17	17	17	205	0	205
22	760.1-.8 Advertising Expense	18	18	19	19	19	19	19	19	19	19	18	19	224	202	426
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	499	479	520	519	511	505	509	510	504	515	496	504	6,070	0	6,070
24	767.1-.8 Reg. Comm. Exp. - Other	40	38	42	42	41	41	41	41	40	41	40	40	487	0	487
25	770.1-.8 Bad Debt Expense	150	137	152	151	151	149	153	152	148	154	148	151	1,796	194	1,990
26	775.1-.8 Miscellaneous Expenses	1,737	1,535	1,736	1,665	2,029	1,603	1,686	1,614	1,611	1,675	1,613	1,632	20,138	1,431	21,569
27	TOTAL SEWER O & M EXPENSES	28,243	25,596	30,536	28,596	28,079	27,796	29,896	27,765	27,966	29,524	27,066	27,875	336,962	14,451	353,433

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	9,011	7,921	9,438	8,887	9,149	8,862	9,261	9,130	8,900	9,195	8,941	9,213	107,908	5,142	113,047
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	2,252	1,979	2,358	2,221	2,286	2,215	2,314	2,282	2,224	2,298	2,234	2,302	26,966	0	26,966
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	27,037	(0)	27,037
6	715.1-.6 Purchased Power	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	33,000	0	33,000
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	596	376	2,063	800	172	378	1,536	376	1,008	1,742	172	429	9,671	0	9,671
9	720.1-.6 Materials & Supplies	1,280	1,315	1,727	1,468	1,447	1,534	1,597	1,313	1,367	1,062	1,319	1,064	16,494	0	16,494
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	679	158	254	653	187	473	661	227	170	656	174	479	4,761	451	5,212
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	491	486	489	486	485	485	487	485	486	486	486	486	5,839	0	5,839
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	154	135	161	152	156	152	158	156	152	157	153	156	1,845	0	1,845
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	524	369	485	417	793	383	450	379	396	427	410	407	5,460	0	5,460
27	TOTAL SEWER DIRECT O & M EXPENSES	19,990	17,774	21,998	20,096	19,860	19,482	21,470	19,351	19,706	21,027	18,892	19,541	238,978	5,593	244,571

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	1,146	1,046	1,160	1,151	1,155	1,139	1,171	1,159	1,129	1,173	1,132	1,157	13,719	1,420	15,139
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	286	261	290	288	289	285	293	290	282	293	283	289	3,428	191	3,620
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	4	3	4	4	4	4	4	4	4	4	4	4	45	0	45
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	61	56	62	61	61	61	62	62	60	62	60	62	730	76	805
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	43	39	44	43	43	43	44	44	42	44	43	44	516	65	581
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workmen's Comp (2)	20	18	20	20	20	19	20	20	19	20	19	20	235	13	248
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	150	137	152	151	151	149	153	152	148	154	148	151	1,796	194	1,990
26	775.7	Miscellaneous Expenses	376	343	381	378	379	374	384	380	371	385	371	380	4,503	260	4,764
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	2,086	1,904	2,112	2,096	2,102	2,074	2,132	2,109	2,058	2,135	2,060	2,105	24,971	2,219	27,190

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmen's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (-8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	2,960	2,840	3,085	3,078	3,032	2,995	3,022	3,026	2,987	3,053	2,944	2,989	36,011	2,790	38,801
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	740	710	771	769	758	748	755	756	747	763	736	747	8,999	288	9,288
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	50	46	52	52	51	50	51	51	50	51	50	50	606	82	688
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	136	130	141	141	139	137	138	139	137	140	135	137	1,850	354	2,004
10	731.8	Contractual Services - Eng.	23	22	24	24	23	23	23	23	23	23	23	23	276	0	276
11	732.8	Contractual Services - Acct.	121	116	126	125	123	122	123	123	122	124	120	122	1,467	0	1,467
12	733.8	Contractual Services - Legal	73	70	76	76	74	73	74	74	73	75	72	73	884	0	884
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	187	180	195	195	192	190	191	192	189	193	186	189	2,279	1,063	3,342
15	741.8	Rental of Real Building/Real Property	108	103	112	112	110	109	110	110	109	111	107	109	1,311	205	1,517
16	742.8	Rental of Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	36	96
17	750.8	Transportation Expense	53	51	55	55	54	53	54	54	53	54	52	53	641	32	673
18	756.8	Insurance - Vehicle	83	79	86	86	85	84	84	84	83	85	82	83	1,005	0	1,005
19	757.8	Insurance - General Liability	170	163	177	177	174	172	173	174	171	175	169	172	2,067	429	2,495
20	758.8	Insurance - Workman's Comp (2)	51	49	53	53	52	51	52	52	51	52	50	51	616	8	623
21	759.8	Insurance - Other	17	16	18	18	17	17	17	17	17	17	17	17	205	0	205
22	760.8	Advertising Expense	18	18	19	19	19	19	19	19	19	19	18	19	224	202	426
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	499	479	520	519	511	505	509	510	504	515	496	504	6,070	0	6,070
24	767.8	Reg. Comm. Exp. - Other	40	38	42	42	41	41	41	41	40	41	40	40	487	0	487
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	836	802	872	870	857	846	854	855	844	863	832	845	10,174	1,171	11,346
27		TOTAL SEWER ALLOCATED A & G EXPENSES	6,186	5,918	6,427	6,413	6,317	6,239	6,297	6,305	6,224	6,362	6,134	6,229	75,033	6,840	81,872

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	153,768	9,026	(5,158)	157,635	0	1,213	627	0	0	7,511	9,351	166,987
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	38,186	1,207	0	39,393	0	303	157	0	0	0	460	39,853
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	26,520	517	0	27,037	0	0	0	0	0	0	0	27,037
6	715.1-.8	Purchased Power	33,718	0	(67)	33,651	0	82	0	0	0	0	82	33,733
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	9,486	185	0	9,671	0	0	0	0	0	0	0	9,671
9	720.1-.8	Materials & Supplies	18,754	366	(247)	18,873	0	148	204	78	0	0	430	19,303
10	731.1-.8	Contractual Services - Eng.	299	6	(29)	276	0	0	0	0	0	0	0	276
11	732.1-.8	Contractual Services - Acct.	1,588	31	(152)	1,467	0	0	0	0	0	0	0	1,467
12	733.1-.8	Contractual Services - Legal	957	19	(92)	884	0	0	0	0	0	0	0	884
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	7,137	139	(236)	7,040	0	377	685	451	0	0	1,514	8,554
15	741.1-.8	Rental of Real Building/Real Property	1,420	28	(136)	1,311	0	205	0	0	0	0	205	1,517
16	742.1-.8	Rental of Equipment	65	1	(6)	60	0	30	5	0	0	0	36	96
17	750.1-.8	Transportation Expense	6,980	136	(120)	6,996	0	96	0	0	0	0	96	7,092
18	756.1-.8	Insurance - Vehicle	1,088	21	(104)	1,005	0	0	0	0	0	0	0	1,005
19	757.1-.8	Insurance - General Liability	2,237	44	(214)	2,067	0	429	0	0	0	0	429	2,495
20	758.1-.8	Insurance - Workman's Comp (2)	2,751	(55)	0	2,696	0	21	0	0	0	0	21	2,716
21	759.1-.8	Insurance - Other	222	4	(21)	205	0	0	0	0	0	0	0	205
22	760.1-.8	Advertising Expense	242	5	(23)	224	0	0	202	0	0	0	202	426
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	4,017	0	2,053	6,070	0	0	0	0	0	0	0	6,070
24	767.1-.8	Reg. Comm. Exp. - Other	543	0	(56)	487	0	0	0	0	0	0	0	487
25	770.1-.8	Bad Debt Expense	1,944	38	(186)	1,796	0	194	0	0	0	0	194	1,990
26	775.1-.8	Miscellaneous Expenses	21,246	414	(1,522)	20,138	0	676	755	0	0	0	1,431	21,569
27	TOTAL SEWER O & M EXPENSES		333,169	12,132	(6,318)	338,982	0	3,775	2,636	529	0	7,511	14,451	353,433

Notes:
(1) Employee Pensions & Benefits 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, 866/766 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

Line No.	(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6)	(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) Total Adjustments	(13) Total Adjusted O & M
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
1	701.1-.6 Salaries & Wages - Employees	101,923	5,983	(0)	107,906	0	0	0	0	0	5,142	5,142	113,047
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	25,311	1,655	0	26,966	0	0	0	0	0	0	0	26,966
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	26,520	517	0	27,037	0	0	0	0	0	0	0	27,037
6	715.1-.6 Purchased Power	33,000	0	0	33,000	0	0	0	0	0	0	0	33,000
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	9,486	185	0	9,671	0	0	0	0	0	0	0	9,671
9	720.1-.6 Materials & Supplies	16,178	315	0	16,494	0	0	0	0	0	0	0	16,494
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	4,670	91	(0)	4,761	0	0	0	451	0	0	451	5,212
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	5,727	112	0	5,839	0	0	0	0	0	0	0	5,839
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	1,823	22	0	1,845	0	0	0	0	0	0	0	1,845
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	5,356	104	0	5,460	0	0	0	0	0	0	0	5,460
27	TOTAL SEWER DIRECT O & M EXPENSES	229,994	8,984	(0)	238,978	0	0	0	451	0	5,142	5,593	244,571

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.
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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	14,302	840	(1,423)	13,719	0	766	0	0	0	654	1,420	15,138
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	3,552	(123)	0	3,428	0	191	0	0	0	0	191	3,620
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	50	0	(5)	45	0	0	0	0	0	0	0	45
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	790	15	(76)	730	0	76	0	0	0	0	76	805
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	559	11	(54)	516	0	65	0	0	0	0	65	581
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	256	(21)	0	235	0	13	0	0	0	0	13	248
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	1,944	38	(186)	1,796	0	194	0	0	0	0	194	1,990
26	775.7	Miscellaneous Expenses	4,876	95	(467)	4,503	0	260	0	0	0	0	260	4,764
27		TOTAL SEWER O & M EXPENSES	26,328	854	(2,210)	24,971	0	1,565	0	0	0	654	2,219	27,190

Notes:
(1) Employee Pensions & Benefits 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 655/758 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	37,542	2,204	(3,735)	36,011	0	447	627	0	0	1,716	2,790	38,801
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	9,323	(324)	0	8,999	0	112	157	0	0	0	269	9,268
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	668	0	(63)	606	0	82	0	0	0	0	82	688
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	1,786	35	(171)	1,650	0	72	204	78	0	0	354	2,004
10	731.8	Contractual Services - Eng.	299	6	(29)	276	0	0	0	0	0	0	0	276
11	732.8	Contractual Services - Acct.	1,598	31	(152)	1,467	0	0	0	0	0	0	0	1,467
12	733.8	Contractual Services - Legal	957	19	(92)	884	0	0	0	0	0	0	0	884
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	2,467	48	(236)	2,279	0	377	685	0	0	0	1,063	3,342
15	741.8	Rental of Real Building/Real Property	1,420	28	(136)	1,311	0	205	0	0	0	0	205	1,517
16	742.8	Rental of Equipment	65	1	(6)	60	0	30	5	0	0	0	35	96
17	750.8	Transportation Expense	694	14	(67)	641	0	32	0	0	0	0	32	673
18	756.8	Insurance - Vehicle	1,088	21	(104)	1,005	0	0	0	0	0	0	0	1,005
19	757.8	Insurance - General Liability	2,237	44	(214)	2,067	0	429	0	0	0	0	429	2,495
20	758.8	Insurance - Workman's Comp (2)	672	(56)	0	616	0	8	0	0	0	0	8	623
21	759.8	Insurance - Other	222	4	(21)	205	0	0	0	0	0	0	0	205
22	760.8	Advertising Expense	242	5	(23)	224	0	0	202	0	0	0	202	426
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	4,017	0	2,053	6,070	0	0	0	0	0	0	0	6,070
24	767.8	Reg. Comm. Exp. - Other	543	0	(56)	487	0	0	0	0	0	0	0	487
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	11,015	215	(1,055)	10,174	0	416	755	0	0	0	1,171	11,346
27		TOTAL SEWER O & M EXPENSES	76,847	2,294	(4,108)	75,033	0	2,210	2,636	78	0	1,716	6,640	81,672

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	701.1-.8	Salaries & Wages - Employees	153,768	166,987	13,219	8.60%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	38,186	39,853	1,667	4.37%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	26,520	27,037	517	1.95%
6	715.1-.8	Purchased Power	33,718	33,733	14	0.04%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	9,486	9,671	185	1.95%
9	720.1-.8	Materials & Supplies	18,754	19,303	549	2.93%
10	731.1-.8	Contractual Services - Eng.	299	276	(23)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	1,588	1,467	(121)	(7.63%)
12	733.1-.8	Contractual Services - Legal	957	884	(73)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	7,137	8,554	1,416	19.84%
15	741.1-.8	Rental of Real Building/Real Property	1,420	1,517	97	6.84%
16	742.1-.8	Rental of Equipment	65	96	31	47.33%
17	750.1-.8	Transportation Expense	6,980	7,092	112	1.61%
18	756.1-.8	Insurance - Vehicle	1,088	1,005	(83)	(7.63%)
19	757.1-.8	Insurance - General Liability	2,237	2,495	258	11.54%
20	758.1-.8	Insurance - Workman's Comp	2,751	2,716	(34)	(1.24%)
21	759.1-.8	Insurance - Other	222	205	(17)	(7.63%)
22	760.1-.8	Advertising Expense	242	426	183	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	4,017	6,070	2,053	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	539	487	(51)	(9.54%)
25	770.1-.8	Bad Debt Expense	1,944	1,990	46	2.35%
26	775.1-.8	Miscellaneous Expenses	21,246	21,569	323	1.52%
27	TOTAL SEWER O & M EXPENSES		333,164	353,433	20,269	6.08%
28	TOTAL (LESS ACCTS 766 & 767)		328,608	346,875	18,267	5.56%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	101,923	113,047	11,124	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	25,311	26,966	1,655	6.54%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	26,520	27,037	517	1.95%
6	715.1-.6	Purchased Power	33,000	33,000	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	9,486	9,671	185	1.95%
9	720.1-.6	Materials & Supplies	16,178	16,494	316	1.95%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	4,670	5,212	542	11.60%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	5,727	5,839	112	1.95%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	1,823	1,845	22	1.22%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	5,356	5,460	104	1.95%
27	TOTAL SEWER O & M EXPENSES		229,994	244,571	14,577	6.34%
28	TOTAL (LESS ACCTS 766 & 767)		229,994	244,571	14,577	6.34%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	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	701.1-.7	Salaries & Wages - Employees	14,302	15,138	836	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	3,552	3,620	68	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	50	45	(5)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	790	805	16	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	559	581	22	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	256	248	(8)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	1,944	1,990	46	2.35%
26	775.1-.7	Miscellaneous Expenses	4,876	4,764	(112)	(2.30%)
27	**TOTAL SEWER O & M EXPENSES**		26,328	27,190	863	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**		26,328	27,190	863	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-8(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	37,542	38,801	1,258	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	9,323	9,268	(55)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	668	688	19	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	1,786	2,004	218	12.19%
10	731.1-.8	Contractual Services - Eng.	299	276	(23)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	1,588	1,467	(121)	(7.63%)
12	733.1-.8	Contractual Services - Legal	957	884	(73)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	2,467	3,342	875	35.44%
15	741.1-.8	Rental of Real Building/Real Property	1,420	1,517	97	6.84%
16	742.1-.8	Rental of Equipment	65	96	31	47.33%
17	750.1-.8	Transportation Expense	694	673	(21)	(3.06%)
18	756.1-.8	Insurance - Vehicle	1,088	1,005	(83)	(7.63%)
19	757.1-.8	Insurance - General Liability	2,237	2,495	258	11.54%
20	758.1-.8	Insurance - Workman's Comp	672	623	(48)	(7.18%)
21	759.1-.8	Insurance - Other	222	205	(17)	(7.63%)
22	760.1-.8	Advertising Expense	242	426	183	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	4,017	6,070	2,053	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	539	487	(51)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	11,015	11,346	331	3.00%
27	TOTAL SEWER O & M EXPENSES		76,843	81,672	4,830	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		72,287	75,115	2,828	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
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	Messer, Vickers	Joe Crosse	$175	20,000	Testimony - Rates
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	$175	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecania, et al.	Kenneth Hoffman	$180	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities				
25				171,600	Postage
26				100,000	Temporary Help
27				56,563	Travel
28				45,280	Office Supplies
29				41,500	Printing
30				28,831	Maps
31				26,000	Newspaper Notifications
32				13,000	Open Houses
33				10,000	Transcripts, Depositions, Court Reporter Fees
34				10,000	Miscellaneous
35				9,000	Advertising
36				4,500	Filing Fee - Rate Case
37				2,250	Filing Fee - Service Availability
38				2,078	Telephone
39	Subtotal - Other Filing Costs			1,500	Dues & Subscriptions
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$521,902	
41				$995,152	

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:

Line No.			(A) Total FPSC Filed	(B) Sewer
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,853	$28
51	Marco Island	Docket No. 920655-WS	108,820	1,137
52	GIGA	Docket No. 920199-WS	677,601	7,212
53	Lehigh	Docket No. 911188-WS	67,100	714
54			854,174	9,091
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	10,581
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	4,599
58			1,427,241	15,180
59	Total Projected Rate Case Expense		2,281,415	24,281
60	Annual Amortization		$570,354	$6,070
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	1332
64	% of Total		100.000000%	1.064306%

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Sewer Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)
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-6 (S)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	2,928	40	2.50%	73	0	73	0.00%	0	73
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	***COLLECTION PLANT***									
6	353.2 Land & Land Rights	3,797	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	15.00%	0	0
8	360.2 Collection Sewers - Force	262,492	30	3.33%	8,741	0	8,741	15.00%	1,311	7,430
9	361.2 Collection Sewers - Gravity	1,315,388	45	2.22%	29,202	0	29,202	15.00%	4,380	24,822
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	313,162	38	2.63%	8,236	0	8,236	0.00%	0	8,236
12	364.2 Flow Measuring Devices	3,324	5	20.00%	665	0	665	0.00%	0	665
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	8,768	18	5.56%	488	0	488	0.00%	0	488
15	***SYSTEM PUMPING PLANT***									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	1,302	32	3.13%	41	0	41	15.00%	6	35
18	370.3 Receiving Wells	90,144	30	3.33%	3,002	0	3,002	15.00%	450	2,552
19	371.3 Pumping Equipment	338,162	18	5.56%	18,802	0	18,802	15.00%	2,820	15,982
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	15.00%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	249,247	32	3.13%	7,801	0	7,801	9.64%	752	7,049
24	380.4 Treatment & Disposal	748,261	18	5.56%	41,603	0	41,603	9.64%	4,011	37,592
25	381.4 Plant Sewers	157,154	35	2.86%	4,495	0	4,495	9.64%	433	4,062
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0	9.64%	0	0
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	9.64%	0	0
28	***GENERAL PLANT***									
29	353.5 Land & Land Rights	3,805	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	38,791	40	2.50%	970	0	970	0.00%	0	970
31	390.5 Office Furniture & Equipment	23,973	15	6.67%	1,599	0	1,599	0.00%	0	1,599
32	390.51 Computer Equipment	63,813	6	16.67%	10,638	0	10,638	0.00%	0	10,638
33	391.5 Transportation Equipment	36,815	6	16.67%	6,137	0	6,137	0.00%	0	6,137
34	392.5 Stores Equipment	345	18	5.56%	19	0	19	0.00%	0	19
35	393.5 Tools, Shop & Garage Equipment	13,362	16	6.25%	835	0	835	0.00%	0	835
36	394.5 Laboratory Equipment	12,117	15	6.67%	808	0	808	0.00%	0	808
37	395.5 Power Operated Equipment	15,303	12	8.33%	1,275	0	1,275	0.00%	0	1,275
38	396.5 Communication Equipment	6,944	10	10.00%	694	0	694	0.00%	0	694
39	397.5 Miscellaneous Equipment	3,122	15	6.67%	208	0	208	0.00%	0	208
40	398.5 Other Tangible Plant	5,876	10	10.00%	588	0	588	0.00%	0	588
41	**INTANGIBLE PLANT**	2,928		2.49%	73	0	73	0.00%	0	73
42	**COLLECTION PLANT**	1,906,931		2.48%	47,332	0	47,332	12.02%	5,691	41,641
43	**SYSTEM PUMPING PLANT**	429,608		5.08%	21,845	0	21,845	15.00%	3,276	18,569
44	**TREATMENT AND DISPOSAL PLANT**	1,154,662		4.67%	53,899	0	53,899	9.64%	5,196	48,703
45	**GENERAL PLANT**	224,265		10.60%	23,771	0	23,771	0.00%	0	23,771
46	***TOTAL DEPRECIATION EXPENSE***	3,718,394		3.95%	146,920	0	146,920	9.64%	14,163	132,757
47	**LESS: AMORTIZATION OF CIAC**				(11,642)	0	(11,642)		0	(11,642)
48	**NET DEPRECIATION EXPENSE - SEWER**				135,278	0	135,278		14,163	121,115

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	SEWER			**1996 CIAC AMORTIZATION EXPENSE**			**1996 USED & USEFUL CIAC AMORTIZATION EXPENSE**		
Line No.	CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	139,650	4.71%	6,578	0	6,578	0.00%	0	6,578
2	Line/Main Extension Fees	145,194	2.99%	4,341	0	4,341	0.00%	0	4,341
3	Contributed Lines	0	2.99%	0	0	0	12.02%	0	0
4	Contributed Property Other Than Lines	0	3.53%	0	0	0	15.00%	0	0
5	Service Installation Fees	27,495	2.63%	723	0	723	0.00%	0	723
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	312,339		11,642	0	11,642		0	11,642

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] *Final* [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER *CIAC Classifications* and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	3,324	665	20.01%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 *Structures & Improvements*	249,247	7,801	3.13%
5	380.4 Treatment & Disposal	748,261	41,603	5.56%
6	381.4 Plant Sewers	157,154	4,495	2.86%
7	382.4 Outfall Sewer Lines	0	0	0.00%
8	389.4 Other Plant & Misc. Equipment	0	0	0.00%
9	**COMPOSITE RATE**	1,157,986	54,564	4.71%
10	***LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:***			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	262,492	8,741	3.33%
13	361.2 Collection Sewers - Gravity	1,315,388	29,202	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	8,768	488	5.57%
16	354.3 Structures & Improvements	1,302	41	3.15%
17	370.3 Receiving Wells	90,144	3,002	3.33%
18	371.3 Pumping Equipment	338,162	18,802	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	2,016,256	60,276	2.99%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	313,162	8,236	2.63%
23	**COMPOSITE RATE**	313,162	8,236	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	*Plant Capacity Fees (Line 9)*	1,157,986	54,564	4.71%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	2,016,256	60,276	2.99%
27	Service Installation Fees (Line 23)	313,162	8,236	2.63%
28	**COMPOSITE RATE**	3,487,404	123,076	3.53%

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	19,665	0	19,665	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	12,611	748	13,359	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	12,611	748	13,359		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	53,211	0	53,211		
8	Non-used & Useful Property Tax Add-back (1)		6,753	6,753		
9	Adjusted Real Estate & Personal Property Tax	53,211	6,753	59,964		
10	Non-used & Useful Percent			11.12%	A-6(S)7/7	
11	Non-used & Useful Amount		(6,668)	(6,668)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	53,211	85	53,296		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	85,487	833	86,320		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		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	437,003	0	437,003	B-4(S)
3	Less:				
4	O & M Expenses	338,982	14,451	353,433	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	121,115	0	121,115	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	85,487	20,498	105,985	B-15(S)
8	*Pre-Tax Operating Expenses*	545,584	34,949	580,533	
9	**PRE-TAX OPERATING INCOME**	(108,581)	(34,949)	(143,530)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(108,581)	(34,949)	(143,530)	
12	Less:				
13	Interest Expense:				
14	Rate Base	2,064,977	0	2,064,977	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	109,237	0	109,237	C-3
17	Net Taxable Income (L11 - L16)	(217,818)	(34,949)	(252,767)	
18	*Composite State & Federal Income Tax Rate*	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(84,023)	(13,482)	(97,505)	
20	Less:				
21	Parent Debt Adjustment	5,725	0	5,725	C-1(S)
22	Investment Tax Credit	813	0	813	C-7(S)
23	**TOTAL INCOME TAXES**	(90,561)	(13,482)	(104,043)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	9.64%	0.00%	9.64%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	41,610	0	41,610	A-6 (S)
2	Utility Land & Land Rights	165	0	165	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(15,081)	0	(15,081)	A-10 (S)
6	CIAC	(27,351)	(56)	(27,407)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	10,296	0	10,296	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(210)	0	(210)	Vol. II
13	Deferred Taxes	(751)	0	(751)	C-7 (S)
14	Working Capital Allowance	1,216	0	1,216	A-17 (S)
15	Other	0	0	0	A-21 (S)
16	**TOTAL SEWER RATE BASE**	9,894	(56)	9,838	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7				
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13		0	0	
14				
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21				
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27		0	0	
28				
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. Transfer Unclaimed Refunds to CIAC	(56)	(56)	
38				
39	2.	0	0	
40				
41				
42		(56)	(56)	
43				
44	**SUBTOTAL**	(56)	(56)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	(56)	(56)	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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		35,684
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**		35,684
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	337
21	1993 Net Additions		337
22	**12/31/93 Balance**		36,021
23			
24			
25	1994 Additions		5,187
26	1994 Retirements		125
27	1994 Adjustments		0
28	1994 Net Additions		5,062
29	**12/31/94 Balance**		41,083
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(34)
32	1995 Additions		831
33	1995 Retirements		46
34	1995 Adjustments		0
35	1995 Net Additions		785
36	**12/31/95 Balance**		41,834
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(316)
39	1996 Additions		428
40	1996 Retirements		4
41	1996 Adjustments		0
42	1996 Net Additions		424
43	**12/31/96 Balance**		41,942

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	147	0	0	0	147	0	147	147	0	147
4	389.1 Other Plant & Misc. Equipment	6	0	0	0	6	0	6	6	0	6
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	6	0	0	0	6	0	6	6	0	6
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	23,214	0	0	0	23,214	0	23,214	23,214	0	23,214
9	361.2 Collection Sewers - Gravity	535	0	0	0	535	0	535	535	0	535
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	293	0	0	0	293	0	293	293	0	293
12	364.2 Flow Measuring Devices	2	0	0	0	2	0	2	2	0	2
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	17	0	0	0	17	0	17	17	0	17
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	4,801	0	0	0	4,801	0	4,801	4,801	0	4,801
18	370.3 Receiving Wells	43	0	0	0	43	0	43	43	0	43
19	371.3 Pumping Equipment	7,506	0	0	0	7,506	0	7,506	7,506	0	7,506
20	389.3 Other Plant & Misc. Equipment	11	0	0	0	11	0	11	11	0	11
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	79	0	0	0	79	0	79	79	0	79
23	354.4 Structures & Improvements	464	0	0	0	464	0	464	464	0	464
24	380.4 Treatment & Disposal	16	0	0	0	16	0	16	16	0	16
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	100	0	0	0	100	0	100	100	0	100
27	389.4 Other Plant & Misc. Equipment	19	0	0	0	19	0	19	19	0	19
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	80	0	0	0	80	0	80	80	0	80
30	354.5 Structures & Improvements	813	7	(4)	3	816	0	816	815	0	815
31	390.5 Office Furniture & Equipment	504	0	0	0	504	0	504	504	0	504
32	390.51 Computer Equipment	1,187	255	0	255	1,442	0	1,442	1,341	0	1,341
33	391.5 Transportation Equipment	753	34	0	34	787	0	787	774	0	774
34	392.5 Stores Equipment	7	0	0	0	7	0	7	7	0	7
35	393.5 Tools, Shop & Garage Equipment	275	10	0	10	285	0	285	281	0	281
36	394.5 Laboratory Equipment	250	8	0	8	258	0	258	255	0	255
37	395.5 Power Operated Equipment	253	113	0	113	366	0	366	322	0	322
38	396.5 Communication Equipment	146	0	0	0	146	0	146	146	0	146
39	397.5 Miscellaneous Equipment	66	0	0	0	66	0	66	66	0	66
40	398.5 Other Tangible Plant	124	0	0	0	124	0	124	124	0	124
41	**INTANGIBLE PLANT**	153	0	0	0	153	0	153	153	0	153
42	**COLLECTION PLANT**	24,067	0	0	0	24,067	0	24,067	24,067	0	24,067
43	**SYSTEM PUMPING PLANT**	12,183	0	0	0	12,183	0	12,183	12,183	0	12,183
44	**TREATMENT AND DISPOSAL PLANT**	678	0	0	0	678	0	678	678	0	678
45	**GENERAL PLANT**	4,457	426	(4)	424	4,881	0	4,881	4,714	0	4,714
46	**TOTAL PLANT IN SERVICE**	41,518	426	(4)	424	41,942	0	41,942	41,775	0	41,775
47	**LAND & LAND RIGHTS**	165	0	0	0	165	0	165	165	0	165
48	**TOTAL PIS LESS LAND**	41,353	426	(4)	424	41,777	0	41,777	41,610	0	41,610

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-8 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	147	147	147	147	147	147	147	147	147	147	147	147	147	0	147
4	389.1 Other Plant & Misc. Equipment	6	6	6	6	6	6	6	6	6	6	6	6	6	0	6
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	6	6	6	6	6	6	6	6	6	6	6	6	6	0	6
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	23,214	23,214	23,214	23,214	23,214	23,214	23,214	23,214	23,214	23,214	23,214	23,214	23,214	0	23,214
9	361.2 Collection Sewers - Gravity	535	535	535	535	535	535	535	535	535	535	535	535	535	0	535
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	293	293	293	293	293	293	293	293	293	293	293	293	293	0	293
12	364.2 Flow Measuring Devices	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	17	17	17	17	17	17	17	17	17	17	17	17	17	0	17
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	0	4,601
18	370.3 Receiving Wells	43	43	43	43	43	43	43	43	43	43	43	43	43	0	43
19	371.3 Pumping Equipment	7,508	7,508	7,508	7,508	7,508	7,508	7,508	7,508	7,508	7,508	7,508	7,508	7,508	0	7,508
20	389.3 Other Plant & Misc. Equipment	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	79	79	79	79	79	79	79	79	79	79	79	79	79	0	79
23	354.4 Structures & Improvements	464	464	464	464	464	464	464	464	464	464	464	464	464	0	464
24	380.4 Treatment & Disposal	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	100	100	100	100	100	100	100	100	100	100	100	100	100	0	100
27	389.4 Other Plant & Misc. Equipment	19	19	19	19	19	19	19	19	19	19	19	19	19	0	19
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	80	80	80	80	80	80	80	80	80	80	80	80	80	0	80
30	354.5 Structures & Improvements	813	816	816	817	817	817	814	814	814	815	815	816	816	3	815
31	390.5 Office Furniture & Equipment	504	504	504	504	504	504	504	504	504	504	504	504	504	0	504
32	390.51 Computer Equipment	1,187	1,288	1,296	1,317	1,321	1,325	1,350	1,354	1,358	1,379	1,399	1,421	1,442	255	1,341
33	391.5 Transportation Equipment	753	767	768	771	771	772	775	776	776	779	782	785	787	34	774
34	392.5 Stores Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
35	393.5 Tools, Shop & Garage Equipment	275	279	279	280	280	280	281	281	282	282	283	284	285	10	281
36	394.5 Laboratory Equipment	250	253	253	254	254	254	255	255	255	256	257	257	258	8	255
37	395.5 Power Operated Equipment	253	296	301	311	313	314	325	327	329	338	347	357	366	113	322
38	396.5 Communication Equipment	146	146	146	146	146	146	146	146	146	146	146	146	146	0	146
39	397.5 Miscellaneous Equipment	66	66	66	66	66	66	66	66	66	66	66	66	66	0	66
40	398.5 Other Tangible Plant	124	124	124	124	124	124	124	124	124	124	124	124	124	0	124
41	**INTANGIBLE PLANT**	153	153	153	153	153	153	153	153	153	153	153	153	153	0	153
42	**COLLECTION PLANT**	24,067	24,067	24,067	24,067	24,067	24,067	24,067	24,067	24,067	24,067	24,067	24,067	24,067	0	24,067
43	**SYSTEM PUMPING PLANT**	12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163	0	12,163
44	**TREATMENT AND DISPOSAL PLANT**	678	678	678	678	678	678	678	678	678	678	678	678	678	0	678
45	**GENERAL PLANT**	4,457	4,627	4,640	4,675	4,682	4,689	4,727	4,734	4,741	4,776	4,810	4,846	4,881	424	4,714
46	**TOTAL PLANT IN SERVICE**	41,518	41,688	41,701	41,736	41,743	41,750	41,788	41,795	41,802	41,837	41,871	41,907	41,942	424	41,775
47	**LAND & LAND RIGHTS**	165	165	165	165	165	165	165	165	165	165	165	165	165	0	165
48	**TOTAL PIS LESS LAND**	41,353	41,523	41,536	41,571	41,578	41,585	41,623	41,630	41,637	41,672	41,706	41,742	41,777	424	41,610

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3	0	1	0	0	(3)	0	0	1	1	1	1	3	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	101	8	21	4	4	25	4	4	21	20	22	21	255	154
33	391.5 Transportation Equipment	14	1	3	1	1	3	1	1	3	3	3	3	34	21
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	4	0	1	0	0	1	0	0	1	1	1	1	10	6
36	394.5 Laboratory Equipment	3	0	1	0	0	1	0	0	1	1	1	1	8	5
37	395.5 Power Operated Equipment	45	3	9	2	2	11	2	2	9	9	10	9	113	69
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	170	13	35	7	7	38	7	7	35	34	37	35	424	257
46	**TOTAL NET ADDITIONS**	170	13	35	7	7	38	7	7	35	34	37	35	424	257
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	170	13	35	7	7	38	7	7	35	34	37	35	424	257

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3	0	1	0	0	1	0	0	1	1	1	1	7	4
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	101	8	21	4	4	25	4	4	21	20	22	21	255	154
33	391.5 Transportation Equipment	14	1	3	1	1	3	1	1	3	3	3	3	34	21
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	4	0	1	0	0	1	0	0	1	1	1	1	10	6
36	394.5 Laboratory Equipment	3	0	1	0	0	1	0	0	1	1	1	1	8	5
37	395.5 Power Operated Equipment	45	3	9	2	2	11	2	2	9	9	10	9	113	69
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	170	13	35	7	7	42	7	7	35	34	37	35	428	259
46	**TOTAL GROSS ADDITIONS**	170	13	35	7	7	42	7	7	35	34	37	35	428	259
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	170	13	35	7	7	42	7	7	35	34	37	35	428	259

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	4	0	0	0	0	0	0	4	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	4	0	0	0	0	0	0	4	2
46	**TOTAL RETIREMENTS**	0	0	0	0	0	4	0	0	0	0	0	0	4	2
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	4	0	0	0	0	0	0	4	2

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	147	0.00%	0
4	389.1 Other Plant & Misc. Equipment	6	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	6	0.00%	0
7	354.2 Structures & Improvements	0	0.00%	0
8	360.2 Collection Sewers - Force	23,214	0.00%	0
9	361.2 Collection Sewers - Gravity	535	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	293	0.00%	0
12	364.2 Flow Measuring Devices	2	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	17	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	4,601	0.00%	0
18	370.3 Receiving Wells	43	0.00%	0
19	371.3 Pumping Equipment	7,508	0.00%	0
20	389.3 Other Plant & Misc. Equipment	11	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	79	0.00%	0
23	354.4 Structures & Improvements	464	0.00%	0
24	380.4 Treatment & Disposal	16	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	100	0.00%	0
27	389.4 Other Plant & Misc. Equipment	19	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	80	0.00%	0
30	354.5 Structures & Improvements	815	0.00%	0
31	390.5 Office Furniture & Equipment	504	0.00%	0
32	390.51 Computer Equipment	1,341	0.00%	0
33	391.5 Transportation Equipment	774	0.00%	0
34	392.5 Stores Equipment	7	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	281	0.00%	0
36	394.5 Laboratory Equipment	255	0.00%	0
37	395.5 Power Operated Equipment	322	0.00%	0
38	396.5 Communication Equipment	146	0.00%	0
39	397.5 Miscellaneous Equipment	66	0.00%	0
40	398.5 Other Tangible Plant	124	0.00%	0
41	INTANGIBLE PLANT	153	0.00%	0
42	COLLECTION PLANT	24,067	0.00%	0
43	SYSTEM PUMPING PLANT	12,163	0.00%	0
44	TREATMENT AND DISPOSAL PLANT	678	0.00%	0
45	GENERAL PLANT	4,714	0.00%	0
46	TOTAL PLANT IN SERVICE	41,775	0.00%	0
47	LAND & LAND RIGHTS	165	0.00%	0
48	TOTAL PIS LESS LAND	41,610	0.00%	0

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	0	0	0	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		8,304
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		1,421
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,421
15	**12/31/92 Balance**		9,725
16			
17			
18	1993 Additions		1,421
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(216)
21	1993 Net Additions		1,205
22	**12/31/93 Balance**		10,930
23			
24			
25	1994 Additions		1,641
26	1994 Retirements		125
27	1994 Adjustments		0
28	1994 Net Additions		1,516
29	**12/31/94 Balance**		12,446
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(14)
32	1995 Additions		1,842
33	1995 Retirements		46
34	1995 Adjustments		0
35	1995 Net Additions		1,796
36	**12/31/95 Balance**		14,228
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(89)
39	1996 Additions		1,881
40	1996 Retirements		4
41	1996 Adjustments		0
42	1996 Net Additions		1,877
43	**12/31/96 Balance**		16,016

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) 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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	35	4	39	0	39	37	0	37
4	389.1 Other Plant & Misc. Equipment	2	0	2	0	2	2	0	2
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(3)	0	(3)	0	(3)	(3)	0	(3)
8	360.2 Collection Sewers - Force	7,857	773	8,630	0	8,630	8,244	0	8,244
9	361.2 Collection Sewers - Gravity	113	12	125	0	125	119	0	119
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	75	8	83	0	83	79	0	79
12	364.2 Flow Measuring Devices	3	0	3	0	3	3	0	3
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	7	1	8	0	8	8	0	8
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,559	144	1,703	0	1,703	1,631	0	1,631
18	370.3 Receiving Wells	10	1	11	0	11	11	0	11
19	371.3 Pumping Equipment	2,187	417	2,604	0	2,604	2,395	0	2,395
20	389.3 Other Plant & Misc. Equipment	5	1	6	0	6	6	0	6
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	124	15	139	0	139	132	0	132
24	380.4 Treatment & Disposal	9	1	10	0	10	10	0	10
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	24	3	27	0	27	26	0	26
27	389.4 Other Plant & Misc. Equipment	8	1	9	0	9	9	0	9
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	184	16	200	0	200	192	0	192
31	390.5 Office Furniture & Equipment	232	34	266	0	266	249	0	249
32	390.51 Computer Equipment	545	224	769	0	769	657	0	657
33	391.5 Transportation Equipment	556	129	685	0	685	621	0	621
34	392.5 Stores Equipment	2	0	2	0	2	2	0	2
35	393.5 Tools, Shop & Garage Equipment	142	18	160	0	160	151	0	151
36	394.5 Laboratory Equipment	37	17	54	0	54	46	0	46
37	395.5 Power Operated Equipment	258	27	285	0	285	272	0	272
38	396.5 Communication Equipment	68	15	83	0	83	76	0	76
39	397.5 Miscellaneous Equipment	17	4	21	0	21	19	0	19
40	398.5 Other Tangible Plant	81	12	93	0	93	87	0	87
41	**INTANGIBLE PLANT**	37	4	41	0	41	39	0	39
42	***COLLECTION PLANT***	8,052	794	8,846	0	8,846	8,450	0	8,450
43	**SYSTEM PUMPING PLANT**	3,761	563	4,324	0	4,324	4,043	0	4,043
44	**TREATMENT AND DISPOSAL PLANT**	165	20	185	0	185	177	0	177
45	**GENERAL PLANT**	2,123	496	2,620	0	2,620	2,372	0	2,372
46	**TOTAL SEWER ACCUM. DEPR.**	14,138	1,877	16,016	0	16,016	15,081	0	15,081

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	35	35	35	35	35	35	39	39	39	39	39	39	39	4	37
4	389.1 Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(3)
8	360.2 Collection Sewers - Force	7,857	7,921	7,985	8,049	8,113	8,177	8,246	8,310	8,374	8,438	8,502	8,566	8,630	773	8,244
9	361.2 Collection Sewers - Gravity	113	114	115	116	117	118	119	120	121	122	123	124	125	12	119
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	75	76	77	78	79	80	77	78	79	80	81	82	83	8	79
12	364.2 Flow Measuring Devices	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,559	1,571	1,583	1,595	1,607	1,619	1,631	1,643	1,655	1,667	1,679	1,691	1,703	144	1,631
18	370.3 Receiving Wells	10	10	10	10	10	10	11	11	11	11	11	11	11	1	11
19	371.3 Pumping Equipment	2,187	2,222	2,257	2,292	2,327	2,362	2,394	2,429	2,464	2,499	2,534	2,569	2,604	417	2,395
20	389.3 Other Plant & Misc. Equipment	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	124	125	126	127	128	129	133	134	135	136	137	138	139	15	132
24	380.4 Treatment & Disposal	9	9	9	9	9	9	10	10	10	10	10	10	10	1	10
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	24	24	24	24	24	24	27	27	27	27	27	27	27	3	26
27	389.4 Other Plant & Misc. Equipment	8	8	8	8	8	8	9	9	9	9	9	9	9	1	9
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	184	186	188	190	192	194	188	190	192	194	196	198	200	16	192
31	390.5 Office Furniture & Equipment	232	235	238	241	244	247	248	251	254	257	260	263	266	34	249
32	390.51 Computer Equipment	545	564	583	602	621	640	655	674	693	712	731	750	769	224	657
33	391.5 Transportation Equipment	556	567	578	589	600	611	619	630	641	652	663	674	685	129	621
34	392.5 Stores Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
35	393.5 Tools, Shop & Garage Equipment	142	144	146	148	150	152	148	150	152	154	156	158	160	18	151
36	394.5 Laboratory Equipment	37	38	39	40	41	42	48	49	50	51	52	53	54	17	46
37	395.5 Power Operated Equipment	258	260	262	264	266	268	273	275	277	279	281	283	285	27	272
38	396.5 Communication Equipment	68	69	70	71	72	73	77	78	79	80	81	82	83	15	76
39	397.5 Miscellaneous Equipment	17	17	17	17	17	17	21	21	21	21	21	21	21	4	19
40	398.5 Other Tangible Plant	81	82	83	84	85	86	87	88	89	90	91	92	93	12	87
41	INTANGIBLE PLANT	37	37	37	37	37	37	41	41	41	41	41	41	41	4	39
42	COLLECTION PLANT	8,052	8,116	8,184	8,250	8,316	8,382	8,450	8,516	8,582	8,648	8,714	8,780	8,846	794	8,450
43	SYSTEM PUMPING PLANT	3,761	3,808	3,855	3,902	3,949	3,996	4,042	4,089	4,136	4,183	4,230	4,277	4,324	563	4,043
44	TREATMENT AND DISPOSAL PLANT	165	166	167	168	169	170	179	180	181	182	183	184	185	20	177
45	GENERAL PLANT	2,123	2,165	2,207	2,249	2,291	2,333	2,368	2,410	2,452	2,494	2,536	2,578	2,620	496	2,372
46	TOTAL SEWER ACCUM. DEPR.	14,138	14,294	14,450	14,606	14,762	14,918	15,080	15,236	15,392	15,548	15,704	15,860	16,016	1,877	15,081

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	4	0	0	0	0	0	0	4	2
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	64	64	64	64	64	69	64	64	64	64	64	64	773	387
9	361.2 Collection Sewers - Gravity	1	1	1	1	1	1	1	1	1	1	1	1	12	6
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	12	12	12	12	12	12	12	12	12	12	12	12	144	72
18	370.3 Receiving Wells	0	0	0	0	0	1	0	0	0	0	0	0	1	1
19	371.3 Pumping Equipment	35	35	35	35	35	32	35	35	35	35	35	35	417	208
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1	1	1	1	1	4	1	1	1	1	1	1	15	8
24	380.4 Treatment & Disposal	0	0	0	0	0	1	0	0	0	0	0	0	1	1
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	3	0	0	0	0	0	0	3	2
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2	2	2	2	2	(6)	2	2	2	2	2	2	16	8
31	390.5 Office Furniture & Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
32	390.51 Computer Equipment	19	19	19	19	19	15	19	19	19	19	19	19	224	112
33	391.5 Transportation Equipment	11	11	11	11	11	8	11	11	11	11	11	11	129	64
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
36	394.5 Laboratory Equipment	1	1	1	1	1	6	1	1	1	1	1	1	17	9
37	395.5 Power Operated Equipment	2	2	2	2	2	5	2	2	2	2	2	2	27	14
38	396.5 Communication Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
39	397.5 Miscellaneous Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
40	398.5 Other Tangible Plant	1	1	1	1	1	1	1	1	1	1	1	1	12	6
41	INTANGIBLE PLANT	0	0	0	0	0	4	0	0	0	0	0	0	4	2
42	COLLECTION PLANT	66	66	66	66	66	68	66	66	66	66	66	66	794	398
43	SYSTEM PUMPING PLANT	47	47	47	47	47	46	47	47	47	47	47	47	563	282
44	TREATMENT AND DISPOSAL PLANT	1	1	1	1	1	9	1	1	1	1	1	1	20	12
45	GENERAL PLANT	42	42	42	42	42	34	42	42	42	42	42	42	496	249
46	TOTAL NET ADDITIONS	156	156	156	156	156	161	156	156	156	156	156	156	1,877	943

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	4	0	0	0	0	0	0	4	2
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	64	64	64	64	64	69	64	64	64	64	64	64	773	387
9	361.2 Collection Sewers - Gravity	1	1	1	1	1	1	1	1	1	1	1	1	12	6
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1	1	1	1	1	(3)	1	1	1	1	1	1	6	4
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	12	12	12	12	12	12	12	12	12	12	12	12	144	72
18	370.3 Receiving Wells	0	0	0	0	0	1	0	0	0	0	0	0	1	1
19	371.3 Pumping Equipment	35	35	35	35	35	32	35	35	35	35	35	35	417	208
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1	1	1	1	1	4	1	1	1	1	1	1	15	8
24	380.4 Treatment & Disposal	0	0	0	0	0	1	0	0	0	0	0	0	1	1
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	3	0	0	0	0	0	0	3	2
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
31	390.5 Office Furniture & Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
32	390.51 Computer Equipment	19	19	19	19	19	15	19	19	19	19	19	19	224	112
33	391.5 Transportation Equipment	11	11	11	11	11	8	11	11	11	11	11	11	129	64
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
36	394.5 Laboratory Equipment	1	1	1	1	1	6	1	1	1	1	1	1	17	9
37	395.5 Power Operated Equipment	2	2	2	2	2	5	2	2	2	2	2	2	27	14
38	396.5 Communication Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
39	397.5 Miscellaneous Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
40	398.5 Other Tangible Plant	1	1	1	1	1	1	1	1	1	1	1	1	12	6
41	**INTANGIBLE PLANT**	0	0	0	0	0	4	0	0	0	0	0	0	4	2
42	**COLLECTION PLANT**	66	66	66	66	66	68	66	66	66	66	66	66	794	398
43	**SYSTEM PUMPING PLANT**	47	47	47	47	47	46	47	47	47	47	47	47	563	282
44	**TREATMENT AND DISPOSAL PLANT**	1	1	1	1	1	9	1	1	1	1	1	1	20	12
45	**GENERAL PLANT**	42	42	42	42	42	38	42	42	42	42	42	42	500	251
46	**TOTAL GROSS ADDITIONS**	156	156	156	156	156	165	156	156	156	156	156	156	1,881	945

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	4	0	0	0	0	0	0	4	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	4	0	0	0	0	0	0	4	2
46	**TOTAL RETIREMENTS**	0	0	0	0	0	4	0	0	0	0	0	0	4	2

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	37	0.00%	0
4	389.1 Other Plant & Misc. Equipment	2	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	(3)	0.00%	0
8	360.2 Collection Sewers - Force	8,244	0.00%	0
9	361.2 Collection Sewers - Gravity	119	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	79	0.00%	0
12	364.2 Flow Measuring Devices	3	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	8	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1,631	0.00%	0
18	370.3 Receiving Wells	11	0.00%	0
19	371.3 Pumping Equipment	2,395	0.00%	0
20	389.3 Other Plant & Misc. Equipment	6	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	132	0.00%	0
24	380.4 Treatment & Disposal	10	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	26	0.00%	0
27	389.4 Other Plant & Misc. Equipment	9	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	192	0.00%	0
31	390.5 Office Furniture & Equipment	249	0.00%	0
32	390.51 Computer Equipment	657	0.00%	0
33	391.5 Transportation Equipment	621	0.00%	0
34	392.5 Stores Equipment	2	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	151	0.00%	0
36	394.5 Laboratory Equipment	46	0.00%	0
37	395.5 Power Operated Equipment	272	0.00%	0
38	396.5 Communication Equipment	76	0.00%	0
39	397.5 Miscellaneous Equipment	19	0.00%	0
40	398.5 Other Tangible Plant	87	0.00%	0
41	**INTANGIBLE PLANT**	39	0.00%	0
42	**COLLECTION PLANT**	8,450	0.00%	0
43	**SYSTEM PUMPING PLANT**	4,043	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	177	0.00%	0
45	**GENERAL PLANT**	2,372	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	15,081	0.00%	0

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	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	27,351
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	27,351
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	27,351
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	27,351
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	27,351
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	56
42	1996 Net Additions	56
43	12/31/96 Balance	27,407

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	56	56	0	56	56	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	27,251	0	27,251	0	27,251	27,251	0	27,251	0.00%	0
5	Service Installation Fees	100	0	100	0	100	100	0	100	0.00%	0
6	**TOTAL SEWER CIAC**	27,351	0	27,351	56	27,407	27,351	56	27,407	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	27,251	27,251	27,251	27,251	27,251	27,251	27,251	27,251	27,251	27,251	27,251	27,251	27,251	0	27,251
5	Service Installation Fees	100	100	100	100	100	100	100	100	100	100	100	100	100	0	100
6	TOTAL SEWER CIAC	27,351	27,351	27,351	27,351	27,351	27,351	27,351	27,351	27,351	27,351	27,351	27,351	27,351	0	27,351

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Additions	Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Retirements	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	56	0	0	0	0	0	0	0	0	0	0	0	56	56
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	56	0	0	0	0	0	0	0	0	0	0	0	56	56
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
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**	5,851
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	959
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	959
15	**12/31/92 Balance**	6,810
16		
17		
18	1993 Additions	960
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	960
22	**12/31/93 Balance**	7,770
23		
24		
25	1994 Additions	991
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	991
29	**12/31/94 Balance**	8,761
30		
31		
32	1995 Additions	1,022
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,022
36	**12/31/95 Balance**	9,783
37		
38		
39	1996 Additions	1,024
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,024
43	**12/31/96 Balance**	10,807

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 7:10 PM A13S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	9,766	1,019	10,785	0	10,785	10,275	0	10,275	0.00%	0
5	Service Installation Fees	18	3	21	0	21	20	0	20	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	9,784	1,024	10,808	0	10,808	10,296	0	10,296	0.00%	0

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/95	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	2	2	2	2	2	2	2	2	1
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	9,766	9,851	9,936	10,021	10,106	10,191	10,275	10,360	10,445	10,530	10,615	10,700	10,785	1,019	10,275
5	Service Installation Fees	18	18	18	18	18	18	21	21	21	21	21	21	21	3	20
6	TOTAL	9,784	9,869	9,954	10,039	10,124	10,209	10,298	10,383	10,468	10,553	10,638	10,723	10,808	1,024	10,296

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	2	0	0	0	0	0	0	2	1
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	85	85	85	85	85	84	85	85	85	85	85	85	1,019	509
5	Service Installation Fees	0	0	0	0	0	3	0	0	0	0	0	0	3	2
6	TOTAL	85	85	85	85	85	89	85	85	85	85	85	85	1,024	512

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	2	0	0	0	0	0	0	2	1
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	85	85	85	85	85	84	85	85	85	85	85	85	1,019	509
5	Service Installation Fees	0	0	0	0	0	3	0	0	0	0	0	0	3	2
6	TOTAL	85	85	85	85	85	89	85	85	85	85	85	85	1,024	512

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

584

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					

6/14/95 7:19 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,636,859	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,548	416,868	389,978	358,328	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	568,887	610,880	654,473	435,508	479,301	523,094	568,887	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	62,920	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	132,953	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other 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	16,303,290	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,848	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	782,268	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	1,098,283	38,708	251,470	484,674	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	4,530,899	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,782,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,832,817	10,486,448	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.

588

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 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	335,166,498	362,882,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,457	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	6,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,668	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,899)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,486)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,326	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	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	1,408,251	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	8,817,512	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	10,204,816	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	4,474,108	4,368,916	4,394,886	4,516,263	4,551,886	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,058	4,818,754	4,463,386
34	Other Accounts Receivable	361,585	361,645	343,901	352,864	398,421	411,546	416,868	399,978	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)	(400,786)	(394,137)	(388,340)	(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	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	9,652,766	9,514,406	9,501,733	9,448,937	9,424,148	9,638,224	9,307,118	9,528,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,284	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	1,785,998
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	4,685,989	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	3,902,842
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,228	30,992,393	30,967,979	30,784,806	30,581,233	30,377,860	30,174,487	33,087,407	31,325,917
57															
58	TOTAL ASSETS	309,214,065	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,957	340,921,505	338,725,565	341,050,416	342,857,860	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	10,081,458	10,415,458	10,335,458	11,005,456	11,282,458	12,288,458	13,160,456	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	92,458,492
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	1,739,000	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)	(426,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,476	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	4,530,880	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)	307,861	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,897,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	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	(319,296)	(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	112,731,589	112,987,823	113,244,202	113,502,256	113,763,601	114,038,959	114,310,867	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	1,347,283	1,343,446	1,339,630	1,335,813	1,331,998	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,085	328,861,759	325,798,359	324,989,225	328,884,580	329,081,472	341,101,967	340,921,505	338,725,585	341,050,416	342,857,880	341,347,177	343,469,022	333,207,923

Note: May not cross due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0		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 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-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	0.00%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/96 Balance	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	**Average Rate Base Balance 12/31/96**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	15,391	0	15,391	5,026	20,417	32.66%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	15,391	0	15,391	5,026	20,417		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	12,828	319	13,148	0	13,148		B-6(S)
7	Depreciation net of CIAC Amort	857	0	857	0	857		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	1,029	18	1,046	226 (A)	1,272		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(14)	(396)	(410)	1,852 (B)	1,442		B-17(S),B-2(S)3/3
11	Total Operating Expenses	14,700	(59)	14,641	2,078	16,719		
12	**NET OPERATING INCOME**	691	59	750	2,948	3,698		
13	**RATE BASE**	9,894	(56)	9,838		9,838		A-2(S)
14	**RATE OF RETURN**	6.99%		7.62%		37.59%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	15,391	0	15,391	451	15,842	2.93%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	15,391	0	15,391	451	15,842		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	12,828	319	13,148	0	13,148		B-6(S)
7	Depreciation net of CIAC Amort	857	0	857	0	857		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	1,029	18	1,046	20 (A)	1,066		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(14)	(396)	(410)	166 (B)	(244)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	14,700	(59)	14,641	186	14,827		
12	**NET OPERATING INCOME**	691	59	750	265	1,015		
13	**RATE BASE**	9,894	(56)	9,838		9,838		A-2(S)
14	**RATE OF RETURN**	6.99%		7.62%		10.32%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	80.29%	D-1(S)	
3	Rate of Return (%)	10.32%	37.59%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	9,838	9,838	A-2(S)	
6	Required Income (L3 x L5)	1,015	3,698		
7	Adjusted Income Under Present Rates	750	750	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	265	2,948		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	431	4,800		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	451	5,026		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	431	4,800		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	166	1,852		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20	226		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	265	2,948		B-2(S)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	79	
9			
10	2. Conservation Program Expenses	55	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	2	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	183	
17			
18	6.	0	
19			
20	7.	0	
21			
22		319	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	18	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		18	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(396)	
47			
48	2.	0	
49			
50		(396)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(59)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	9,983	0	9,983
9	522.2 Measured - Commercial	5,408	0	5,408
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	15,391	0	15,391
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	15,391	0	15,391
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	15,391	0	15,391

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .5) 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	701 Salaries & Wages - Employees	3,840	222	4,062	2,795	133	2,928	288	30	318	757	59	816
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	960	10	969	698	0	698	72	4	76	189	6	195
4	710 Purchased Sewage Treatment	6,000	0	6,000	6,000	0	6,000	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	294	2	295	280	0	280	1	0	1	13	2	14
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	704	9	713	654	0	654	15	2	17	35	7	42
10	731 Contractual Services - Eng.	6	0	6	0	0	0	0	0	0	6	0	6
11	732 Contractual Services - Acct.	31	0	31	0	0	0	0	0	0	31	0	31
12	733 Contractual Services - Legal	19	0	19	0	0	0	0	0	0	19	0	19
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	61	22	83	13	0	13	0	0	0	48	22	70
15	741 Rental of Real Building/Real Property	28	4	32	0	0	0	0	0	0	28	4	32
16	742 Rental of Equipment	1	1	2	0	0	0	0	0	0	1	1	2
17	750 Transportation Expense	210	2	212	185	0	185	11	1	12	13	1	14
18	756 Insurance - Vehicle	21	0	21	0	0	0	0	0	0	21	0	21
19	757 Insurance - General Liability	43	9	52	0	0	0	0	0	0	43	9	52
20	758 Insurance - Workman's Comp	66	0	66	48	0	48	5	0	5	13	0	13
21	759 Insurance - Other	4	0	4	0	0	0	0	0	0	4	0	4
22	760 Advertising Expense	5	4	9	0	0	0	0	0	0	5	4	9
23	766 Reg. Comm. Exp. - Rate Case Amort.	128	0	128	0	0	0	0	0	0	128	0	128
24	767 Reg. Comm. Exp. - Other	10	0	10	0	0	0	0	0	0	10	0	10
25	770 Bad Debt Expense	38	4	42	0	0	0	38	4	42	0	0	0
26	775 Miscellaneous Expenses	361	30	391	52	0	52	95	5	100	214	25	238
27	TOTAL SEWER O & M EXPENSES	12,826	319	13,148	10,726	133	10,859	525	47	572	1,577	140	1,717

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	319	287	333	319	325	317	326	325	317	327	317	326	3,840	222	4,062
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	80	72	83	80	81	79	82	81	79	82	79	81	960	10	969
4	710.1-.8 Purchased Sewage Treatment	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0	6,000
5	711.1-.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.8 Purchased Power	26	24	24	24	24	24	24	24	24	24	24	24	294	2	295
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.1-.8 Materials & Supplies	22	11	22	521	21	11	21	11	21	11	21	11	704	9	713
10	731.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	6	0	6
11	732.1-.8 Contractual Services - Acct.	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
12	733.1-.8 Contractual Services - Legal	2	1	2	2	2	2	2	2	2	2	2	2	19	0	19
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	5	5	6	5	5	5	5	5	5	5	5	5	61	22	83
15	741.1-.8 Rental of Real Building/Real Property	2	2	2	2	2	2	2	2	2	2	2	2	28	4	32
16	742.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
17	750.1-.8 Transportation Expense	18	17	18	17	17	17	18	17	17	18	17	17	210	2	212
18	756.1-.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
19	757.1-.8 Insurance - General Liability	4	3	4	4	4	4	4	4	4	4	4	4	43	9	52
20	758.1-.8 Insurance - Workman's Comp (2)	5	5	6	5	6	5	6	6	5	6	5	6	66	0	66
21	759.1-.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
22	760.1-.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	4	9
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	10	10	11	11	11	11	11	11	11	11	10	11	126	0	126
24	767.1-.8 Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
25	770.1-.8 Bad Debt Expense	3	3	3	3	3	3	3	3	3	3	3	3	38	4	42
26	775.1-.8 Miscellaneous Expenses	32	26	32	30	30	29	31	30	30	30	30	30	361	30	391
27	TOTAL SEWER O & M EXPENSES	1,035	974	1,051	1,531	1,038	1,016	1,042	1,027	1,027	1,031	1,027	1,026	12,826	319	13,146

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	232	205	244	230	237	230	240	237	231	238	232	239	2,795	133	2,928
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	58	51	61	58	59	57	60	59	58	60	58	60	698	0	698
4	710.1-.6 Purchased Sewage Treatment	500	500	500	500	500	500	500	500	500	500	500	500	6,000	0	6,000
5	711.1-.6 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.6 Purchased Power	27	23	23	23	23	23	23	23	23	23	23	23	280	0	280
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.1-.6 Materials & Supplies	17	7	17	517	17	7	17	7	17	7	17	7	654	0	654
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	2	1	1	1	1	1	1	1	1	1	1	1	13	0	13
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	16	15	15	15	15	15	15	15	15	15	15	15	185	0	185
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	48	0	48
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	6	4	6	4	4	4	5	4	4	4	4	4	52	0	52
27	TOTAL SEWER DIRECT O & M EXPENSES	862	810	872	1,352	861	841	865	850	853	863	854	853	10,726	133	10,859

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not co ve to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	24	22	24	24	24	24	25	24	24	25	24	24	286	30	316
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	6	5	6	6	6	6	6	6	6	6	6	6	72	4	76
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	1	1	1	1	1	1	1	1	1	1	1	1	15	2	17
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	11	1	12
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workmen's Comp (2)	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	3	3	3	3	3	3	3	3	3	3	3	3	36	4	42
26	775.7	Miscellaneous Expenses	8	7	8	8	8	8	8	8	8	8	8	8	95	5	100
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	44	40	44	44	44	44	45	44	43	45	43	44	525	47	572

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	62	60	65	65	64	63	64	64	63	64	62	63	757	59	816
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits (1)	16	15	16	16	16	16	16	16	16	16	15	16	189	6	195
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	2	14
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	3	3	3	3	3	3	3	3	3	3	3	3	35	7	42
10	731.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	6	0	6
11	732.8 Contractual Services - Acct.	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
12	733.8 Contractual Services - Legal	2	1	2	2	2	2	2	2	2	2	2	2	19	0	19
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	4	4	4	4	4	4	4	4	4	4	4	4	48	22	70
15	741.8 Rental of Real Building/Real Property	2	2	2	2	2	2	2	2	2	2	2	2	26	4	32
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
17	750.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	13	1	14
18	756.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
19	757.8 Insurance - General Liability	4	3	4	4	4	4	4	4	4	4	4	4	43	9	52
20	758.8 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	759.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
22	760.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	4	9
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	10	10	11	11	11	11	11	11	11	11	10	11	128	0	128
24	767.8 Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	18	17	18	18	18	18	18	18	18	18	17	18	214	25	238
27	TOTAL SEWER ALLOCATED A & G EXPENSES	130	124	135	135	133	131	132	133	131	134	129	131	1,577	140	1,717

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	3,730	219	(108)	3,840	0	25	13	0	0	183	222	4,062
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	926	33	0	960	0	6	3	0	0	0	10	969
4	710.1-.8	Purchased Sewage Treatment	6,000	0	0	6,000	0	0	0	0	0	0	0	6,000
5	711.1-.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.8	Purchased Power	295	0	(1)	294	0	2	0	0	0	0	2	295
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.1-.8	Materials & Supplies	696	14	(5)	704	0	3	4	2	0	0	9	713
10	731.1-.8	Contractual Services - Eng.	6	0	(1)	6	0	0	0	0	0	0	0	6
11	732.1-.8	Contractual Services - Acct.	33	1	(3)	31	0	0	0	0	0	0	0	31
12	733.1-.8	Contractual Services - Legal	20	0	(2)	19	0	0	0	0	0	0	0	19
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	65	1	(5)	61	0	8	14	0	0	0	22	83
15	741.1-.8	Rental of Real Building/Real Property	30	1	(3)	28	0	4	0	0	0	0	4	32
16	742.1-.8	Rental of Equipment	1	0	(0)	1	0	1	0	0	0	0	1	2
17	750.1-.8	Transportation Expense	208	4	(3)	210	0	2	0	0	0	0	2	212
18	756.1-.8	Insurance - Vehicle	23	0	(2)	21	0	0	0	0	0	0	0	21
19	757.1-.8	Insurance - General Liability	47	1	(5)	43	0	9	0	0	0	0	9	52
20	758.1-.8	Insurance - Workman's Comp (2)	67	(1)	0	66	0	0	0	0	0	0	0	66
21	759.1-.8	Insurance - Other	5	0	(0)	4	0	0	0	0	0	0	0	4
22	760.1-.8	Advertising Expense	5	0	(0)	5	0	0	4	0	0	0	4	9
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	84	0	43	126	0	0	0	0	0	0	0	126
24	767.1-.8	Reg. Comm. Exp. - Other	11	0	(1)	10	0	0	0	0	0	0	0	10
25	770.1-.8	Bad Debt Expense	41	1	(4)	38	0	4	0	0	0	0	4	42
26	775.1-.8	Miscellaneous Expenses	385	8	(32)	361	0	14	16	0	0	0	30	391
27	TOTAL SEWER O & M EXPENSES		12,679	282	(133)	12,828	0	79	55	2	0	183	319	13,148

Notes:
(1) Employee Pensions & Benefits 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 = $45,323 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	2,640	155	(0)	2,795	0	0	0	0	0	133	133	2,928
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits (1)	656	43	0	698	0	0	0	0	0	0	0	698
4	710.1-.6	Purchased Sewage Treatment	6,000	0	0	6,000	0	0	0	0	0	0	0	6,000
5	711.1-.6	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.6	Purchased Power	280	0	0	280	0	0	0	0	0	0	0	280
7	716.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.1-.6	Materials & Supplies	642	13	0	654	0	0	0	0	0	0	0	654
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	13	0	0	13	0	0	0	0	0	0	0	13
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6	Transportation Expense	182	4	0	185	0	0	0	0	0	0	0	185
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workman's Comp (2)	47	1	0	48	0	0	0	0	0	0	0	48
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	51	1	0	52	0	0	0	0	0	0	0	52
27	TOTAL SEWER DIRECT O & M EXPENSES		10,510	216	(0)	10,726	0	0	0	0	0	133	133	10,859

Notes:
(1) Employee Pensions & Benefits 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[illegible] due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	301	18	(30)	288	0	16	0	0	0	14	30	318
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	75	(3)	0	72	0	4	0	0	0	0	4	76
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	0	(0)	1	0	0	0	0	0	0	0	1
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	17	0	(2)	15	0	2	0	0	0	0	2	17
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	12	0	(1)	11	0	1	0	0	0	0	1	12
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	5	(0)	0	5	0	0	0	0	0	0	0	5
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	41	1	(4)	38	0	4	0	0	0	0	4	42
26	775.7	Miscellaneous Expenses	102	2	(10)	95	0	5	0	0	0	0	5	100
27		TOTAL SEWER O & M EXPENSES	553	18	(46)	525	0	33	0	0	0	14	47	572

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	789	46	(79)	757	0	9	13	0	0	36	59	816
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	196	(7)	0	189	0	2	3	0	0	0	6	195
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	14	0	(1)	13	0	2	0	0	0	0	2	14
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	38	1	(4)	35	0	2	4	2	0	0	7	42
10	731.8	Contractual Services - Eng.	6	0	(1)	6	0	0	0	0	0	0	0	6
11	732.8	Contractual Services - Acct.	33	1	(3)	31	0	0	0	0	0	0	0	31
12	733.8	Contractual Services - Legal	20	0	(2)	19	0	0	0	0	0	0	0	19
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	52	1	(5)	48	0	8	14	0	0	0	22	70
15	741.8	Rental of Real Building/Real Property	30	1	(3)	28	0	4	0	0	0	0	4	32
16	742.8	Rental of Equipment	1	0	(0)	1	0	1	0	0	0	0	1	2
17	750.8	Transportation Expense	15	0	(1)	13	0	1	0	0	0	0	1	14
18	756.8	Insurance - Vehicle	23	0	(2)	21	0	0	0	0	0	0	0	21
19	757.8	Insurance - General Liability	47	1	(5)	43	0	9	0	0	0	0	9	52
20	758.8	Insurance - Workman's Comp (2)	14	(1)	0	13	0	0	0	0	0	0	0	13
21	759.8	Insurance - Other	5	0	(0)	4	0	0	0	0	0	0	0	4
22	760.8	Advertising Expense	5	0	(0)	5	0	0	4	0	0	0	4	9
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	84	0	43	128	0	0	0	0	0	0	0	128
24	767.8	Reg. Comm. Exp. - Other	11	0	(1)	10	0	0	0	0	0	0	0	10
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	232	5	(22)	214	0	9	16	0	0	0	25	238
27		TOTAL SEWER O & M EXPENSES	1,615	48	(86)	1,577	0	46	55	2	0	36	140	1,717

Notes:
(1) Employee Pensions & Benefits is calculated as 24.89% 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 cros to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	3,730	4,062	332	8.91%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	927	969	43	4.62%
4	710.1-.8	Purchased Sewer	6,000	6,000	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	295	295	0	0.10%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	696	713	17	2.49%
10	731.1-.8	Contractual Services - Eng.	6	6	(0)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	33	31	(3)	(7.63%)
12	733.1-.8	Contractual Services - Legal	20	19	(2)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	65	83	18	28.44%
15	741.1-.8	Rental of Real Building/Real Property	30	32	2	6.84%
16	742.1-.8	Rental of Equipment	1	2	1	47.33%
17	750.1-.8	Transportation Expense	208	212	3	1.60%
18	756.1-.8	Insurance - Vehicle	23	21	(2)	(7.63%)
19	757.1-.8	Insurance - General Liability	47	52	5	11.54%
20	758.1-.8	Insurance - Workman's Comp	66	66	(0)	(0.58%)
21	759.1-.8	Insurance - Other	5	4	(0)	(7.63%)
22	760.1-.8	Advertising Expense	5	9	4	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	84	128	43	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	11	10	(1)	(9.54%)
25	770.1-.8	Bad Debt Expense	41	42	1	2.35%
26	775.1-.8	Miscellaneous Expenses	385	391	6	1.45%
27	TOTAL SEWER O & M EXPENSES		12,680	13,148	468	3.69%
28	TOTAL (LESS ACCTS 766 & 767)		12,584	13,010	426	3.38%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.6	Salaries & Wages - Employees	2,640	2,928	288	10.92%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	656	698	42	6.48%
4	710.1-.6	Purchased Sewer	6,000	6,000	0	0.00%
5	711.1-.6	Sludge Removal	0	0	0	0.00%
6	715.1-.6	Purchased Power	280	280	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	0	0	0	0.00%
9	720.1-.6	Materials & Supplies	642	654	12	1.93%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	13	13	0	0.49%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	182	185	3	1.83%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	47	48	1	1.69%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	51	52	1	1.94%
27		TOTAL SEWER O & M EXPENSES	10,511	10,859	348	3.31%
28		TOTAL (LESS ACCTS 766 & 767)	10,511	10,859	348	3.31%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.7	Salaries & Wages - Employees	301	318	18	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	75	76	1	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	1	1	(0)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	17	17	0	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	12	12	0	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	5	5	(0)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	41	42	1	2.35%
26	775.1-.7	Miscellaneous Expenses	102	100	(2)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		553	572	18	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		553	572	18	3.28%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	789	816	26	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	196	195	(1)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	14	14	0	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	38	42	5	12.19%
10	731.1-.8	Contractual Services - Eng.	6	6	(0)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	33	31	(3)	(7.63%)
12	733.1-.8	Contractual Services - Legal	20	19	(2)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	52	70	18	35.44%
15	741.1-.8	Rental of Real Building/Real Property	30	32	2	6.84%
16	742.1-.8	Rental of Equipment	1	2	1	47.33%
17	750.1-.8	Transportation Expense	15	14	(0)	(3.08%)
18	756.1-.8	Insurance - Vehicle	23	21	(2)	(7.63%)
19	757.1-.8	Insurance - General Liability	47	52	5	11.54%
20	758.1-.8	Insurance - Workman's Comp	14	13	(1)	(7.18%)
21	759.1-.8	Insurance - Other	5	4	(0)	(7.63%)
22	760.1-.8	Advertising Expense	5	9	4	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	84	128	43	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	11	10	(1)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	232	238	7	3.00%
27		TOTAL SEWER O & M EXPENSES	1,615	1,717	102	6.29%
28		TOTAL (LESS ACCTS 766 & 767)	1,520	1,579	59	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
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	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
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	$175	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			171,800	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,280	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				28,000	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	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	$1	
51	Marco Island	Docket No. 920655-WS	106,820	24	
52	GIGA	Docket No. 920199-WS	677,801	152	
53	Lehigh	Docket No. 911188-WS	67,100	15	
54			854,174	191	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	223	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	97	
58			1,427,241	319	
59	Total Projected Rate Case Expense		2,281,415	510	
60	Annual Amortization		$570,354	$128	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	28	
64	% of Total		100.000000%	0.022373%	

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	$84	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.			17,829	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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)
	Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Sewer Cost	How often to repeat
1	**See Volume II for detailed support.**		

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	147	40	2.50%	4	0	4	0.00%	0	4
4	389.1 Other Plant & Misc. Equipment	6	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	6	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	0.00%	0	0
8	360.2 Collection Sewers - Force	23,214	30	3.33%	773	0	773	0.00%	0	773
9	361.2 Collection Sewers - Gravity	535	45	2.22%	12	0	12	0.00%	0	12
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	293	38	2.63%	8	0	8	0.00%	0	8
12	364.2 Flow Measuring Devices	2	5	20.00%	0	0	0	0.00%	0	0
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	17	18	5.56%	1	0	1	0.00%	0	1
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	4,601	32	3.13%	144	0	144	0.00%	0	144
18	370.3 Receiving Wells	43	30	3.33%	1	0	1	0.00%	0	1
19	371.3 Pumping Equipment	7,508	18	5.56%	417	0	417	0.00%	0	417
20	389.3 Other Plant & Misc. Equipment	11	18	5.56%	1	0	1	0.00%	0	1
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	79	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	464	32	3.13%	15	0	15	0.00%	0	15
24	380.4 Treatment & Disposal	16	18	5.56%	1	0	1	0.00%	0	1
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	100	30	3.33%	3	0	3	0.00%	0	3
27	389.4 Other Plant & Misc. Equipment	19	18	5.56%	1	0	1	0.00%	0	1
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	80	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	815	40	2.50%	20	0	20	0.00%	0	20
31	390.5 Office Furniture & Equipment	504	15	6.67%	34	0	34	0.00%	0	34
32	390.51 Computer Equipment	1,341	6	16.67%	224	0	224	0.00%	0	224
33	391.5 Transportation Equipment	774	6	16.67%	129	0	129	0.00%	0	129
34	392.5 Stores Equipment	7	18	5.56%	0	0	0	0.00%	0	0
35	393.5 Tools, Shop & Garage Equipment	281	16	6.25%	18	0	18	0.00%	0	18
36	394.5 Laboratory Equipment	255	15	6.67%	17	0	17	0.00%	0	17
37	395.5 Power Operated Equipment	322	12	8.33%	27	0	27	0.00%	0	27
38	396.5 Communication Equipment	146	10	10.00%	15	0	15	0.00%	0	15
39	397.5 Miscellaneous Equipment	66	15	6.67%	4	0	4	0.00%	0	4
40	398.5 Other Tangible Plant	124	10	10.00%	12	0	12	0.00%	0	12
41	**INTANGIBLE PLANT**	153		2.61%	4	0	4	0.00%	0	4
42	**COLLECTION PLANT**	24,067		3.30%	794	0	794	0.00%	0	794
43	**SYSTEM PUMPING PLANT**	12,163		4.63%	563	0	563	0.00%	0	563
44	**TREATMENT AND DISPOSAL PLANT**	678		2.95%	20	0	20	0.00%	0	20
45	**GENERAL PLANT**	4,714		10.61%	500	0	500	0.00%	0	500
46	**TOTAL DEPRECIATION EXPENSE**	41,775		4.50%	1,881	0	1,881	0.00%	0	1,881
47	**LESS: AMORTIZATION OF CIAC**				(1,024)	0	(1,024)		0	(1,024)
48	**NET DEPRECIATION EXPENSE - SEWER**				857	0	857		0	857

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	56	3.33%	2	0	2	0.00%	0	2
2	Line/Main Extension Fees	0	3.75%	0	0	0	0.00%	0	0
3	Contributed Lines	0	3.75%	0	0	0	0.00%	0	0
4	Contributed Property Other Than Lines	27,251	3.74%	1,019	0	1,019	0.00%	0	1,019
5	Service Installation Fees	100	2.73%	3	0	3	0.00%	0	3
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	27,407		1,024	0	1,024		0	1,024

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	2	0	0.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	464	15	3.23%
5	380.4 Treatment & Disposal	16	1	6.25%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	100	3	3.00%
8	389.4 Other Plant & Misc. Equipment	19	1	5.26%
9	**COMPOSITE RATE**	601	20	3.33%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	23,214	773	3.33%
13	361.2 Collection Sewers - Gravity	535	12	2.24%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	17	1	5.88%
16	354.3 Structures & Improvements	4,601	144	3.13%
17	370.3 Receiving Wells	43	1	2.33%
18	371.3 Pumping Equipment	7,508	417	5.55%
19	389.3 Other Plant & Misc. Equipment	11	1	9.09%
20	**COMPOSITE RATE**	35,929	1,349	3.75%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	293	8	2.73%
23	**COMPOSITE RATE**	293	8	2.73%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	601	20	3.33%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	35,929	1,349	3.75%
27	Service Installation Fees (Line 23)	293	8	2.73%
28	**COMPOSITE RATE**	36,823	1,377	3.74%

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 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%)**	693	0	693	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	307	18	325	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	307	18	325		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	29	0	29		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	29	0	29		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	29	0	29		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,029	18	1,046		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 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	15,391	0	15,391	B-4(S)
3	Less:				
4	O & M Expenses	12,828	319	13,148	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	857	0	857	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	1,029	710	1,739	B-15(S)
8	Pre-Tax Operating Expenses	14,714	1,030	15,744	
9	**PRE-TAX OPERATING INCOME**	677	(1,030)	(353)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	677	(1,030)	(353)	
12	Less:				
13	Interest Expense:				
14	Rate Base	9,894	(56)	9,838	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	523	(3)	520	C-3
17	Net Taxable Income (L11 - L16)	154	(1,027)	(873)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	59	(396)	(337)	
20	Less:				
21	Parent Debt Adjustment	64	0	64	C-1(S)
22	Investment Tax Credit	9	0	9	C-7(S)
23	**TOTAL INCOME TAXES**	(14)	(396)	(410)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	0.00%	0.00%	0.00%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	89,425	0	89,425	A-6 (S)
2	Utility Land & Land Rights	1,364	0	1,364	A-6 (S)
3	Non-Used and Useful	(1,378)	0	(1,378)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(63,132)	0	(63,132)	A-10 (S)
6	CIAC	(5,830)	0	(5,830)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	3,960	0	3,960	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(270)	0	(270)	Vol. II
13	Deferred Taxes	(1,699)	0	(1,699)	C-7 (S)
14	Working Capital Allowance	1,563	0	1,563	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	24,003	0	24,003	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant in Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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		84,195
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		84,195
16			
17			
18	1993 Additions		925
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	400
21	1993 Net Additions		1,325
22	12/31/93 Balance		85,520
23			
24			
25	1994 Additions		4,539
26	1994 Retirements		161
27	1994 Adjustments		0
28	1994 Net Additions		4,378
29	12/31/94 Balance		89,899
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(43)
32	1995 Additions		1,069
33	1995 Retirements		60
34	1995 Adjustments		0
35	1995 Net Additions		1,009
36	12/31/95 Balance		90,864
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(406)
39	1996 Additions		550
40	1996 Retirements		5
41	1996 Adjustments		0
42	1996 Net Additions		545
43	12/31/96 Balance		91,004

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 5:29 PM A04S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	160	0	0	0	160	0	160	160	0	160
4	389.1 Other Plant & Misc. Equipment	1,999	0	0	0	1,999	0	1,999	1,999	0	1,999
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	8	0	0	0	8	0	8	8	0	8
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	3,373	0	0	0	3,373	0	3,373	3,373	0	3,373
9	361.2 Collection Sewers - Gravity	256	0	0	0	256	0	256	256	0	256
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	3,219	0	0	0	3,219	0	3,219	3,219	0	3,219
12	364.2 Flow Measuring Devices	9,961	0	0	0	9,961	0	9,961	9,961	0	9,961
13	365.2 Flow Measuring Installation	1	0	0	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	8	0	0	0	8	0	8	8	0	8
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5,947	0	0	0	5,947	0	5,947	5,947	0	5,947
18	370.3 Receiving Wells	3,886	0	0	0	3,886	0	3,886	3,886	0	3,886
19	371.3 Pumping Equipment	41,052	0	0	0	41,052	0	41,052	41,052	0	41,052
20	389.3 Other Plant & Misc. Equipment	1,741	0	0	0	1,741	0	1,741	1,741	0	1,741
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	1,253	0	0	0	1,253	0	1,253	1,253	0	1,253
23	354.4 Structures & Improvements	354	0	0	0	354	0	354	354	0	354
24	380.4 Treatment & Disposal	11,417	0	0	0	11,417	0	11,417	11,417	0	11,417
25	381.4 Plant Sewers	90	0	0	0	90	0	90	90	0	90
26	382.4 Outfall Sewer Lines	154	0	0	0	154	0	154	154	0	154
27	389.4 Other Plant & Misc. Equipment	28	0	0	0	28	0	28	28	0	28
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	103	0	0	0	103	0	103	103	0	103
30	354.5 Structures & Improvements	1,046	9	(5)	4	1,050	0	1,050	1,048	0	1,048
31	390.5 Office Furniture & Equipment	648	0	0	0	648	0	648	648	0	648
32	390.51 Computer Equipment	1,526	327	0	327	1,854	0	1,854	1,725	0	1,725
33	391.5 Transportation Equipment	968	44	0	44	1,012	0	1,012	995	0	995
34	392.5 Stores Equipment	9	0	0	0	9	0	9	9	0	9
35	393.5 Tools, Shop & Garage Equipment	353	13	0	13	366	0	366	361	0	361
36	394.5 Laboratory Equipment	321	10	0	10	332	0	332	327	0	327
37	395.5 Power Operated Equipment	325	146	0	146	471	0	471	414	0	414
38	396.5 Communication Equipment	188	0	0	0	188	0	188	188	0	188
39	397.5 Miscellaneous Equipment	84	0	0	0	84	0	84	84	0	84
40	398.5 Other Tangible Plant	159	0	0	0	159	0	159	159	0	159
41	**INTANGIBLE PLANT**	2,159	0	0	0	2,159	0	2,159	2,159	0	2,159
42	**COLLECTION PLANT**	16,846	0	0	0	16,846	0	16,846	16,846	0	16,846
43	**SYSTEM PUMPING PLANT**	52,426	0	0	0	52,426	0	52,426	52,426	0	52,426
44	**TREATMENT AND DISPOSAL PLANT**	13,297	0	0	0	13,297	0	13,297	13,297	0	13,297
45	**GENERAL PLANT**	5,731	550	(5)	545	6,276	0	6,276	6,061	0	6,061
46	**TOTAL PLANT IN SERVICE**	90,458	550	(5)	545	91,004	0	91,004	90,789	0	90,789
47	**LAND & LAND RIGHTS**	1,364	0	0	0	1,364	0	1,364	1,364	0	1,364
48	**TOTAL PIS LESS LAND**	89,095	550	(5)	545	89,640	0	89,640	89,425	0	89,425

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	160	160	160	160	160	160	160	160	160	160	160	160	160	0	160
4	389.1 Other Plant & Misc. Equipment	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	0	1,999
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	0	3,373
9	361.2 Collection Sewers - Gravity	256	256	256	256	256	256	256	256	256	256	256	256	256	0	256
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	0	3,219
12	364.2 Flow Measuring Devices	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	0	9,981
13	365.2 Flow Measuring Installation	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5,947	5,947	5,947	5,947	5,947	5,947	5,947	5,947	5,947	5,947	5,947	5,947	5,947	0	5,947
18	370.3 Receiving Wells	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	3,686	0	3,686
19	371.3 Pumping Equipment	41,052	41,052	41,052	41,052	41,052	41,052	41,052	41,052	41,052	41,052	41,052	41,052	41,052	0	41,052
20	389.3 Other Plant & Misc. Equipment	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	1,741	0	1,741
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	0	1,253
23	354.4 Structures & Improvements	354	354	354	354	354	354	354	354	354	354	354	354	354	0	354
24	380.4 Treatment & Disposal	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	0	11,417
25	381.4 Plant Sewers	90	90	90	90	90	90	90	90	90	90	90	90	90	0	90
26	382.4 Outfall Sewer Lines	154	154	154	154	154	154	154	154	154	154	154	154	154	0	154
27	389.4 Other Plant & Misc. Equipment	28	28	28	28	28	28	28	28	28	28	28	28	28	0	28
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	103	103	103	103	103	103	103	103	103	103	103	103	103	0	103
30	354.5 Structures & Improvements	1,046	1,049	1,049	1,050	1,050	1,050	1,047	1,047	1,047	1,048	1,048	1,049	1,050	4	1,048
31	390.5 Office Furniture & Equipment	648	648	648	648	648	648	648	648	648	648	648	648	648	0	648
32	390.51 Computer Equipment	1,526	1,656	1,666	1,693	1,699	1,704	1,736	1,741	1,746	1,773	1,799	1,827	1,854	327	1,725
33	391.5 Transportation Equipment	988	986	987	991	991	992	996	997	998	1,001	1,005	1,009	1,012	44	995
34	392.5 Stores Equipment	9	9	9	9	9	9	9	9	9	9	9	9	9	0	9
35	393.5 Tools, Shop & Garage Equipment	353	356	359	360	360	360	362	362	362	363	364	365	366	13	361
36	394.5 Laboratory Equipment	321	325	326	326	327	327	328	328	328	329	330	331	332	10	327
37	395.5 Power Operated Equipment	325	383	388	400	402	404	418	421	423	435	447	459	471	146	414
38	396.5 Communication Equipment	188	188	188	188	188	188	188	188	188	188	188	188	188	0	188
39	397.5 Miscellaneous Equipment	84	84	84	84	84	84	84	84	84	84	84	84	84	0	84
40	398.5 Other Tangible Plant	159	159	159	159	159	159	159	159	159	159	159	159	159	0	159
41	**INTANGIBLE PLANT**	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	0	2,159
42	**COLLECTION PLANT**	16,846	16,846	16,846	16,846	16,846	16,846	16,846	16,846	16,846	16,846	16,846	16,846	16,846	0	16,846
43	**SYSTEM PUMPING PLANT**	52,426	52,426	52,426	52,426	52,426	52,426	52,426	52,426	52,426	52,426	52,426	52,426	52,426	0	52,426
44	**TREATMENT AND DISPOSAL PLANT**	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	0	13,297
45	**GENERAL PLANT**	5,731	5,949	5,966	6,011	6,020	6,029	6,077	6,086	6,095	6,140	6,184	6,231	6,276	545	6,081
46	**TOTAL PLANT IN SERVICE**	90,458	90,677	90,693	90,738	90,747	90,756	90,805	90,814	90,823	90,868	90,911	90,959	91,004	545	90,789
47	**LAND & LAND RIGHTS**	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	0	1,364
48	**TOTAL PIS LESS LAND**	89,095	89,313	89,330	89,375	89,383	89,392	89,441	89,450	89,459	89,504	89,548	89,595	89,640	545	89,425

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	4	0	1	0	0	(4)	0	0	1	1	1	1	4	3
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	130	10	27	5	5	32	5	5	27	26	26	27	327	196
33	391.5 Transportation Equipment	17	1	4	1	1	4	1	1	4	3	4	4	44	27
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	5	0	1	0	0	1	0	0	1	1	1	1	13	8
36	394.5 Laboratory Equipment	4	0	1	0	0	1	0	0	1	1	1	1	10	6
37	395.5 Power Operated Equipment	58	4	12	2	2	14	2	2	12	12	13	12	146	88
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	218	17	45	9	9	49	9	9	45	43	47	45	545	330
46	**TOTAL NET ADDITIONS**	218	17	45	9	9	49	9	9	45	43	47	45	545	330
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	218	17	45	9	9	49	9	9	45	43	47	45	545	330

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	4	0	1	0	0	1	0	0	1	1	1	1	9	5
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	130	10	27	5	5	32	5	5	27	26	26	27	327	196
33	391.5 Transportation Equipment	17	1	4	1	1	4	1	1	4	3	4	4	44	27
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	5	0	1	0	0	1	0	0	1	1	1	1	13	8
36	394.5 Laboratory Equipment	4	0	1	0	0	1	0	0	1	1	1	1	10	6
37	395.5 Power Operated Equipment	56	4	12	2	2	14	2	2	12	12	13	12	148	88
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	216	17	45	9	9	53	9	9	45	43	47	45	550	332
46	TOTAL GROSS ADDITIONS	216	17	45	9	9	53	9	9	45	43	47	45	550	332
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	216	17	45	9	9	53	9	9	45	43	47	45	550	332

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	5	0	0	0	0	0	0	5	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	5	0	0	0	0	0	0	5	2
46	TOTAL RETIREMENTS	0	0	0	0	0	5	0	0	0	0	0	0	5	2
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	5	0	0	0	0	0	0	5	2

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	160	0.00%	0
4	389.1 Other Plant & Misc. Equipment	1,999	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	8	0.00%	0
7	354.2 Structures & Improvements	0	0.00%	0
8	360.2 Collection Sewers - Force	3,373	0.00%	0
9	361.2 Collection Sewers - Gravity	256	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	3,219	0.00%	0
12	364.2 Flow Measuring Devices	9,981	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	8	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	5,947	0.00%	0
18	370.3 Receiving Wells	3,688	0.00%	0
19	371.3 Pumping Equipment	41,052	0.00%	0
20	389.3 Other Plant & Misc. Equipment	1,741	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	1,253	0.00%	0
23	354.4 Structures & Improvements	354	23.00%	82
24	380.4 Treatment & Disposal	11,417	23.00%	2,626
25	381.4 Plant Sewers	90	23.00%	21
26	382.4 Outfall Sewer Lines	154	23.00%	35
27	389.4 Other Plant & Misc. Equipment	28	23.00%	6
28	GENERAL PLANT			
29	353.5 Land & Land Rights	103	0.00%	0
30	354.5 Structures & Improvements	1,048	0.00%	0
31	390.5 Office Furniture & Equipment	648	0.00%	0
32	390.51 Computer Equipment	1,725	0.00%	0
33	391.5 Transportation Equipment	995	0.00%	0
34	392.5 Stores Equipment	9	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	361	0.00%	0
36	394.5 Laboratory Equipment	327	0.00%	0
37	395.5 Power Operated Equipment	414	0.00%	0
38	396.5 Communication Equipment	188	0.00%	0
39	397.5 Miscellaneous Equipment	84	0.00%	0
40	398.5 Other Tangible Plant	159	0.00%	0
41	INTANGIBLE PLANT	2,159	0.00%	0
42	COLLECTION PLANT	16,846	0.00%	0
43	SYSTEM PUMPING PLANT	52,426	0.00%	0
44	TREATMENT AND DISPOSAL PLANT	13,297	20.83%	2,770
45	GENERAL PLANT	6,061	0.00%	0
46	TOTAL PLANT IN SERVICE	90,789	3.05%	2,770
47	LAND & LAND RIGHTS	1,364	0.00%	0
48	TOTAL PIS LESS LAND	89,425	3.10%	2,770

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,770	0	2,770	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(1,392)	0	(1,392)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	1,378	0	1,378	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

6/14/95 5:54 PM A08S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
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**	36,749
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	5,779
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	5,779
15	**12/31/92 Balance**	42,528
16		
17		
18	1993 Additions	5,804
19	1993 Retirements	0
20	1993 Adjustments	General Plant Allocation True-up (298)
21	1993 Net Additions	5,506
22	**12/31/93 Balance**	48,033
23		
24		
25	1994 Additions	6,052
26	1994 Retirements	161
27	1994 Adjustments	0
28	1994 Net Additions	5,891
29	**12/31/94 Balance**	53,924
30		
31	**Adjustment to beginning balance**	General Plant re-allocation true-up (18)
32	1995 Additions	6,253
33	1995 Retirements	60
34	1995 Adjustments	0
35	1995 Net Additions	6,193
36	**12/31/95 Balance**	60,100
37		
38	**Adjustment to beginning balance**	General Plant re-allocation true-up (118)
39	1996 Additions	6,302
40	1996 Retirements	5
41	1996 Adjustments	0
42	1996 Net Additions	6,297
43	**12/31/96 Balance**	66,279

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	44	4	48	0	48	46	0	46
4	389.1 Other Plant & Misc. Equipment	855	111	966	0	966	911	0	911
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(3)	0	(3)	0	(3)	(3)	0	(3)
8	360.2 Collection Sewers - Force	1,456	112	1,568	0	1,568	1,512	0	1,512
9	361.2 Collection Sewers - Gravity	40	6	46	0	46	43	0	43
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,204	85	1,289	0	1,289	1,247	0	1,247
12	364.2 Flow Measuring Devices	18,483	1,996	20,479	0	20,479	19,481	0	19,481
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	2	0	2	0	2	2	0	2
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,991	186	2,177	0	2,177	2,084	0	2,084
18	370.3 Receiving Wells	1,670	123	1,793	0	1,793	1,732	0	1,732
19	371.3 Pumping Equipment	24,555	2,282	26,837	0	26,837	25,696	0	25,696
20	389.3 Other Plant & Misc. Equipment	1,227	97	1,324	0	1,324	1,276	0	1,276
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	98	11	109	0	109	103	0	103
24	380.4 Treatment & Disposal	5,540	635	6,175	0	6,175	5,857	0	5,857
25	381.4 Plant Sewers	39	3	42	0	42	41	0	41
26	382.4 Outfall Sewer Lines	38	5	43	0	43	41	0	41
27	389.4 Other Plant & Misc. Equipment	13	2	15	0	15	14	0	14
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	236	21	258	0	258	247	0	247
31	390.5 Office Furniture & Equipment	299	43	342	0	342	320	0	320
32	390.51 Computer Equipment	701	288	989	0	989	845	0	845
33	391.5 Transportation Equipment	715	166	881	0	881	798	0	798
34	392.5 Stores Equipment	3	1	4	0	4	4	0	4
35	393.5 Tools, Shop & Garage Equipment	183	23	206	0	206	194	0	194
36	394.5 Laboratory Equipment	48	22	70	0	70	58	0	58
37	395.5 Power Operated Equipment	332	34	366	0	366	349	0	349
38	396.5 Communication Equipment	88	19	107	0	107	97	0	97
39	397.5 Miscellaneous Equipment	21	6	27	0	27	24	0	24
40	398.5 Other Tangible Plant	104	16	120	0	120	113	0	113
41	**INTANGIBLE PLANT**	899	115	1,014	0	1,014	957	0	957
42	**COLLECTION PLANT**	21,182	2,199	23,381	0	23,381	22,282	0	22,282
43	**SYSTEM PUMPING PLANT**	29,443	2,688	32,131	0	32,131	30,788	0	30,788
44	**TREATMENT AND DISPOSAL PLANT**	5,728	656	6,384	0	6,384	6,056	0	6,056
45	**GENERAL PLANT**	2,730	639	3,369	0	3,369	3,049	0	3,049
46	**TOTAL SEWER ACCUM. DEPR.**	59,982	6,297	66,279	0	66,279	63,132	0	63,132

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	44	44	44	44	44	44	48	48	48	48	48	48	48	4	46
4	389.1 Other Plant & Misc. Equipment	855	864	873	882	891	900	912	921	930	939	948	957	966	111	911
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(3)
8	360.2 Collection Sewers - Force	1,456	1,465	1,474	1,483	1,492	1,501	1,514	1,523	1,532	1,541	1,550	1,559	1,568	112	1,512
9	361.2 Collection Sewers - Gravity	40	41	42	43	44	45	40	41	42	43	44	45	46	6	43
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,204	1,211	1,218	1,225	1,232	1,239	1,247	1,254	1,261	1,268	1,275	1,282	1,289	85	1,247
12	364.2 Flow Measuring Devices	18,483	18,649	18,815	18,981	19,147	19,313	19,483	19,649	19,815	19,981	20,147	20,313	20,479	1,996	19,481
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,991	2,007	2,023	2,039	2,055	2,071	2,081	2,097	2,113	2,129	2,145	2,161	2,177	186	2,084
18	370.3 Receiving Wells	1,670	1,680	1,690	1,700	1,710	1,720	1,733	1,743	1,753	1,763	1,773	1,783	1,793	123	1,732
19	371.3 Pumping Equipment	24,555	24,745	24,935	25,125	25,315	25,505	25,697	25,887	26,077	26,267	26,457	26,647	26,837	2,282	25,696
20	389.3 Other Plant & Misc. Equipment	1,227	1,235	1,243	1,251	1,259	1,267	1,276	1,284	1,292	1,300	1,308	1,316	1,324	97	1,276
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	98	99	100	101	102	103	103	104	105	106	107	108	109	11	103
24	380.4 Treatment & Disposal	5,540	5,593	5,646	5,699	5,752	5,805	5,857	5,910	5,963	6,016	6,069	6,122	6,175	635	5,857
25	381.4 Plant Sewers	39	39	39	39	39	39	42	42	42	42	42	42	42	3	41
26	382.4 Outfall Sewer Lines	38	38	38	38	38	38	43	43	43	43	43	43	43	5	41
27	389.4 Other Plant & Misc. Equipment	13	13	13	13	13	13	15	15	15	15	15	15	15	2	14
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	236	238	240	242	244	246	246	248	250	252	254	256	258	21	247
31	390.5 Office Furniture & Equipment	299	303	307	311	315	319	318	322	326	330	334	338	342	43	320
32	390.51 Computer Equipment	701	725	749	773	797	821	845	869	893	917	941	965	989	288	845
33	391.5 Transportation Equipment	715	729	743	757	771	785	797	811	825	839	853	867	881	166	798
34	392.5 Stores Equipment	3	3	3	3	3	3	4	4	4	4	4	4	4	1	4
35	393.5 Tools, Shop & Garage Equipment	183	185	187	189	191	193	194	196	198	200	202	204	206	23	194
36	394.5 Laboratory Equipment	48	50	52	54	56	58	58	60	62	64	66	68	70	22	58
37	395.5 Power Operated Equipment	332	335	338	341	344	347	348	351	354	357	360	363	366	34	349
38	396.5 Communication Equipment	88	90	92	94	96	98	95	97	99	101	103	105	107	19	97
39	397.5 Miscellaneous Equipment	21	22	23	24	25	26	21	22	23	24	25	26	27	6	24
40	398.5 Other Tangible Plant	104	105	106	107	108	109	114	115	116	117	118	119	120	16	113
41	INTANGIBLE PLANT	899	908	917	926	935	944	960	969	978	987	996	1,005	1,014	115	957
42	COLLECTION PLANT	21,182	21,365	21,548	21,731	21,914	22,097	22,283	22,466	22,649	22,832	23,015	23,198	23,381	2,199	22,282
43	SYSTEM PUMPING PLANT	29,443	29,667	29,891	30,115	30,339	30,563	30,787	31,011	31,235	31,459	31,683	31,907	32,131	2,688	30,788
44	TREATMENT AND DISPOSAL PLANT	5,728	5,782	5,836	5,890	5,944	5,998	6,060	6,114	6,168	6,222	6,276	6,330	6,384	656	6,056
45	GENERAL PLANT	2,730	2,785	2,840	2,895	2,950	3,005	3,039	3,094	3,149	3,204	3,259	3,314	3,369	639	3,049
46	TOTAL SEWER ACCUM. DEPR.	59,982	60,507	61,032	61,557	62,082	62,607	63,129	63,654	64,179	64,704	65,229	65,754	66,279	6,297	63,132

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	4	0	0	0	0	0	0	4	2
4	389.1 Other Plant & Misc. Equipment	9	9	9	9	9	12	9	9	9	9	9	9	111	56
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	9	9	9	9	9	13	9	9	9	9	9	9	112	56
9	361.2 Collection Sewers - Gravity	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	7	7	7	7	7	8	7	7	7	7	7	7	85	43
12	364.2 Flow Measuring Devices	166	166	166	166	166	170	166	166	166	166	166	166	1,998	998
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	16	16	16	16	16	10	16	16	16	16	16	16	188	93
18	370.3 Receiving Wells	10	10	10	10	10	13	10	10	10	10	10	10	123	62
19	371.3 Pumping Equipment	190	190	190	190	190	192	190	190	190	190	190	190	2,282	1,141
20	389.3 Other Plant & Misc. Equipment	8	8	8	8	8	9	8	8	8	8	8	8	97	49
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1	1	1	1	1	0	1	1	1	1	1	1	11	5
24	380.4 Treatment & Disposal	53	53	53	53	53	52	53	53	53	53	53	53	635	317
25	381.4 Plant Sewers	0	0	0	0	0	3	0	0	0	0	0	0	3	2
26	382.4 Outfall Sewer Lines	0	0	0	0	0	5	0	0	0	0	0	0	5	3
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2	2	2	2	2	(1)	2	2	2	2	2	2	21	11
31	390.5 Office Furniture & Equipment	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
32	390.51 Computer Equipment	24	24	24	24	24	24	24	24	24	24	24	24	288	144
33	391.5 Transportation Equipment	14	14	14	14	14	12	14	14	14	14	14	14	166	83
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
35	393.5 Tools, Shop & Garage Equipment	2	2	2	2	2	1	2	2	2	2	2	2	23	11
36	394.5 Laboratory Equipment	2	2	2	2	2	0	2	2	2	2	2	2	22	11
37	395.5 Power Operated Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
38	396.5 Communication Equipment	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
39	397.5 Miscellaneous Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
40	398.5 Other Tangible Plant	1	1	1	1	1	5	1	1	1	1	1	1	16	8
41	INTANGIBLE PLANT	9	9	9	9	9	16	9	9	9	9	9	9	115	58
42	COLLECTION PLANT	183	183	183	183	183	186	183	183	183	183	183	183	2,199	1,100
43	SYSTEM PUMPING PLANT	224	224	224	224	224	224	224	224	224	224	224	224	2,688	1,345
44	TREATMENT AND DISPOSAL PLANT	54	54	54	54	54	62	54	54	54	54	54	54	656	328
45	GENERAL PLANT	55	55	55	55	55	34	55	55	55	55	55	55	639	319
46	TOTAL NET ADDITIONS	525	525	525	525	525	522	525	525	525	525	525	525	6,297	3,150

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	4	0	0	0	0	0	0	4	2
4	389.1 Other Plant & Misc. Equipment	9	9	9	9	9	12	9	9	9	9	9	9	111	56
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	9	9	9	9	9	13	9	9	9	9	9	9	112	56
9	361.2 Collection Sewers - Gravity	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	7	7	7	7	7	8	7	7	7	7	7	7	85	43
12	364.2 Flow Measuring Devices	166	166	166	166	166	170	166	166	166	166	166	166	1,996	998
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	16	16	16	16	16	10	16	16	16	16	16	16	186	93
18	370.3 Receiving Wells	10	10	10	10	10	13	10	10	10	10	10	10	123	62
19	371.3 Pumping Equipment	190	190	190	190	190	192	190	190	190	190	190	190	2,282	1,141
20	389.3 Other Plant & Misc. Equipment	8	8	8	8	8	9	8	8	8	8	8	8	97	49
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1	1	1	1	1	0	1	1	1	1	1	1	11	5
24	380.4 Treatment & Disposal	53	53	53	53	53	52	53	53	53	53	53	53	635	317
25	381.4 Plant Sewers	0	0	0	0	0	3	0	0	0	0	0	0	3	2
26	382.4 Outfall Sewer Lines	0	0	0	0	0	5	0	0	0	0	0	0	5	3
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2	2	2	2	2	4	2	2	2	2	2	2	26	13
31	390.5 Office Furniture & Equipment	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
32	390.51 Computer Equipment	24	24	24	24	24	24	24	24	24	24	24	24	288	144
33	391.5 Transportation Equipment	14	14	14	14	14	12	14	14	14	14	14	14	166	83
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
35	393.5 Tools, Shop & Garage Equipment	2	2	2	2	2	1	2	2	2	2	2	2	23	11
36	394.5 Laboratory Equipment	2	2	2	2	2	0	2	2	2	2	2	2	22	11
37	395.5 Power Operated Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
38	396.5 Communication Equipment	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
39	397.5 Miscellaneous Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
40	398.5 Other Tangible Plant	1	1	1	1	1	5	1	1	1	1	1	1	16	8
41	INTANGIBLE PLANT	9	9	9	9	9	16	9	9	9	9	9	9	115	58
42	COLLECTION PLANT	183	183	183	183	183	186	183	183	183	183	183	183	2,199	1,100
43	SYSTEM PUMPING PLANT	224	224	224	224	224	224	224	224	224	224	224	224	2,688	1,345
44	TREATMENT AND DISPOSAL PLANT	54	54	54	54	54	62	54	54	54	54	54	54	656	328
45	GENERAL PLANT	55	55	55	55	55	39	55	55	55	55	55	55	644	321
46	TOTAL GROSS ADDITIONS	525	525	525	525	525	527	525	525	525	525	525	525	6,302	3,152

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	5	0	0	0	0	0	0	5	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	5	0	0	0	0	0	0	5	2
46	**TOTAL RETIREMENTS**	0	0	0	0	0	5	0	0	0	0	0	0	5	2

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	46	0.00%	0
4	389.1 Other Plant & Misc. Equipment	911	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	(3)	0.00%	0
8	360.2 Collection Sewers - Force	1,512	0.00%	0
9	361.2 Collection Sewers - Gravity	43	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	1,247	0.00%	0
12	364.2 Flow Measuring Devices	19,481	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	2	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	2,084	0.00%	0
18	370.3 Receiving Wells	1,732	0.00%	0
19	371.3 Pumping Equipment	25,696	0.00%	0
20	389.3 Other Plant & Misc. Equipment	1,276	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	103	23.00%	24
24	380.4 Treatment & Disposal	5,857	23.00%	1,347
25	381.4 Plant Sewers	41	23.00%	9
26	382.4 Outfall Sewer Lines	41	23.00%	9
27	389.4 Other Plant & Misc. Equipment	14	23.00%	3
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	247	0.00%	0
31	390.5 Office Furniture & Equipment	320	0.00%	0
32	390.51 Computer Equipment	845	0.00%	0
33	391.5 Transportation Equipment	798	0.00%	0
34	392.5 Stores Equipment	4	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	194	0.00%	0
36	394.5 Laboratory Equipment	58	0.00%	0
37	395.5 Power Operated Equipment	349	0.00%	0
38	396.5 Communication Equipment	97	0.00%	0
39	397.5 Miscellaneous Equipment	24	0.00%	0
40	398.5 Other Tangible Plant	113	0.00%	0
41	**INTANGIBLE PLANT**	957	0.00%	0
42	**COLLECTION PLANT**	22,282	0.00%	0
43	**SYSTEM PUMPING PLANT**	30,788	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	6,056	22.99%	1,392
45	**GENERAL PLANT**	3,049	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	63,132	2.20%	1,392

6/14/95 6:58 PM A10S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 6:59 PM A11S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	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	5,180
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	5,180
16		
17		
18	1993 Additions	650
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	650
22	12/31/93 Balance	5,830
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	5,830
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	5,830
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	12/31/96 Balance	5,830

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	5,830	0	5,830	0	5,830	5,830	0	5,830	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	5,830	0	5,830	0	5,830	5,830	0	5,830	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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) 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	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	0	5,830
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SEWER CIAC	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	0	5,830

650

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

651

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

652

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
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	2,696
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	259
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	259
15	12/31/92 Balance	2,955
16		
17		
18	1993 Additions	275
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	275
22	12/31/93 Balance	3,230
23		
24		
25	1994 Additions	292
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	292
29	12/31/94 Balance	3,522
30		
31		
32	1995 Additions	292
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	292
36	12/31/95 Balance	3,814
37		
38		
39	1996 Additions	292
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	292
43	12/31/96 Balance	4,106

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	3,814	292	4,106	0	4,106	3,960	0	3,960	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	3,814	292	4,106	0	4,106	3,960	0	3,960	0.00%	0

Column:
(10) from Schedule A-10 (page 7 of 7)

657

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	3,814	3,838	3,862	3,886	3,910	3,934	3,962	3,986	4,010	4,034	4,058	4,082	4,106	292	3,960
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	3,814	3,838	3,862	3,886	3,910	3,934	3,962	3,986	4,010	4,034	4,058	4,082	4,106	292	3,960

Note: May not crom not due to rounding

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	24	24	24	24	24	28	24	24	24	24	24	24	292	146
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	24	24	24	24	24	28	24	24	24	24	24	24	292	146

659

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	24	24	24	24	24	28	24	24	24	24	24	24	292	146
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	24	24	24	24	24	28	24	24	24	24	24	24	292	146

660

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not ... ot 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) PROPOSED ANNUAL	(7) PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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	20.83%
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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,813,813	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	4,458,554	4,636,059	4,618,754	4,463,366
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,858	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,855)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	586,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,288	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	187,966	184,966	189,966	201,966	208,966	229,966	178,966	187,966	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	128,513	132,953	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	2,087,177	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	16,102,848	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	782,268	844,928	934,669	985,050	985,107	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	4,408,962	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	5,537,883
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	9,632,617	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	335,166,496	362,882,290	363,312,930	365,134,483	368,725,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,899	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	1,128,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,998)	(93,250,261)	(94,078,901)	(94,985,813)	(95,969,496)	(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	273,963,528	273,654,207	273,363,116	274,867,449	276,539,675	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	1,368,045	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	4,168,992	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	4,507,865	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	4,013,613	4,474,106	4,366,916	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	4,463,366
34	Other Accounts Receivable	361,585	381,845	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)	(383,116)	(383,874)	(386,155)	(396,822)	(398,950)	(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	5,085	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	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	322,998	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	30,784,806	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	329,061,472	341,101,967	340,921,505	336,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

668

Note: May not cr[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 Avs. [ ] 13 Month Avs. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,180,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,810,000	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	2,053,984	2,055,781	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	4,408,982	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	833,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,968
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,782,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,576	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															

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,888,076	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	2,983,364
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	112,731,589	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	(28,582,018)	(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	1,354,886	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,178,525	119,366,137	119,516,274	119,727,866	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,830	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,085	326,861,759	325,798,359	324,969,225	326,684,560	329,081,472	341,101,957	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not c[illegible]ot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	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 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 - %	3.05%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	2.20%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/96 Balance	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	**Average Rate Base Balance 12/31/96**			0

672

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	13,199	0	13,199	4,474	17,673	33.90%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	13,199	0	13,199	4,474	17,673		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	20,219	601	20,821	0	20,821		B-6(S)
7	Depreciation net of CIAC Amort	5,859	0	5,859	0	5,859		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	1,755	19	1,774	201 (A)	1,975		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(6,293)	(468)	(6,761)	1,648 (B)	(5,113)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	21,541	152	21,693	1,849	23,542		
12	**NET OPERATING INCOME**	(8,342)	(152)	(8,494)	2,625	(5,869)		
13	**RATE BASE**	24,003	0	24,003		24,003		A-2(S)
14	**RATE OF RETURN**	(34.75%)		(35.39%)		(24.45%)		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Lake / Morningview
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] *FPSC Non-uniform [ ]* Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 Sewer Sales	13,199	0	13,199	18,701	31,900	141.68%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	13,199	0	13,199	18,701	31,900		
5 ***OPERATING EXPENSES***							
6 Operation and Maintenance	20,219	601	20,821	0	20,821		B-6(S)
7 Depreciation net of CIAC Amort	5,859	0	5,859	0	5,859		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S), A-21(S)
9 Taxes Other than Income	1,755	19	1,774	842 (A)	2,616		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(6,293)	(468)	(6,761)	6,889 (B)	128		B-17(S),B-2(S)3/3
11 Total Operating Expenses	21,541	152	21,693	7,731	29,424		
12 **NET OPERATING INCOME**	(8,342)	(152)	(8,494)	10,970	2,475		
13 **RATE BASE**	24,003	0	24,003		24,003		A-2(S)
14 **RATE OF RETURN**	(34.75%)		(35.39%)		10.31%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) *Required Income Taxes Increase* = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(74.50%)	D-1(S)	
3	Rate of Return (%)	10.32%	(24.45%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	24,003	24,003	A-2(S)	
6	Required Income (L3 x L5)	2,476	(5,869)		
7	Adjusted Income Under Present Rates	(8,494)	(8,494)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	10,970	2,625		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	17,859	4,273		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	18,701	4,474		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	17,859	4,273		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,889	1,648		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	842	201		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	10,970	2,625		B-2(S)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**	0	
2	1.		
3		0	
4	2.		
5		0	
6			B-6(S)
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	102	
9		71	
10	2. Conservation Program Expenses		
11		46	
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment		
13		0	
14	4. Conservation Elasticity Adjustment		
15		382	
16	5. Hewitt Study Expenses		
17		0	
18	6.		
19		0	
20	7.		
21		601	
22			B-14(S)
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		
24	1.	0	
25		0	
26	2.		
27		0	
28			B-18(S), A-21(S)
29	**D. AMORTIZATION:**		
30	1.	0	
31		0	
32	2.		
33		0	
34			B-15(S)
35	**E. TAXES OTHER THAN INCOME:**		
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	35	
37		0	
38	2. N/A		
39		0	
40	3. N/A		
41		(16)	
42	4. Non Used and Useful Property Taxes		
43		19	
44			B-17(S)
45	**F. INCOME TAXES:**		
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(468)	
47		0	
48	2.		
49		(468)	
50			
51	**TOTAL SEWER INCOME ADJUSTMENTS**	152	
52			
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	418	0	418
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	12,781	0	12,781
9	522.2 Measured - Commercial	0	0	0
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	13,199	0	13,199
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	13,199	0	13,199
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	13,199	0	13,199

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. *[x]*
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 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	701 Salaries & Wages - Employees	8,019	432	8,451	6,675	318	6,993	371	38	409	973	75	1,049
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 *Employee Pensions & Benefits*	2,004	12	2,016	1,668	0	1,668	93	5	98	243	7	250
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal *Expense*	4,639	0	4,639	4,639	0	4,639	0	0	0	0	0	0
6	715 Purchased Power	2,418	2	2,420	2,400	0	2,400	1	0	1	16	2	19
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	576	0	576	576	0	576	0	0	0	0	0	0
9	720 Materials & Supplies	795	12	807	731	0	731	20	2	22	45	10	54
10	731 Contractual Services - Eng.	7	0	7	0	0	0	0	0	0	7	0	7
11	732 Contractual Services - Acct.	40	0	40	0	0	0	0	0	0	40	0	40
12	733 Contractual Services - Legal	24	0	24	0	0	0	0	0	0	24	0	24
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	486	73	559	425	44	469	0	0	0	62	29	90
15	741 Rental of Real Building/Real Property	35	6	41	0	0	0	0	0	0	35	6	41
16	742 *Rental of Equipment*	2	1	3	0	0	0	0	0	0	2	1	3
17	750 Transportation Expense	254	3	256	223	0	223	14	2	16	17	1	18
18	756 Insurance - Vehicle	27	0	27	0	0	0	0	0	0	27	0	27
19	757 Insurance - General Liability	56	12	67	0	0	0	0	0	0	56	12	67
20	758 Insurance - Workman's Comp	137	1	138	114	0	114	6	0	7	17	0	17
21	759 Insurance - Other	6	0	6	0	0	0	0	0	0	6	0	6
22	760 Advertising Expense	6	5	12	0	0	0	0	0	0	6	5	12
23	766 Reg. Comm. Exp. - Rate Case Amort.	164	0	164	0	0	0	0	0	0	164	0	164
24	767 Reg. Comm. Exp. - Other	13	0	13	0	0	0	0	0	0	13	0	13
25	770 Bad Debt Expense	49	5	54	0	0	0	49	5	54	0	0	0
26	775 Miscellaneous Expenses	464	39	502	67	0	67	122	7	129	275	32	307
27	TOTAL SEWER O & M EXPENSES	20,219	601	20,821	17,516	362	17,878	675	60	735	2,028	179	2,207

Notes:
(1) Employee Pensions & Benefits 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 due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	659	594	692	666	683	662	686	682	663	685	663	684	8,019	432	8,451
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	165	148	173	166	171	166	171	171	166	171	166	171	2,004	12	2,016
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	535	535	357	357	357	357	357	357	357	357	357	357	4,639	0	4,639
6	715.1-.8 Purchased Power	201	201	202	202	201	201	201	201	201	201	201	201	2,418	2	2,420
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	0	0	386	0	0	0	0	0	190	0	0	0	576	0	576
9	720.1-.8 Materials & Supplies	29	69	131	19	80	120	29	70	29	172	29	19	795	12	807
10	731.1-.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
11	732.1-.8 Contractual Services - Acct.	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
12	733.1-.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	7	6	7	27	6	6	333	6	6	27	6	47	486	73	559
15	741.1-.8 Rental of Real Building/Real Property	3	3	3	3	3	3	3	3	3	3	3	3	35	6	41
16	742.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	1	3
17	750.1-.8 Transportation Expense	21	21	21	21	21	21	21	21	21	21	21	21	254	3	256
18	756.1-.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
19	757.1-.8 Insurance - General Liability	5	4	5	5	5	5	5	5	5	5	5	5	56	12	67
20	758.1-.8 Insurance - Workmen's Comp (2)	11	10	12	11	12	11	12	12	11	12	11	12	137	1	138
21	759.1-.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	6	0	6
22	760.1-.8 Advertising Expense	0	0	1	1	1	1	1	1	1	1	0	1	6	5	12
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	13	13	14	14	14	14	14	14	14	14	13	14	164	0	164
24	767.1-.8 Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
25	770.1-.8 Bad Debt Expense	4	4	4	4	4	4	4	4	4	4	4	4	49	5	54
26	775.1-.8 Miscellaneous Expenses	41	36	41	39	38	38	39	36	38	39	38	39	464	39	502
27	TOTAL SEWER O & M EXPENSES	1,704	1,655	2,060	1,544	1,605	1,619	1,886	1,594	1,716	1,722	1,528	1,586	20,219	601	20,821

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	548	489	578	551	570	551	573	569	552	571	553	572	6,675	318	6,993
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits (1)	137	122	144	138	142	138	143	142	138	143	138	143	1,668	0	1,668
4	710.1-.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6	Sludge Removal Expenses	535	535	357	357	357	357	357	357	357	357	357	357	4,639	0	4,639
6	715.1-.6	Purchased Power	200	200	200	200	200	200	200	200	200	200	200	200	2,400	0	2,400
7	716.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6	Chemicals	0	0	386	0	0	0	0	0	190	0	0	0	576	0	576
9	720.1-.6	Materials & Supplies	24	64	126	13	74	115	24	64	23	166	23	13	731	0	731
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	2	1	2	22	1	1	328	1	1	22	1	42	425	44	469
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6	Transportation Expense	19	19	19	19	19	19	19	19	19	19	19	19	223	0	223
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workman's Comp (2)	9	8	10	9	10	9	10	10	9	10	9	10	114	0	114
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	6	5	8	5	5	5	6	5	5	5	6	5	67	0	67
27		TOTAL SEWER DIRECT O & M EXPENSES	1,481	1,443	1,829	1,314	1,378	1,394	1,658	1,367	1,494	1,492	1,306	1,360	17,516	362	17,878

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(5)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	31	28	31	31	31	31	32	31	31	32	31	31	371	38	409
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	8	7	8	8	8	8	8	8	8	8	8	8	93	5	98
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	2	2	2	2	2	2	2	2	2	2	2	2	20	2	22
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	2	16
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workmen's Comp (2)	1	0	1	1	1	1	1	1	1	1	1	1	6	0	7
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	4	4	4	4	4	4	4	4	4	4	4	4	49	5	54
26	775.7	Miscellaneous Expenses	10	9	10	10	10	10	10	10	10	10	10	10	122	7	129
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.		56	51	57	57	57	56	58	57	56	58	58	57	675	60	735

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	80	77	83	83	82	81	82	82	81	83	80	81	973	75	1,049
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits (1)	20	19	21	21	20	20	20	20	20	21	20	20	243	7	250
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	16	2	19
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	4	4	4	4	4	4	4	4	4	4	4	4	45	10	54
10	731.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
11	732.8 Contractual Services - Acct.	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
12	733.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	5	5	5	5	5	5	5	5	5	5	5	5	82	29	90
15	741.8 Rental of Real Building/Real Property	3	3	3	3	3	3	3	3	3	3	3	3	35	6	41
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	1	3
17	750.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	17	1	18
18	756.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
19	757.8 Insurance - General Liability	5	4	5	5	5	5	5	5	5	5	5	5	56	12	67
20	758.8 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
21	759.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	6	0	6
22	760.8 Advertising Expense	0	0	1	1	1	1	1	1	1	1	0	1	6	5	12
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	13	13	14	14	14	14	14	14	14	14	13	14	164	0	164
24	767.8 Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	23	22	24	24	23	23	23	23	23	23	22	23	275	32	307
27	TOTAL SEWER ALLOCATED A & G EXPENSES	167	160	174	173	171	169	170	170	168	172	166	168	2,026	179	2,207

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No.	Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	7,706	452	(139)	8,019	0	33	17	0	0	382	432	8,451
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	1,914	90	0	2,004	0	8	4	0	0	0	12	2,016
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	4,550	89	(0)	4,639	0	0	0	0	0	0	0	4,639
6	715.1-.8	Purchased Power	2,419	0	(2)	2,418	0	2	0	0	0	0	2	2,420
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	565	11	0	576	0	0	0	0	0	0	0	576
9	720.1-.8	Materials & Supplies	786	15	(7)	795	0	4	6	2	0	0	12	807
10	731.1-.8	Contractual Services - Eng.	8	0	(1)	7	0	0	0	0	0	0	0	7
11	732.1-.8	Contractual Services - Acct.	43	1	(4)	40	0	0	0	0	0	0	0	40
12	733.1-.8	Contractual Services - Legal	26	1	(2)	24	0	0	0	0	0	0	0	24
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	483	9	(6)	486	0	10	19	44	0	0	73	559
15	741.1-.8	Rental of Real Building/Real Property	38	1	(4)	35	0	6	0	0	0	0	6	41
16	742.1-.8	Rental of Equipment	2	0	(0)	2	0	1	0	0	0	0	1	3
17	750.1-.8	Transportation Expense	252	5	(3)	254	0	3	0	0	0	0	3	256
18	756.1-.8	Insurance - Vehicle	29	1	(3)	27	0	0	0	0	0	0	0	27
19	757.1-.8	Insurance - General Liability	60	1	(6)	56	0	12	0	0	0	0	12	67
20	758.1-.8	Insurance - Workman's Comp (2)	138	(1)	0	137	0	1	0	0	0	0	1	138
21	759.1-.8	Insurance - Other	6	0	(1)	6	0	0	0	0	0	0	0	6
22	760.1-.8	Advertising Expense	7	0	(1)	6	0	0	5	0	0	0	5	12
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	109	0	55	164	0	0	0	0	0	0	0	164
24	767.1-.8	Reg. Comm. Exp. - Other	15	0	(2)	13	0	0	0	0	0	0	0	13
25	770.1-.8	Bad Debt Expense	53	1	(5)	49	0	5	0	0	0	0	5	54
26	775.1-.8	Miscellaneous Expenses	495	10	(41)	464	0	18	20	0	0	0	39	502
27	TOTAL SEWER O & M EXPENSES		19,704	686	(171)	20,219	0	102	71	46	0	382	601	20,821

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	6,305	370	0	6,675	0	0	0	0	0	318	318	6,993
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 *Employee Pensions & Benefits (1)*	1,566	102	0	1,668	0	0	0	0	0	0	0	1,668
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	4,550	89	(0)	4,639	0	0	0	0	0	0	0	4,639
6	715.1-.6 Purchased Power	2,400	0	0	2,400	0	0	0	0	0	0	0	2,400
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	565	11	0	576	0	0	0	0	0	0	0	576
9	720.1-.6 Materials & Supplies	717	14	0	731	0	0	0	0	0	0	0	731
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	416	8	0	425	0	0	0	44	0	0	44	469
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 *Rental of Equipment*	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	218	4	0	223	0	0	0	0	0	0	0	223
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	113	1	0	114	0	0	0	0	0	0	0	114
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	66	1	(0)	67	0	0	0	0	0	0	0	67
27	TOTAL SEWER DIRECT O & M EXPENSES	16,915	601	(0)	17,516	0	0	0	44	0	318	362	17,878

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 of 9
Preparer: Kimbell
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	387	23	(38)	371	0	21	0	0	0	18	38	409
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	96	(3)	0	93	0	5	0	0	0	0	5	98
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	0	(0)	1	0	0	0	0	0	0	0	1
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	21	0	(2)	20	0	2	0	0	0	0	2	22
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	15	0	(1)	14	0	2	0	0	0	0	2	16
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	7	(1)	0	6	0	0	0	0	0	0	0	7
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	53	1	(5)	49	0	5	0	0	0	0	5	54
26	775.7	Miscellaneous Expenses	132	3	(13)	122	0	7	0	0	0	0	7	129
27		TOTAL SEWER O & M EXPENSES	712	23	(60)	675	0	42	0	0	0	18	60	735

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.67%, 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 of 9
Preparer: Kimball
Recap Schedule B-2(S)

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)	(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) Total Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO A&G EXPENSES											
1	701.8	Salaries & Wages - Employees	1,015	60	(101)	973	0	12	17	0	0	46	75	1,049
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	252	(9)	0	243	0	3	4	0	0	0	7	250
4	*710.8*	*Purchased Sewage Treatment*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	18	0	(2)	16	0	2	0	0	0	0	2	19
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	48	1	(5)	45	0	2	6	2	0	0	10	54
10	731.8	Contractual Services - Eng.	8	0	(1)	7	0	0	0	0	0	0	0	7
11	732.8	Contractual Services - Acct.	43	1	(4)	40	0	0	0	0	0	0	0	40
12	733.8	Contractual Services - Legal	26	1	(2)	24	0	0	0	0	0	0	0	24
13	*734.8*	*Contractual Services - Mgmt Fees*	*0*	*0*	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	67	1	(6)	62	0	10	19	0	0	0	29	90
15	741.8	Rental of Real Building/Real Property	38	1	(4)	35	0	6	0	0	0	0	6	41
16	742.8	Rental of Equipment	2	0	(0)	2	0	1	0	0	0	0	1	3
17	750.8	Transportation Expense	19	0	(2)	17	0	1	0	0	0	0	1	18
18	756.8	Insurance - Vehicle	29	1	(3)	27	0	0	0	0	0	0	0	27
19	757.8	Insurance - General Liability	60	1	(6)	56	0	12	0	0	0	0	12	67
20	758.8	Insurance - Workman's Comp (2)	18	(2)	0	17	0	0	0	0	0	0	0	17
21	759.8	Insurance - Other	6	0	(1)	6	0	0	0	0	0	0	0	6
22	*760.8*	*Advertising Expense*	*7*	*0*	*(1)*	*6*	0	0	5	0	0	0	5	12
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	109	0	55	164	0	0	0	0	0	0	0	164
24	767.8	Reg. Comm. Exp. - Other	15	0	(2)	13	0	0	0	0	0	0	0	13
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	298	6	(29)	275	0	11	20	0	0	0	32	307
27		TOTAL SEWER O & M EXPENSES	2,077	62	(111)	2,028	0	60	71	2	0	46	179	2,207

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.
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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) 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	701.1-.8	Salaries & Wages - Employees	7,706	8,451	745	9.66%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	1,914	2,016	102	5.35%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	4,550	4,639	89	1.95%
6	715.1-.8	Purchased Power	2,419	2,420	0	0.02%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	565	576	11	1.95%
9	720.1-.8	Materials & Supplies	787	807	20	2.54%
10	731.1-.8	Contractual Services - Eng.	8	7	(1)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	43	40	(3)	(7.63%)
12	733.1-.8	Contractual Services - Legal	26	24	(2)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	483	559	76	15.79%
15	741.1-.8	Rental of Real Building/Real Property	38	41	3	6.84%
16	742.1-.8	Rental of Equipment	2	3	1	47.33%
17	750.1-.8	Transportation Expense	252	256	5	1.81%
18	756.1-.8	Insurance - Vehicle	29	27	(2)	(7.63%)
19	757.1-.8	Insurance - General Liability	60	67	7	11.54%
20	758.1-.8	Insurance - Workman's Comp	138	138	(0)	(0.28%)
21	759.1-.8	Insurance - Other	6	6	(0)	(7.63%)
22	760.1-.8	Advertising Expense	7	12	5	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	109	164	55	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	15	13	(1)	(9.54%)
25	770.1-.8	Bad Debt Expense	53	54	1	2.35%
26	775.1-.8	Miscellaneous Expenses	495	502	7	1.36%
27	TOTAL SEWER O & M EXPENSES		19,704	20,821	1,116	5.67%
28	TOTAL (LESS ACCTS 766 & 767)		19,581	20,643	1,062	5.42%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	6,305	6,993	688	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	1,566	1,668	102	6.52%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	4,550	4,639	89	1.95%
6	715.1-.6	Purchased Power	2,400	2,400	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	565	576	11	1.95%
9	720.1-.6	Materials & Supplies	717	731	14	1.91%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	416	469	53	12.64%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	218	223	5	2.09%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	113	114	1	1.01%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	66	67	1	1.28%
27		TOTAL SEWER O & M EXPENSES	16,916	17,878	962	5.69%
28		TOTAL (LESS ACCTS 766 & 767)	16,916	17,878	962	5.69%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.7	Salaries & Wages - Employees	387	409	23	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	96	98	2	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	1	1	(0)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	21	22	0	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	15	16	1	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	7	7	(0)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	53	54	1	2.35%
26	775.1-.7	Miscellaneous Expenses	132	129	(3)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		712	735	23	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		712	735	23	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	701.1-.8	Salaries & Wages - Employees	1,015	1,049	34	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	252	250	(1)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	18	19	1	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	48	54	6	12.19%
10	731.1-.8	Contractual Services - Eng.	8	7	(1)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	43	40	(3)	(7.63%)
12	733.1-.8	Contractual Services - Legal	26	24	(2)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	67	90	24	35.44%
15	741.1-.8	Rental of Real Building/Real Property	38	41	3	6.84%
16	742.1-.8	Rental of Equipment	2	3	1	47.33%
17	750.1-.8	Transportation Expense	19	18	(1)	(3.08%)
18	756.1-.8	Insurance - Vehicle	29	27	(2)	(7.63%)
19	757.1-.8	Insurance - General Liability	60	67	7	11.54%
20	758.1-.8	Insurance - Workman's Comp	18	17	(1)	(7.18%)
21	759.1-.8	Insurance - Other	6	6	(0)	(7.63%)
22	760.1-.8	Advertising Expense	7	12	5	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	109	164	55	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	15	13	(1)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	298	307	9	3.00%
27	TOTAL SEWER O & M EXPENSES		2,077	2,207	131	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		1,954	2,030	76	3.91%

NOTE: See Volume II for variance explanations.

6/16/95 8:44 AM B08S4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
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	48,750	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	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
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	$175	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				45,280	Office Supplies
28				41,500	Printing
29				28,831	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) Sewer	
47					
48					
49	*Prior Unamortized Rate Case Expense*				
50	Charlotte	N/A	$2,653	$1	
51	Marco Island	Docket No. 920655-WS	108,820	31	
52	GIGA	Docket No. 920199-WS	677,801	195	
53	Lehigh	Docket No. 911188-WS	67,100	19	
54			854,174	246	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	286	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	124	
58			1,427,241	411	
59	Total Projected Rate Case Expense		2,281,415	656	
60	*Annual Amortization*		$570,354	$164	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	36	
64	% of Total		100.000000%	0.028765%	

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 Raba	$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	Hester 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, Ecania, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,829	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				1,008	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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

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-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)
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-6 (S)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	160	40	2.50%	4	0	4	0.00%	0	4
4	389.1 Other Plant & Misc. Equipment	1,999	18	5.56%	111	0	111	0.00%	0	111
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	8	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	0.00%	0	0
8	360.2 Collection Sewers - Force	3,373	30	3.33%	112	0	112	0.00%	0	112
9	361.2 Collection Sewers - Gravity	256	45	2.22%	6	0	6	0.00%	0	6
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	3,219	38	2.63%	85	0	85	0.00%	0	85
12	364.2 Flow Measuring Devices	9,981	5	20.00%	1,996	0	1,996	0.00%	0	1,996
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	8	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	5,947	32	3.13%	186	0	186	0.00%	0	186
18	370.3 Receiving Wells	3,686	30	3.33%	123	0	123	0.00%	0	123
19	371.3 Pumping Equipment	41,052	18	5.56%	2,282	0	2,282	0.00%	0	2,282
20	389.3 Other Plant & Misc. Equipment	1,741	18	5.56%	97	0	97	0.00%	0	97
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	1,253	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	354	32	3.13%	11	0	11	23.00%	3	8
24	380.4 Treatment & Disposal	11,417	18	5.56%	635	0	635	23.00%	146	489
25	381.4 Plant Sewers	90	35	2.86%	3	0	3	23.00%	1	2
26	382.4 Outfall Sewer Lines	154	30	3.33%	5	0	5	23.00%	1	4
27	389.4 Other Plant & Misc. Equipment	28	18	5.56%	2	0	2	23.00%	0	2
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	103	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	1,048	40	2.50%	26	0	26	0.00%	0	26
31	390.5 Office Furniture & Equipment	648	15	6.67%	43	0	43	0.00%	0	43
32	390.51 Computer Equipment	1,725	6	16.67%	288	0	288	0.00%	0	288
33	391.5 Transportation Equipment	995	6	16.67%	166	0	166	0.00%	0	166
34	392.5 Stores Equipment	9	18	5.56%	1	0	1	0.00%	0	1
35	393.5 Tools, Shop & Garage Equipment	361	16	6.25%	23	0	23	0.00%	0	23
36	394.5 Laboratory Equipment	327	15	6.67%	22	0	22	0.00%	0	22
37	395.5 Power Operated Equipment	414	12	8.33%	34	0	34	0.00%	0	34
38	396.5 Communication Equipment	188	10	10.00%	19	0	19	0.00%	0	19
39	397.5 Miscellaneous Equipment	84	15	6.67%	6	0	6	0.00%	0	6
40	398.5 Other Tangible Plant	159	10	10.00%	16	0	16	0.00%	0	16
41	**INTANGIBLE PLANT**	2,159		5.33%	115	0	115	0.00%	0	115
42	**COLLECTION PLANT**	16,846		13.05%	2,199	0	2,199	0.00%	0	2,199
43	**SYSTEM PUMPING PLANT**	52,426		5.13%	2,688	0	2,688	0.00%	0	2,688
44	**TREATMENT AND DISPOSAL PLANT**	13,297		4.93%	656	0	656	23.02%	151	505
45	**GENERAL PLANT**	6,061		10.62%	644	0	644	0.00%	0	644
46	**TOTAL DEPRECIATION EXPENSE**	90,789		6.94%	6,302	0	6,302	2.40%	151	6,151
47	**LESS: AMORTIZATION OF CIAC**				(292)	0	(292)		0	(292)
48	**NET DEPRECIATION EXPENSE - SEWER**				6,010	0	6,010		151	5,859

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER CIAC Classifications	(2) 1996 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1996 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	12.04%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	5,830	5.01%	292	0	292	0.00%	0	292
3	Contributed Lines	0	5.01%	0	0	0	0.00%	0	0
4	Contributed Property Other Than Lines	0	6.82%	0	0	0	0.00%	0	0
5	Service Installation Fees	0	2.64%	0	0	0	0.00%	0	0
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	5,830		292	0	292		0	292

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	9,981	1,996	20.00%
3	365.2 Flow Measuring Installation	1	0	0.00%
4	354.4 Structures & Improvements	354	11	3.10%
5	380.4 Treatment & Disposal	11,417	635	5.56%
6	381.4 Plant Sewers	90	3	3.33%
7	382.4 Outfall Sewer Lines	154	5	3.25%
8	389.4 Other Plant & Misc. Equipment	28	2	7.14%
9	**COMPOSITE RATE**	22,026	2,652	12.04%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	3,373	112	3.32%
13	361.2 Collection Sewers - Gravity	256	6	2.35%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	8	0	0.00%
16	354.3 Structures & Improvements	5,947	186	3.13%
17	370.3 Receiving Wells	3,686	123	3.34%
18	371.3 Pumping Equipment	41,052	2,282	5.56%
19	389.3 Other Plant & Misc. Equipment	1,741	97	5.57%
20	**COMPOSITE RATE**	56,063	2,806	5.01%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	3,219	85	2.64%
23	**COMPOSITE RATE**	3,219	85	2.64%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	22,026	2,652	12.04%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	56,063	2,806	5.01%
27	Service Installation Fees (Line 23)	3,219	85	2.64%
28	**COMPOSITE RATE**	81,308	5,543	6.82%

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 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%)**	594	0	594	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	642	35	676	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	642	35	676		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	520	0	520		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	520	0	520		
10	Non-used & Useful Percent			3.10%	A-6(S)7/7	
11	Non-used & Useful Amount		(16)	(16)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	520	(16)	504		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,755	19	1,774		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Lake / Morningview
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 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	13,199	0	13,199	B-4(S)
3	Less:				
4	O & M Expenses	20,219	601	20,821	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	5,859	0	5,859	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	1,755	613	2,368	B-15(S)
8	Pre-Tax Operating Expenses	27,834	1,214	29,048	
9	**PRE-TAX OPERATING INCOME**	(14,635)	(1,214)	(15,849)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(14,635)	(1,214)	(15,849)	
12	Less:				
13	Interest Expense:				
14	Rate Base	24,003	0	24,003	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	1,270	0	1,270	C-3
17	Net Taxable Income (L11 - L16)	(15,905)	(1,214)	(17,119)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(6,135)	(468)	(6,603)	
20	Less:				
21	Parent Debt Adjustment	138	0	138	C-1(S)
22	Investment Tax Credit	20	0	20	C-7(S)
23	**TOTAL INCOME TAXES**	(6,293)	(468)	(6,761)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lake / Morningview
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	2.40%	0.00%	2.40%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	248,013	0	248,013	A-6 (S)
2	Utility Land & Land Rights	10,524	0	10,524	A-6 (S)
3	Non-Used and Useful	(35,244)	0	(35,244)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(83,935)	0	(83,935)	A-10 (S)
6	CIAC	(23,902)	(221)	(24,123)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	7,972	0	7,972	A-14 (S)
9	Acquisition Adjustments	(65,065)	0	(65,065)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	26,348	0	26,348	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(742)	0	(742)	Vol. II
13	Deferred Taxes	645	0	645	C-7 (S)
14	Working Capital Allowance	4,298	0	4,298	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	88,912	(221)	88,691	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)

Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. Transfer Unclaimed Refunds to CIAC	(221)	(221)	
38				
39	2.	0	0	
40				
41				
42		(221)	(221)	
43				
44	**SUBTOTAL**	(221)	(221)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	(221)	(221)	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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		129,566
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		129,566
16			
17			
18	1993 Additions		92,071
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,782
21	1993 Net Additions		93,853
22	12/31/93 Balance		223,419
23			
24			
25	1994 Additions		19,317
26	1994 Retirements		442
27	1994 Adjustments		0
28	1994 Net Additions		18,875
29	12/31/94 Balance		242,294
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(119)
32	1995 Additions		11,272
33	1995 Retirements		1,164
34	1995 Adjustments		0
35	1995 Net Additions		10,108
36	12/31/95 Balance		252,283
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(1,116)
39	1996 Additions		13,412
40	1996 Retirements		3,513
41	1996 Adjustments		0
42	1996 Net Additions		9,899
43	12/31/96 Balance		261,066

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
		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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	3	0	0	0	3	0	3	3	0	3
4	389.1 Other Plant & Misc. Equipment	19	0	0	0	19	0	19	19	0	19
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	(7)	0	0	0	(7)	0	(7)	(7)	0	(7)
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	1,546	0	0	0	1,546	0	1,546	1,546	0	1,546
9	361.2 Collection Sewers - Gravity	14,237	0	0	0	14,237	0	14,237	14,237	0	14,237
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,210	0	0	0	5,210	0	5,210	5,210	0	5,210
12	364.2 Flow Measuring Devices	5,013	0	0	0	5,013	0	5,013	5,013	0	5,013
13	365.2 Flow Measuring Installation	1	0	0	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	15	0	0	0	15	0	15	15	0	15
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,849	0	0	0	2,849	0	2,849	2,849	0	2,849
18	370.3 Receiving Wells	124	0	0	0	124	0	124	124	0	124
19	371.3 Pumping Equipment	7,279	11,900	(3,500)	8,400	15,679	0	15,679	13,741	0	13,741
20	389.3 Other Plant & Misc. Equipment	70,193	0	0	0	70,193	0	70,193	70,193	0	70,193
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	10,248	0	0	0	10,248	0	10,248	10,248	0	10,248
23	354.4 Structures & Improvements	26,722	0	0	0	26,722	0	26,722	26,722	0	26,722
24	380.4 Treatment & Disposal	91,805	0	0	0	91,805	0	91,805	91,805	0	91,805
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	295	0	0	0	295	0	295	295	0	295
27	389.4 Other Plant & Misc. Equipment	54	0	0	0	54	0	54	54	0	54
28	GENERAL PLANT										
29	353.5 Land & Land Rights	283	0	0	0	283	0	283	283	0	283
30	354.5 Structures & Improvements	2,875	24	(13)	12	2,887	0	2,887	2,883	0	2,883
31	390.5 Office Furniture & Equipment	1,782	0	0	0	1,782	0	1,782	1,782	0	1,782
32	390.51 Computer Equipment	4,198	900	0	900	5,098	0	5,098	4,743	0	4,743
33	391.5 Transportation Equipment	2,663	121	0	121	2,784	0	2,784	2,736	0	2,736
34	392.5 Stores Equipment	28	0	0	0	28	0	28	28	0	28
35	393.5 Tools, Shop & Garage Equipment	971	36	0	36	1,007	0	1,007	993	0	993
36	394.5 Laboratory Equipment	883	29	0	29	912	0	912	901	0	901
37	395.5 Power Operated Equipment	895	401	0	401	1,296	0	1,296	1,137	0	1,137
38	396.5 Communication Equipment	516	0	0	0	516	0	516	516	0	516
39	397.5 Miscellaneous Equipment	232	0	0	0	232	0	232	232	0	232
40	398.5 Other Tangible Plant	437	0	0	0	437	0	437	437	0	437
41	**INTANGIBLE PLANT**	22	0	0	0	22	0	22	22	0	22
42	**COLLECTION PLANT**	26,016	0	0	0	26,016	0	26,016	26,016	0	26,016
43	**SYSTEM PUMPING PLANT**	80,445	11,900	(3,500)	8,400	88,845	0	88,845	86,907	0	86,907
44	**TREATMENT AND DISPOSAL PLANT**	128,924	0	0	0	128,924	0	128,924	128,924	0	128,924
45	**GENERAL PLANT**	15,780	1,512	(13)	1,499	17,259	0	17,259	16,868	0	16,868
46	**TOTAL PLANT IN SERVICE**	251,187	13,412	(3,513)	9,899	261,086	0	261,086	258,537	0	258,537
47	**LAND & LAND RIGHTS**	10,524	0	0	0	10,524	0	10,524	10,524	0	10,524
48	**TOTAL PIS LESS LAND**	240,663	13,412	(3,513)	9,899	250,562	0	250,562	248,013	0	248,013

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-8 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
4	389.1 Other Plant & Misc. Equipment	19	19	19	19	19	19	19	19	19	19	19	19	19	0	19
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	0	(7)
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	0	1,546
9	361.2 Collection Sewers - Gravity	14,237	14,237	14,237	14,237	14,237	14,237	14,237	14,237	14,237	14,237	14,237	14,237	14,237	0	14,237
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	0	5,210
12	364.2 Flow Measuring Devices	5,013	5,013	5,013	5,013	5,013	5,013	5,013	5,013	5,013	5,013	5,013	5,013	5,013	0	5,013
13	365.2 Flow Measuring Installation	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	15	15	15	15	15	15	15	15	15	15	15	15	15	0	15
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	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
18	370.3 Receiving Wells	124	124	124	124	124	124	124	124	124	124	124	124	124	0	124
19	371.3 Pumping Equipment	7,279	7,279	7,279	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	8,400	13,741
20	389.3 Other Plant & Misc. Equipment	70,193	70,193	70,193	70,193	70,193	70,193	70,193	70,193	70,193	70,193	70,193	70,193	70,193	0	70,193
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	10,248	10,248	10,248	10,248	10,248	10,248	10,248	10,248	10,248	10,248	10,248	10,248	10,248	0	10,248
23	354.4 Structures & Improvements	26,722	26,722	26,722	26,722	26,722	26,722	26,722	26,722	26,722	26,722	26,722	26,722	26,722	0	26,722
24	380.4 Treatment & Disposal	91,605	91,605	91,605	91,605	91,605	91,605	91,605	91,605	91,605	91,605	91,605	91,605	91,605	0	91,605
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	295	295	295	295	295	295	295	295	295	295	295	295	295	0	295
27	389.4 Other Plant & Misc. Equipment	54	54	54	54	54	54	54	54	54	54	54	54	54	0	54
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	283	283	283	283	283	283	283	283	283	283	283	283	283	0	283
30	354.5 Structures & Improvements	2,675	2,685	2,688	2,688	2,688	2,688	2,678	2,678	2,679	2,681	2,683	2,685	2,687	12	2,683
31	390.5 Office Furniture & Equipment	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	0	1,782
32	390.51 Computer Equipment	4,198	4,555	4,583	4,656	4,671	4,686	4,773	4,788	4,802	4,878	4,947	5,025	5,098	900	4,743
33	391.5 Transportation Equipment	2,663	2,711	2,715	2,725	2,727	2,729	2,740	2,742	2,744	2,754	2,764	2,774	2,784	121	2,736
34	392.5 Stores Equipment	26	26	26	26	26	26	26	26	26	26	26	26	26	0	26
35	393.5 Tools, Shop & Garage Equipment	971	985	987	990	990	991	994	995	996	998	1,001	1,005	1,007	36	993
36	394.5 Laboratory Equipment	883	895	895	898	898	899	902	902	902	905	907	910	912	29	901
37	395.5 Power Operated Equipment	895	1,054	1,068	1,099	1,105	1,112	1,151	1,157	1,164	1,197	1,228	1,263	1,298	401	1,137
38	396.5 Communication Equipment	516	516	516	516	516	516	516	516	516	516	516	516	516	0	516
39	397.5 Miscellaneous Equipment	232	232	232	232	232	232	232	232	232	232	232	232	232	0	232
40	398.5 Other Tangible Plant	437	437	437	437	437	437	437	437	437	437	437	437	437	0	437
41	**INTANGIBLE PLANT**	22	22	22	22	22	22	22	22	22	22	22	22	22	0	22
42	**COLLECTION PLANT**	26,016	26,016	26,016	26,016	26,016	26,016	26,016	26,016	26,016	26,016	26,016	26,016	26,016	0	26,016
43	**SYSTEM PUMPING PLANT**	80,445	80,445	80,445	88,845	88,845	88,845	88,845	88,845	88,845	88,845	88,845	88,845	88,845	8,400	86,907
44	**TREATMENT AND DISPOSAL PLANT**	128,924	128,924	128,924	128,924	128,924	128,924	128,924	128,924	128,924	128,924	128,924	128,924	128,924	0	128,924
45	**GENERAL PLANT**	15,760	16,360	16,406	16,530	16,554	16,579	16,713	16,736	16,762	16,886	17,006	17,136	17,259	1,499	16,668
46	**TOTAL PLANT IN SERVICE**	251,167	251,767	251,813	260,337	260,361	260,386	260,520	260,545	260,569	260,693	260,812	260,942	261,066	9,899	258,337
47	**LAND & LAND RIGHTS**	10,524	10,524	10,524	10,524	10,524	10,524	10,524	10,524	10,524	10,524	10,524	10,524	10,524	0	10,524
48	**TOTAL PIS LESS LAND**	240,643	241,243	241,289	249,813	249,837	249,862	249,996	250,021	250,046	250,169	250,289	250,419	250,542	9,899	248,013

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	8,400	0	0	0	0	0	0	0	0	0	8,400	6,462
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	10	1	2	0	0	(10)	0	0	2	2	2	2	12	8
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	357	28	74	15	15	67	15	15	74	71	77	74	900	545
33	391.5 Transportation Equipment	48	4	10	2	2	12	2	2	10	10	10	10	121	73
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	14	1	3	1	1	4	1	1	3	3	3	3	36	22
36	394.5 Laboratory Equipment	11	1	2	0	0	3	0	0	2	2	2	2	29	17
37	395.5 Power Operated Equipment	159	12	33	7	7	39	7	7	33	32	34	33	401	243
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	8,400	0	0	0	0	0	0	0	0	0	8,400	6,462
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	600	46	124	25	25	134	25	25	124	119	130	124	1,499	908
46	TOTAL NET ADDITIONS	600	46	8,524	25	25	134	25	25	124	119	130	124	9,899	7,370
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	600	46	8,524	25	25	134	25	25	124	119	130	124	9,899	7,370

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	11,900	0	0	0	0	0	0	0	0	0	11,900	9,154
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	10	1	2	0	0	2	0	0	2	2	2	2	24	15
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	357	28	74	15	15	87	15	15	74	71	77	74	900	545
33	391.5 Transportation Equipment	48	4	10	2	2	12	2	2	10	10	10	10	121	73
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	14	1	3	1	1	4	1	1	3	3	3	3	36	22
36	394.5 Laboratory Equipment	11	1	2	0	0	3	0	0	2	2	2	2	29	17
37	395.5 Power Operated Equipment	159	12	33	7	7	39	7	7	33	32	34	33	401	243
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	11,900	0	0	0	0	0	0	0	0	0	11,900	9,154
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	600	46	124	25	25	147	25	25	124	119	130	124	1,512	915
46	**TOTAL GROSS ADDITIONS**	600	46	12,024	25	25	147	25	25	124	119	130	124	13,412	10,069
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	600	46	12,024	25	25	147	25	25	124	119	130	124	13,412	10,069

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	3,500	0	0	0	0	0	0	0	0	0	3,500	2,992
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	13	0	0	0	0	0	0	13	7
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	3,500	0	0	0	0	0	0	0	0	0	3,500	2,992
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	13	0	0	0	0	0	0	13	7
46	**TOTAL RETIREMENTS**	0	0	3,500	0	0	13	0	0	0	0	0	0	3,513	2,999
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	3,500	0	0	13	0	0	0	0	0	0	3,513	2,999

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	3	0.00%	0
4	389.1 Other Plant & Misc. Equipment	19	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	(7)	0.00%	0
7	354.2 Structures & Improvements	0	19.60%	0
8	360.2 Collection Sewers - Force	1,546	19.60%	303
9	361.2 Collection Sewers - Gravity	14,237	19.60%	2,790
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	5,210	0.00%	0
12	364.2 Flow Measuring Devices	5,013	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	15	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	2,849	19.60%	558
18	370.3 Receiving Wells	124	19.60%	24
19	371.3 Pumping Equipment	13,741	19.60%	2,693
20	389.3 Other Plant & Misc. Equipment	70,193	19.60%	13,757
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	10,248	0.00%	0
23	354.4 Structures & Improvements	26,722	36.17%	9,665
24	380.4 Treatment & Disposal	91,605	36.17%	33,134
25	381.4 Plant Sewers	0	36.17%	0
26	382.4 Outfall Sewer Lines	295	36.17%	107
27	389.4 Other Plant & Misc. Equipment	54	36.17%	20
28	GENERAL PLANT			
29	353.5 Land & Land Rights	283	0.00%	0
30	354.5 Structures & Improvements	2,883	0.00%	0
31	390.5 Office Furniture & Equipment	1,782	0.00%	0
32	390.51 Computer Equipment	4,743	0.00%	0
33	391.5 Transportation Equipment	2,736	0.00%	0
34	392.5 Stores Equipment	26	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	993	0.00%	0
36	394.5 Laboratory Equipment	901	0.00%	0
37	395.5 Power Operated Equipment	1,137	0.00%	0
38	396.5 Communication Equipment	516	0.00%	0
39	397.5 Miscellaneous Equipment	232	0.00%	0
40	398.5 Other Tangible Plant	437	0.00%	0
41	**INTANGIBLE PLANT**	22	0.00%	0
42	**COLLECTION PLANT**	26,016	11.89%	3,093
43	**SYSTEM PUMPING PLANT**	86,907	19.60%	17,032
44	**TREATMENT AND DISPOSAL PLANT**	128,924	33.30%	42,926
45	**GENERAL PLANT**	16,668	0.00%	0
46	**TOTAL PLANT IN SERVICE**	258,537	24.39%	63,051
47	**LAND & LAND RIGHTS**	10,524	0.00%	0
48	**TOTAL PIS LESS LAND**	248,013	25.42%	63,051

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	63,051	0	63,051	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(17,400)	0	(17,400)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	(10,407)	0	(10,407)	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	35,244	0	35,244	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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		41,832
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		6,412
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,412
15	12/31/92 Balance		48,244
16			
17			
18	1993 Additions		8,814
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(409)
21	1993 Net Additions		8,405
22	12/31/93 Balance		56,649
23			
24			
25	1994 Additions		11,953
26	1994 Retirements		442
27	1994 Adjustments		0
28	1994 Net Additions		11,511
29	12/31/94 Balance		68,160
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(53)
32	1995 Additions		13,019
33	1995 Retirements		1,164
34	1995 Adjustments		0
35	1995 Net Additions		11,855
36	12/31/95 Balance		79,961
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(320)
39	1996 Additions		13,978
40	1996 Retirements		3,513
41	1996 Adjustments		0
42	1996 Net Additions		10,465
43	12/31/96 Balance		90,107

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	6	1	7	0	7	7	0	7
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(7)	0	(7)	0	(7)	(7)	0	(7)
8	360.2 Collection Sewers - Force	228	51	279	0	279	254	0	254
9	361.2 Collection Sewers - Gravity	1,696	316	2,012	0	2,012	1,854	0	1,854
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,388	137	1,525	0	1,525	1,457	0	1,457
12	364.2 Flow Measuring Devices	1,977	1,003	2,980	0	2,980	2,478	0	2,478
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	6	1	7	0	7	7	0	7
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	768	89	857	0	857	813	0	813
18	370.3 Receiving Wells	31	4	35	0	35	33	0	33
19	371.3 Pumping Equipment	3,178	(2,736)	442	0	442	868	0	868
20	389.3 Other Plant & Misc. Equipment	45,508	3,903	49,411	0	49,411	47,460	0	47,460
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,863	836	3,699	0	3,699	3,281	0	3,281
24	380.4 Treatment & Disposal	14,393	5,093	19,486	0	19,486	16,940	0	16,940
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	75	10	85	0	85	80	0	80
27	389.4 Other Plant & Misc. Equipment	24	3	27	0	27	26	0	26
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	650	59	709	0	709	679	0	679
31	390.5 Office Furniture & Equipment	821	119	940	0	940	881	0	881
32	390.51 Computer Equipment	1,928	791	2,719	0	2,719	2,323	0	2,323
33	391.5 Transportation Equipment	1,967	456	2,423	0	2,423	2,195	0	2,195
34	392.5 Stores Equipment	9	1	10	0	10	9	0	9
35	393.5 Tools, Shop & Garage Equipment	502	62	564	0	564	534	0	534
36	394.5 Laboratory Equipment	131	60	191	0	191	161	0	161
37	395.5 Power Operated Equipment	913	95	1,008	0	1,008	960	0	960
38	396.5 Communication Equipment	241	52	293	0	293	267	0	267
39	397.5 Miscellaneous Equipment	58	15	73	0	73	66	0	66
40	398.5 Other Tangible Plant	287	44	331	0	331	309	0	309
41	**INTANGIBLE PLANT**	6	1	7	0	7	7	0	7
42	**COLLECTION PLANT**	5,288	1,508	6,796	0	6,796	6,043	0	6,043
43	**SYSTEM PUMPING PLANT**	49,485	1,260	50,745	0	50,745	49,174	0	49,174
44	**TREATMENT AND DISPOSAL PLANT**	17,355	5,942	23,297	0	23,297	20,327	0	20,327
45	**GENERAL PLANT**	7,507	1,754	9,262	0	9,262	8,384	0	8,384
46	**TOTAL SEWER ACCUM. DEPR.**	79,641	10,465	90,107	0	90,107	83,935	0	83,935

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	0	(7)
8	360.2 Collection Sewers - Force	228	232	236	240	244	248	255	259	263	267	271	275	279	51	254
9	361.2 Collection Sewers - Gravity	1,696	1,722	1,748	1,774	1,800	1,826	1,856	1,882	1,908	1,934	1,960	1,986	2,012	316	1,854
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,388	1,399	1,410	1,421	1,432	1,443	1,459	1,470	1,481	1,492	1,503	1,514	1,525	137	1,457
12	364.2 Flow Measuring Devices	1,977	2,061	2,145	2,229	2,313	2,397	2,476	2,560	2,644	2,728	2,812	2,896	2,980	1,003	2,478
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	768	775	782	789	796	803	815	822	829	836	843	850	857	89	813
18	370.3 Receiving Wells	31	31	31	31	31	31	35	35	35	35	35	35	35	4	33
19	371.3 Pumping Equipment	3,178	3,242	3,306	(130)	(66)	(2)	58	122	186	250	314	378	442	(2,736)	868
20	389.3 Other Plant & Misc. Equipment	45,508	45,833	46,158	46,483	46,808	47,133	47,461	47,786	48,111	48,436	48,761	49,086	49,411	3,903	47,460
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,863	2,933	3,003	3,073	3,143	3,213	3,279	3,349	3,419	3,489	3,559	3,629	3,699	836	3,281
24	380.4 Treatment & Disposal	14,393	14,817	15,241	15,665	16,089	16,513	16,942	17,366	17,790	18,214	18,638	19,062	19,486	5,093	16,940
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	75	76	77	78	79	80	79	80	81	82	83	84	85	10	80
27	389.4 Other Plant & Misc. Equipment	24	24	24	24	24	24	27	27	27	27	27	27	27	3	26
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	650	656	662	668	674	680	673	679	685	691	697	703	709	59	679
31	390.5 Office Furniture & Equipment	821	831	841	851	861	871	880	890	900	910	920	930	940	119	881
32	390.51 Computer Equipment	1,928	1,994	2,060	2,126	2,192	2,258	2,323	2,389	2,455	2,521	2,587	2,653	2,719	791	2,323
33	391.5 Transportation Equipment	1,967	2,005	2,043	2,081	2,119	2,157	2,195	2,233	2,271	2,309	2,347	2,385	2,423	456	2,195
34	392.5 Stores Equipment	9	9	9	9	9	9	10	10	10	10	10	10	10	1	9
35	393.5 Tools, Shop & Garage Equipment	502	507	512	517	522	527	534	539	544	549	554	559	564	62	534
36	394.5 Laboratory Equipment	131	136	141	146	151	156	161	166	171	176	181	186	191	60	161
37	395.5 Power Operated Equipment	913	921	929	937	945	953	960	968	976	984	992	1,000	1,008	95	960
38	396.5 Communication Equipment	241	245	249	253	257	261	269	273	277	281	285	289	293	52	267
39	397.5 Miscellaneous Equipment	58	59	60	61	62	63	67	68	69	70	71	72	73	15	66
40	398.5 Other Tangible Plant	287	291	295	299	303	307	307	311	315	319	323	327	331	44	309
41	INTANGIBLE PLANT	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
42	COLLECTION PLANT	5,288	5,413	5,538	5,663	5,788	5,913	6,046	6,171	6,296	6,421	6,546	6,671	6,796	1,508	6,043
43	SYSTEM PUMPING PLANT	49,485	49,881	50,277	47,173	47,569	47,965	48,369	48,765	49,161	49,557	49,953	50,349	50,745	1,260	49,174
44	TREATMENT AND DISPOSAL PLANT	17,355	17,850	18,345	18,840	19,335	19,830	20,327	20,822	21,317	21,812	22,307	22,802	23,297	5,942	20,327
45	GENERAL PLANT	7,507	7,654	7,801	7,948	8,095	8,242	8,380	8,527	8,674	8,821	8,968	9,115	9,262	1,754	8,384
46	TOTAL SEWER ACCUM. DEPR.	79,641	80,804	81,967	79,630	80,793	81,956	83,129	84,292	85,455	86,618	87,781	88,944	90,107	10,465	83,935

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	4	4	4	4	4	7	4	4	4	4	4	4	51	26
9	361.2 Collection Sewers - Gravity	26	26	26	26	26	30	26	26	26	26	26	26	316	158
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	11	11	11	11	11	16	11	11	11	11	11	11	137	69
12	364.2 Flow Measuring Devices	84	84	84	84	84	79	84	84	84	84	84	84	1,003	501
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	7	7	7	7	7	12	7	7	7	7	7	7	89	45
18	370.3 Receiving Wells	0	0	0	0	0	4	0	0	0	0	0	0	4	2
19	371.3 Pumping Equipment	64	64	(3,436)	64	64	60	64	64	64	64	64	64	(2,736)	(2,310)
20	389.3 Other Plant & Misc. Equipment	325	325	325	325	325	328	325	325	325	325	325	325	3,903	1,952
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	70	70	70	70	70	66	70	70	70	70	70	70	836	418
24	380.4 Treatment & Disposal	424	424	424	424	424	429	424	424	424	424	424	424	5,093	2,547
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6	6	6	6	6	(7)	6	6	6	6	6	6	59	29
31	390.5 Office Furniture & Equipment	10	10	10	10	10	9	10	10	10	10	10	10	119	59
32	390.51 Computer Equipment	66	66	66	66	66	65	66	66	66	66	66	66	791	395
33	391.5 Transportation Equipment	38	38	38	38	38	38	38	38	38	38	38	38	456	228
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
35	393.5 Tools, Shop & Garage Equipment	5	5	5	5	5	7	5	5	5	5	5	5	62	31
36	394.5 Laboratory Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	30
37	395.5 Power Operated Equipment	8	8	8	8	8	7	8	8	8	8	8	8	95	47
38	396.5 Communication Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
39	397.5 Miscellaneous Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
40	398.5 Other Tangible Plant	4	4	4	4	4	0	4	4	4	4	4	4	44	22
41	INTANGIBLE PLANT	0	0	0	0	0	1	0	0	0	0	0	0	1	1
42	COLLECTION PLANT	125	125	125	125	125	133	125	125	125	125	125	125	1,508	755
43	SYSTEM PUMPING PLANT	396	396	(3,104)	396	396	404	396	396	396	396	396	396	1,200	(311)
44	TREATMENT AND DISPOSAL PLANT	495	495	495	495	495	497	495	495	495	495	495	495	5,942	2,972
45	GENERAL PLANT	147	147	147	147	147	137	147	147	147	147	147	147	1,754	876
46	TOTAL NET ADDITIONS	1,163	1,163	(2,337)	1,163	1,163	1,172	1,163	1,163	1,163	1,163	1,163	1,163	10,465	4,293

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	4	4	4	4	4	7	4	4	4	4	4	4	51	26
9	361.2 Collection Sewers - Gravity	26	26	26	26	26	30	26	26	26	26	26	26	316	158
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	11	11	11	11	11	16	11	11	11	11	11	11	137	69
12	364.2 Flow Measuring Devices	84	84	84	84	84	79	84	84	84	84	84	84	1,003	501
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	7	7	7	7	7	12	7	7	7	7	7	7	89	45
18	370.3 Receiving Wells	0	0	0	0	0	4	0	0	0	0	0	0	4	2
19	371.3 Pumping Equipment	64	64	64	64	64	60	64	64	64	64	64	64	764	382
20	389.3 Other Plant & Misc. Equipment	325	325	325	325	325	328	325	325	325	325	325	325	3,903	1,952
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	70	70	70	70	70	68	70	70	70	70	70	70	838	418
24	380.4 Treatment & Disposal	424	424	424	424	424	429	424	424	424	424	424	424	5,093	2,547
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	72	36
31	390.5 Office Furniture & Equipment	10	10	10	10	10	9	10	10	10	10	10	10	119	59
32	390.51 Computer Equipment	66	66	66	66	66	65	66	66	66	66	66	66	791	395
33	391.5 Transportation Equipment	38	38	38	38	38	38	38	38	38	38	38	38	456	228
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
35	393.5 Tools, Shop & Garage Equipment	5	5	5	5	5	7	5	5	5	5	5	5	62	31
36	394.5 Laboratory Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	30
37	395.5 Power Operated Equipment	8	8	8	8	8	7	8	8	8	8	8	8	95	47
38	396.5 Communication Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
39	397.5 Miscellaneous Equipment	1	1	1	1	1	4	1	1	1	1	1	1	18	8
40	398.5 Other Tangible Plant	4	4	4	4	4	0	4	4	4	4	4	4	44	22
41	INTANGIBLE PLANT	0	0	0	0	0	1	0	0	0	0	0	0	1	1
42	COLLECTION PLANT	125	125	125	125	125	133	125	125	125	125	125	125	1,508	755
43	SYSTEM PUMPING PLANT	396	396	396	396	396	404	396	396	396	396	396	396	4,760	2,381
44	TREATMENT AND DISPOSAL PLANT	495	495	495	495	495	497	495	495	495	495	495	495	5,942	2,972
45	GENERAL PLANT	147	147	147	147	147	150	147	147	147	147	147	147	1,767	883
46	TOTAL GROSS ADDITIONS	1,163	1,163	1,163	1,163	1,163	1,185	1,163	1,163	1,163	1,163	1,163	1,163	13,978	6,992

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	3,500	0	0	0	0	0	0	0	0	0	3,500	2,692
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	13	0	0	0	0	0	0	13	7
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	3,500	0	0	0	0	0	0	0	0	0	3,500	2,692
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	13	0	0	0	0	0	0	13	7
46	TOTAL RETIREMENTS	0	0	3,500	0	0	13	0	0	0	0	0	0	3,513	2,699

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

723

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	7	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	(7)	19.60%	(1)
8	360.2 Collection Sewers - Force	254	19.60%	50
9	361.2 Collection Sewers - Gravity	1,854	19.60%	363
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	1,457	0.00%	0
12	364.2 Flow Measuring Devices	2,478	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	7	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	813	19.60%	159
18	370.3 Receiving Wells	33	19.60%	6
19	371.3 Pumping Equipment	868	19.60%	170
20	389.3 Other Plant & Misc. Equipment	47,460	19.60%	9,301
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	3,281	36.17%	1,187
24	380.4 Treatment & Disposal	16,940	36.17%	6,127
25	381.4 Plant Sewers	0	36.17%	0
26	382.4 Outfall Sewer Lines	80	36.17%	29
27	389.4 Other Plant & Misc. Equipment	26	36.17%	9
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	679	0.00%	0
31	390.5 Office Furniture & Equipment	881	0.00%	0
32	390.51 Computer Equipment	2,323	0.00%	0
33	391.5 Transportation Equipment	2,195	0.00%	0
34	392.5 Stores Equipment	9	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	534	0.00%	0
36	394.5 Laboratory Equipment	161	0.00%	0
37	395.5 Power Operated Equipment	960	0.00%	0
38	396.5 Communication Equipment	267	0.00%	0
39	397.5 Miscellaneous Equipment	66	0.00%	0
40	398.5 Other Tangible Plant	309	0.00%	0
41	**INTANGIBLE PLANT**	7	0.00%	0
42	**COLLECTION PLANT**	6,043	6.82%	412
43	**SYSTEM PUMPING PLANT**	49,174	19.60%	9,636
44	**TREATMENT AND DISPOSAL PLANT**	20,327	36.17%	7,352
45	**GENERAL PLANT**	8,384	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	83,935	20.73%	17,400

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**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**	18,475
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,100
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,100
15	**12/31/92 Balance**	20,575
16		
17		
18	1993 Additions	1,132
19	1993 Retirements	1,132
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	20,575
23		
24		
25	1994 Additions	132
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	132
29	**12/31/94 Balance**	20,707
30		
31		
32	1995 Additions	2,415
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,415
36	**12/31/95 Balance**	23,122
37		
38		
39	1996 Additions	1,449
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	221
42	1996 Net Additions	1,670
43	**12/31/96 Balance**	24,792

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	221	221	0	221	221	0.00%	0
2	Line/Main Extensions	20,707	0	20,707	0	20,707	20,707	0	20,707	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	11.89%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	19.60%	0
5	Service Installation Fees	2,415	1,449	3,864	0	3,864	3,195	0	3,195	0.00%	0
6	**TOTAL SEWER CIAC**	23,122	1,449	24,571	221	24,792	23,902	221	24,123	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 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	20,707	20,707	20,707	20,707	20,707	20,707	20,707	20,707	20,707	20,707	20,707	20,707	20,707	0	20,707
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	2,415	2,415	2,415	2,415	2,415	2,898	3,381	3,864	3,864	3,864	3,864	3,864	3,864	1,449	3,195
6	TOTAL SEWER CIAC	23,122	23,122	23,122	23,122	23,122	23,605	24,088	24,571	24,571	24,571	24,571	24,571	24,571	1,449	23,902

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classifcation for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Additions	Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	483	483	483	0	0	0	0	0	1,449	780
6	TOTAL	0	0	0	0	483	483	483	0	0	0	0	0	1,449	780

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	483	483	483	0	0	0	0	0	1,449	780
6	TOTAL	0	0	0	0	483	483	483	0	0	0	0	0	1,449	780

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	221	0	0	0	0	0	0	0	0	0	0	0	221	221
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	221	0	0	0	0	0	0	0	0	0	0	0	221	221
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
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	3,217
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,015
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,015
15	12/31/92 Balance	4,232
16		
17		
18	1993 Additions	1,070
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,070
22	12/31/93 Balance	5,302
23		
24		
25	1994 Additions	1,046
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,046
29	12/31/94 Balance	6,348
30		
31		
32	1995 Additions	1,059
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,059
36	12/31/95 Balance	7,407
37		
38		
39	1996 Additions	1,129
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,129
43	12/31/96 Balance	8,536

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	12	12	0	12	6	0	6	0.00%	0
2	Line/Main Extensions	7,375	1,033	8,408	0	8,408	7,892	0	7,892	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	6.82%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	19.60%	0
5	Service Installation Fees	32	84	116	0	116	74	0	74	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	7,407	1,129	8,536	0	8,536	7,972	0	7,972	0.00%	0

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	1	2	3	4	5	6	7	8	9	10	11	12	12	6
2	Line/Main Extensions	7,375	7,461	7,547	7,633	7,719	7,805	7,892	7,978	8,064	8,150	8,236	8,322	8,408	1,033	7,892
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	32	39	46	53	60	67	74	81	88	95	102	109	116	84	74
6	TOTAL	7,407	7,501	7,595	7,689	7,783	7,877	7,972	8,066	8,160	8,254	8,348	8,442	8,536	1,129	7,972

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	1	1	1	1	1	1	1	12	6
2	Line/Main Extensions	86	86	86	86	86	87	86	86	86	86	86	86	1,033	517
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	7	7	7	7	7	7	7	7	7	7	7	7	84	42
6	TOTAL	94	94	94	94	94	95	94	94	94	94	94	94	1,129	565

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	1	1	1	1	1	1	1	1	1	1	1	1	12	6
2	Line/Main Extensions	86	86	86	86	86	87	86	86	86	86	86	86	1,033	517
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	7	7	7	7	7	7	7	7	7	7	7	7	84	42
6	TOTAL	94	94	94	94	94	95	94	94	94	94	94	94	1,129	565

Note: May not c[illegible]t due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -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

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) 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 Parl	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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%
Woodlans	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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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	33.30%
34	Non-used and Useful Amount	0

6/14/95 7:19 PM A16S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include *both current and deferred debits.*

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,836,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	411,548	416,868	389,978	358,328	413,017	379,754	441,376	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	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	2,302,976	2,343,555	2,364,134	2,384,713	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	16,102,848	15,894,364	15,837,352	16,191,499	16,125,183
20															
21	Accounts Payable	936,873	762,266	644,928	934,869	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	778,179	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	883,405	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	1,697,963	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	2,189,555	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)	(296,761)	(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	10,175,094	9,832,817	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	6,130,930	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	377,280,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,858,547	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)	(95,989,498)	(96,977,466)	(98,053,636)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,308,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,408,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,804	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	5,382,942	5,018,404	4,840,754	4,169,992	3,894,978	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	560,690	613,285	1,229,293	2,770,806	6,817,512	7,341,633	4,330,468	6,096,028	7,858,940	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	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,616,754	4,463,386
34	Other Accounts Receivable	381,585	381,845	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	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	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,648,470	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	4,918,882
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	3,866,166	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	31,167,226	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	309,214,086	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	342,857,880	341,347,177	343,489,022	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	9,999,381
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	2,059,385	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)	(804,499)	(404,237)	(203,975)	(428,361)
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	2,467,851	2,580,644	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	747,986
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	16,025	17,235	16,436	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,980
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	2,189,555	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	16,727,871	14,213,412	15,849,473	14,292,853
27															

747

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	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	101,915,587	112,731,589	112,987,823	113,244,202	113,502,256	113,763,601	114,038,958	114,310,887	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,460
35	Accumulated Amortization	(28,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,898	1,351,090	1,347,283	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,366,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	118,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,861,759	325,798,359	324,989,225	326,884,560	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,890	341,347,177	343,469,022	333,207,923

Note: May not cr[illegible]ot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-16 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	20,493	
1	Dated 3/22/93	(65,065)		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(65,065)		12/31/91 Adjusted Balance	20,493	
4				1992 Amortization Expense	1,301	
5	12/31/92 Balance	(65,065)		12/31/92 BALANCE	21,794	
6				1993 Amortization Expense	1,301	
7	12/31/93 Balance	(65,065)		12/31/93 BALANCE	23,095	
8				1994 Amortization Expense	1,301	
9	12/31/94 Balance	(65,065)		12/31/94 BALANCE	24,396	
10				1995 Amortization Expense	1,301	
11	12/31/95 Balance	(65,065)		12/31/95 BALANCE	25,697	
12				1996 Amortization Expense	1,301	
13	**12/31/96 Balance**	(65,065)	(65,065)	**12/31/96 BALANCE**	26,998	26,348

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	(65,065)	Above	
15	Composite Non-Used & Useful Plant in Service - %	24.39%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	(15,869)		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	26,348	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	20.73%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	5,462		
20	**NET NON-USED AND USEFUL AMOUNT**	(10,407)		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	*12/31/96 Balance*	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	**Average Rate Base Balance 12/31/96**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	34,335	0	34,335	11,641	45,976	33.90%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	34,335	0	34,335	11,641	45,976		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	77,650	1,237	78,887	0	78,887		B-6(S)
7	Depreciation net of CIAC Amort	9,695	0	9,695	0	9,695		B-14(S)
8	Amortization	(1,007)	0	(1,007)	0	(1,007)		B-18(S),A-21(S)
9	Taxes Other than Income	5,398	(676)	4,722	524 (A)	5,246		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(24,393)	(808)	(25,201)	4,288 (B)	(20,913)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	67,343	(246)	67,096	4,812	71,908		
12	**NET OPERATING INCOME**	(33,008)	246	(32,761)	6,829	(25,932)		
13	**RATE BASE**	88,912	(221)	88,691		88,691		A-2(S)
14	**RATE OF RETURN**	(37.12%)		(36.94%)		(29.24%)		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] *Final* [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	34,335	0	34,335	71,446	105,781	208.09%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	34,335	0	34,335	71,446	105,781		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	77,650	1,237	78,887	0	78,887		B-6(S)
7	Depreciation net of CIAC Amort	9,695	0	9,695	0	9,695		B-14(S)
8	Amortization	(1,007)	0	(1,007)	0	(1,007)		B-18(S), A-21(S)
9	Taxes Other than Income	5,398	(676)	4,722	3,215 (A)	7,937		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(24,393)	(808)	(25,201)	26,320 (B)	1,119		B-17(S),B-2(S)3/3
11	Total Operating Expenses	67,343	(246)	67,096	29,535	96,631		
12	**NET OPERATING INCOME**	(33,008)	246	(32,761)	41,911	9,150		
13	**RATE BASE**	88,912	(221)	88,691		88,691		A-2(S)
14	**RATE OF RETURN**	(37.12%)		(36.94%)		10.32%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(86.44%)	D-1(S)	
3	Rate of Return (%)	10.32%	(29.24%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	88,691	88,691	A-2(S)	
6	Required Income (L3 x L5)	9,150	(25,932)		
7	Adjusted Income Under Present Rates	(32,761)	(32,761)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	41,911	6,829		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	68,231	11,117		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	71,446	11,641		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	68,231	11,117		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	26,320	4,288		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,215	524		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	41,911	6,829		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule B-4(S)
1	**A. REVENUES:**		
2	1.	0	
3			
4	2.	0	
5		0	
6			B-6(S)
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	281	
9			
10	2. Conservation Program Expenses	196	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	184	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	577	
17			
18	6.	0	
19			
20	7.	0	
21		1,237	
22			B-14(S)
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		
24	1.	0	
25			
26	2.	0	
27		0	
28			B-18(S), A-21(S)
29	**D. AMORTIZATION:**		
30	1.	0	
31			
32	2.	0	
33		0	
34			B-15(S)
35	**E. TAXES OTHER THAN INCOME:**		
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	57	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(733)	
43		(676)	
44			B-17(S)
45	**F. INCOME TAXES:**		
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(808)	
47			
48	2.	0	
49		(808)	
50			
51	**TOTAL SEWER INCOME ADJUSTMENTS**	(246)	
52			
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	34,335	0	34,335
9	522.2 Measured - Commercial	0	0	0
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	34,335	0	34,335
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	34,335	0	34,335
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	34,335	0	34,335

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1996 TOTAL O & M (.1 - .8)			1996 DIRECT O & M (.1 - .6)			1996 ALLOCATED CUST ACCTS (.7)			1996 ALLOCATED A & G (.8)		
			Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701	Salaries & Wages - Employees	12,112	714	12,826	8,416	401	8,817	1,020	106	1,125	2,676	207	2,884
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	3,027	34	3,061	2,103	0	2,103	255	14	269	669	20	689
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	45,062	0	45,062	45,062	0	45,062	0	0	0	0	0	0
6	715	Purchased Power	3,568	6	3,574	3,520	0	3,520	3	0	3	45	6	51
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	612	0	612	612	0	612	0	0	0	0	0	0
9	720	Materials & Supplies	5,623	32	5,655	5,446	0	5,446	54	6	60	123	26	149
10	731	Contractual Services - Eng.	21	0	21	0	0	0	0	0	0	21	0	21
11	732	Contractual Services - Acct.	109	0	109	0	0	0	0	0	0	109	0	109
12	733	Contractual Services - Legal	66	0	66	0	0	0	0	0	0	66	0	66
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	3,886	257	4,143	3,716	178	3,894	0	0	0	169	79	248
15	741	Rental of Real Building/Real Property	97	15	113	0	0	0	0	0	0	97	15	113
16	742	Rental of Equipment	412	3	415	408	0	408	0	0	0	4	3	7
17	750	Transportation Expense	692	7	699	606	0	606	38	5	43	48	2	50
18	756	Insurance - Vehicle	75	0	75	0	0	0	0	0	0	75	0	75
19	757	Insurance - General Liability	154	32	185	0	0	0	0	0	0	154	32	185
20	758	Insurance - Workman's Comp	207	2	209	144	0	144	17	1	18	46	1	46
21	759	Insurance - Other	15	0	15	0	0	0	0	0	0	15	0	15
22	760	Advertising Expense	17	15	32	0	0	0	0	0	0	17	15	32
23	766	Reg. Comm. Exp. - Rate Case Amort.	451	0	451	0	0	0	0	0	0	451	0	451
24	767	Reg. Comm. Exp. - Other	36	0	36	0	0	0	0	0	0	36	0	36
25	770	Bad Debt Expense	133	14	148	0	0	0	133	14	148	0	0	0
26	775	Miscellaneous Expenses	1,275	106	1,381	184	0	184	335	19	354	756	87	843
27	TOTAL SEWER O & M EXPENSES		77,850	1,237	78,887	70,217	579	70,796	1,856	165	2,021	5,577	493	6,070

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	1,006	907	1,051	1,007	1,025	999	1,034	1,024	1,000	1,032	1,000	1,027	12,112	714	12,826
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	251	227	263	252	256	250	258	256	250	258	250	257	3,027	34	3,061
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	357	357	357	357	10,552	10,552	10,552	10,552	357	357	357	357	45,062	0	45,062
6	715.1-.8 Purchased Power	301	297	297	297	297	297	297	297	297	297	297	297	3,568	6	3,574
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	204	0	0	0	204	0	0	0	204	0	0	0	612	0	612
9	720.1-.8 Materials & Supplies	567	870	995	76	413	942	76	25	1,127	484	25	25	5,623	32	5,655
10	731.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
11	732.1-.8 Contractual Services - Acct.	9	9	9	9	9	9	9	9	9	9	9	9	109	0	109
12	733.1-.8 Contractual Services - Legal	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	289	288	889	289	289	289	289	289	289	289	289	289	3,886	257	4,143
15	741.1-.8 Rental of Real Building/Real Property	8	8	8	8	8	8	8	8	8	8	8	8	97	15	113
16	742.1-.8 Rental of Equipment	0	0	204	0	0	0	0	0	204	0	0	0	412	3	415
17	750.1-.8 Transportation Expense	58	57	58	58	58	58	58	58	58	58	58	58	692	7	699
18	756.1-.8 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
19	757.1-.8 Insurance - General Liability	13	12	13	13	13	13	13	13	13	13	13	13	154	32	185
20	758.1-.8 Insurance - Workman's Comp (2)	17	16	18	17	18	17	18	18	17	18	17	18	207	2	209
21	759.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
22	760.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	17	15	32
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	37	36	39	39	38	38	38	38	37	38	37	37	451	0	451
24	767.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	36	0	36
25	770.1-.8 Bad Debt Expense	11	10	11	11	11	11	11	11	11	11	11	11	133	14	148
26	775.1-.8 Miscellaneous Expenses	111	99	114	107	105	104	106	105	104	107	105	106	1,275	106	1,381
27	TOTAL SEWER O & M EXPENSES	3,269	3,210	4,156	2,560	13,316	13,604	12,790	12,720	4,004	2,999	2,493	2,530	77,650	1,237	78,887

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	701	619	736	693	714	691	722	713	694	718	697	719	8,416	401	8,817
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	175	155	184	173	178	173	181	178	173	179	174	180	2,103	0	2,103
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	357	357	357	357	10,552	10,552	10,552	10,552	357	357	357	357	45,062	0	45,062
6	715.1-.6 Purchased Power	297	293	293	293	293	293	293	293	293	293	293	293	3,520	0	3,520
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	204	0	0	0	204	0	0	0	204	0	0	0	612	0	612
9	720.1-.6 Materials & Supplies	553	856	980	61	398	927	61	10	1,112	469	10	10	5,446	0	5,446
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	285	275	684	275	275	274	275	274	275	275	275	275	3,716	178	3,894
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	204	0	0	0	0	0	204	0	0	0	408	0	408
17	750.1-.6 Transportation Expense	51	50	51	50	50	50	51	50	50	50	50	50	606	0	606
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	12	11	13	12	12	12	12	12	12	12	12	12	144	0	144
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	21	14	21	14	13	13	16	13	14	15	15	15	184	0	184
27	TOTAL SEWER DIRECT O & M EXPENSES	2,655	2,828	3,521	1,928	12,890	12,986	12,163	12,095	3,388	2,367	1,884	1,911	70,217	579	70,796

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 of 9
Preparer: Kimball

Line No.	Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	85	78	86	86	86	85	87	86	84	87	84	86	1,020	105	1,125
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	21	19	22	21	21	21	22	22	21	22	21	21	255	14	269
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	5	4	5	5	5	5	5	5	4	5	4	5	54	6	60
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	38	5	43
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	17	1	18
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	11	10	11	11	11	11	11	11	11	11	11	11	133	14	148
26	775.7	Miscellaneous Expenses	28	26	28	28	28	28	29	28	28	29	28	28	335	19	354
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	155	142	157	156	156	154	158	157	153	159	153	158	1,856	165	2,021

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	220	211	228	229	225	223	225	225	222	227	219	222	2,676	207	2,884
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits (1)	55	53	57	57	56	56	56	56	55	57	55	56	669	20	689
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	4	4	4	4	4	4	4	4	4	4	4	4	45	6	51
7	716.8 *Fuel for Power Production*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	10	10	11	10	10	10	10	10	10	10	10	10	123	26	149
10	731.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
11	732.8 Contractual Services - Acct.	9	9	9	9	9	9	9	9	9	9	9	9	108	0	109
12	733.8 Contractual Services - Legal	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	14	13	15	14	14	14	14	14	14	14	14	14	169	79	248
15	741.8 Rental of Real Building/Real Property	8	8	8	8	8	8	8	8	8	8	8	8	97	15	113
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	3	7
17	750.8 Transportation Expense	4	4	4	4	4	4	4	4	4	4	4	4	48	2	50
18	756.8 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
19	757.8 Insurance - General Liability	13	12	13	13	13	13	13	13	13	13	13	13	154	32	185
20	758.8 Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	46	1	46
21	759.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
22	760.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	17	15	32
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	37	36	39	39	38	38	38	38	37	38	37	37	451	0	451
24	767.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	36	0	36
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	62	60	65	65	64	63	63	64	63	64	62	63	756	87	843
27	TOTAL SEWER ALLOCATED A & G EXPENSES	458	440	476	477	470	464	468	469	463	473	456	463	5,577	493	6,070

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmen's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

760

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	11,803	693	(383)	12,112	0	90	47	0	0	577	714	12,826
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	2,931	96	0	3,027	0	23	12	0	0	0	34	3,061
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	44,200	862	0	45,062	0	0	0	0	0	0	0	45,062
6	715.1-.8	Purchased Power	3,573	0	(5)	3,568	0	6	0	0	0	0	6	3,574
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	600	12	0	612	0	0	0	0	0	0	0	612
9	720.1-.8	Materials & Supplies	5,533	108	(18)	5,623	0	11	15	6	0	0	32	5,655
10	731.1-.8	Contractual Services - Eng.	22	0	(2)	21	0	0	0	0	0	0	0	21
11	732.1-.8	Contractual Services - Acct.	116	2	(11)	109	0	0	0	0	0	0	0	109
12	733.1-.8	Contractual Services - Legal	71	1	(7)	66	0	0	0	0	0	0	0	66
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	3,829	75	(16)	3,886	0	28	51	178	0	0	257	4,143
15	741.1-.8	Rental of Real Building/Real Property	106	2	(10)	97	0	15	0	0	0	0	15	113
16	742.1-.8	Rental of Equipment	405	8	(0)	412	0	2	0	0	0	0	3	415
17	750.1-.8	Transportation Expense	687	13	(9)	692	0	7	0	0	0	0	7	699
18	756.1-.8	Insurance - Vehicle	81	2	(8)	75	0	0	0	0	0	0	0	75
19	757.1-.8	Insurance - General Liability	166	3	(16)	154	0	32	0	0	0	0	32	185
20	758.1-.8	Insurance - Workman's Comp (2)	211	(4)	0	207	0	2	0	0	0	0	2	209
21	759.1-.8	Insurance - Other	17	0	(2)	15	0	0	0	0	0	0	0	15
22	760.1-.8	Advertising Expense	18	0	(2)	17	0	0	15	0	0	0	15	32
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	299	0	153	451	0	0	0	0	0	0	0	451
24	767.1-.8	Reg. Comm. Exp. - Other	40	0	(4)	36	0	0	0	0	0	0	0	36
25	770.1-.8	Bad Debt Expense	144	3	(14)	133	0	14	0	0	0	0	14	148
26	775.1-.8	Miscellaneous Expenses	1,361	27	(113)	1,275	0	50	56	0	0	0	106	1,381
27	TOTAL SEWER O & M EXPENSES		76,216	1,903	(470)	77,650	0	281	196	184	0	577	1,237	78,887

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	7,950	467	(0)	8,416	0	0	0	0	0	401	401	8,817
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits (1)	1,974	129	0	2,103	0	0	0	0	0	0	0	2,103
4	710.1-.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6	Sludge Removal Expenses	44,200	862	0	45,062	0	0	0	0	0	0	0	45,062
6	715.1-.6	Purchased Power	3,520	0	0	3,520	0	0	0	0	0	0	0	3,520
7	716.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6	Chemicals	600	12	0	612	0	0	0	0	0	0	0	612
9	720.1-.6	Materials & Supplies	5,342	104	0	5,446	0	0	0	0	0	0	0	5,446
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	3,645	71	0	3,716	0	0	0	178	0	0	178	3,894
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	400	8	0	408	0	0	0	0	0	0	0	408
17	750.1-.6	Transportation Expense	594	12	0	606	0	0	0	0	0	0	0	606
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workman's Comp (2)	142	2	0	144	0	0	0	0	0	0	0	144
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	180	4	0	184	0	0	0	0	0	0	0	184
27		TOTAL SEWER DIRECT O & M EXPENSES	68,548	1,669	0	70,217	0	0	0	178	0	401	579	70,796

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.
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, 668/766 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	1,063	62	(106)	1,020	0	57	0	0	0	49	106	1,125
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	264	(9)	0	255	0	14	0	0	0	0	14	269
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	4	0	(0)	3	0	0	0	0	0	0	0	3
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	59	1	(6)	54	0	6	0	0	0	0	6	60
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	42	1	(4)	38	0	5	0	0	0	0	5	43
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	19	(2)	0	17	0	1	0	0	0	0	1	18
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	144	3	(14)	133	0	14	0	0	0	0	14	148
26	775.7	Miscellaneous Expenses	362	7	(35)	335	0	19	0	0	0	0	19	354
27		TOTAL SEWER O & M EXPENSES	1,957	63	(164)	1,856	0	116	0	0	0	49	165	2,021

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	2,790	164	(278)	2,676	0	33	47	0	0	128	207	2,884
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	693	(24)	0	669	0	8	12	0	0	0	20	689
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	50	0	(5)	45	0	6	0	0	0	0	6	51
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	133	3	(13)	123	0	5	15	6	0	0	26	149
10	731.8	Contractual Services - Eng.	22	0	(2)	21	0	0	0	0	0	0	0	21
11	732.8	Contractual Services - Acct.	118	2	(11)	109	0	0	0	0	0	0	0	109
12	733.8	Contractual Services - Legal	71	1	(7)	66	0	0	0	0	0	0	0	66
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	183	4	(18)	169	0	28	51	0	0	0	79	248
15	741.8	Rental of Real Building/Real Property	106	2	(10)	97	0	15	0	0	0	0	15	113
16	742.8	Rental of Equipment	5	0	(0)	4	0	2	0	0	0	0	3	7
17	750.8	Transportation Expense	52	1	(5)	48	0	2	0	0	0	0	2	50
18	756.8	Insurance - Vehicle	81	2	(8)	75	0	0	0	0	0	0	0	75
19	757.8	Insurance - General Liability	166	3	(16)	154	0	32	0	0	0	0	32	185
20	758.8	Insurance - Workman's Comp (2)	50	(4)	0	46	0	1	0	0	0	0	1	46
21	759.8	Insurance - Other	17	0	(2)	15	0	0	0	0	0	0	0	15
22	760.8	Advertising Expense	18	0	(2)	17	0	0	15	0	0	0	15	32
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	299	0	153	451	0	0	0	0	0	0	0	451
24	767.8	Reg. Comm. Exp. - Other	40	0	(4)	36	0	0	0	0	0	0	0	36
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	819	16	(78)	756	0	31	56	0	0	0	87	843
27		TOTAL SEWER O & M EXPENSES	5,712	170	(305)	5,577	0	164	196	6	0	128	493	6,070

Notes:
(1) Employee Pensions & Benefits 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 Preperedness = $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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	11,803	12,826	1,023	8.67%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	2,931	3,061	130	4.44%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	44,200	45,062	862	1.95%
6	715.1-.8	Purchased Power	3,573	3,574	1	0.03%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	600	612	12	1.95%
9	720.1-.8	Materials & Supplies	5,533	5,655	121	2.19%
10	731.1-.8	Contractual Services - Eng.	22	21	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	118	109	(9)	(7.63%)
12	733.1-.8	Contractual Services - Legal	71	66	(5)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	3,828	4,143	314	8.21%
15	741.1-.8	Rental of Real Building/Real Property	106	113	7	6.84%
16	742.1-.8	Rental of Equipment	405	415	10	2.49%
17	750.1-.8	Transportation Expense	687	699	12	1.74%
18	756.1-.8	Insurance - Vehicle	81	75	(6)	(7.63%)
19	757.1-.8	Insurance - General Liability	166	185	19	11.54%
20	758.1-.8	Insurance - Workman's Comp	211	209	(2)	(1.08%)
21	759.1-.8	Insurance - Other	17	15	(1)	(7.63%)
22	760.1-.8	Advertising Expense	18	32	14	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	299	451	153	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	40	36	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	144	148	3	2.35%
26	775.1-.8	Miscellaneous Expenses	1,361	1,381	20	1.46%
27		TOTAL SEWER O & M EXPENSES	76,215	78,887	2,672	3.51%
28		TOTAL (LESS ACCTS 766 & 767)	75,876	78,400	2,523	3.33%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	7,950	8,817	867	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	1,974	2,103	129	6.55%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	44,200	45,062	862	1.95%
6	715.1-.6	Purchased Power	3,520	3,520	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	600	612	12	1.95%
9	720.1-.6	Materials & Supplies	5,342	5,446	104	1.95%
10	731.1-.6	*Contractual Services - Eng.*	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	3,645	3,894	249	6.84%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	400	408	8	1.95%
17	750.1-.6	Transportation Expense	594	606	12	2.00%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	142	144	2	1.35%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	180	184	4	2.12%
27	**TOTAL SEWER O & M EXPENSES**		68,547	70,796	2,249	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**		68,547	70,796	2,249	3.28%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	1,063	1,125	62	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	264	269	5	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	4	3	(0)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	59	60	1	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	42	43	2	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	19	18	(1)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	144	148	3	2.35%
26	775.1-.7	Miscellaneous Expenses	362	354	(8)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		1,957	2,021	64	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		1,957	2,021	64	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	2,790	2,884	94	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	693	689	(4)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	50	51	1	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	133	149	16	12.19%
10	731.1-.8	Contractual Services - Eng.	22	21	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	118	109	(9)	(7.63%)
12	733.1-.8	Contractual Services - Legal	71	66	(5)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	183	248	65	35.44%
15	741.1-.8	Rental of Real Building/Real Property	106	113	7	6.84%
16	742.1-.8	Rental of Equipment	5	7	2	47.33%
17	750.1-.8	Transportation Expense	52	50	(2)	(3.08%)
18	756.1-.8	Insurance - Vehicle	81	75	(6)	(7.63%)
19	757.1-.8	Insurance - General Liability	166	185	19	11.54%
20	758.1-.8	Insurance - Workman's Comp	50	46	(4)	(7.18%)
21	759.1-.8	Insurance - Other	17	15	(1)	(7.63%)
22	760.1-.8	Advertising Expense	18	32	14	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	299	451	153	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	40	36	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	819	843	25	3.00%
27	TOTAL SEWER O & M EXPENSES		5,711	6,070	359	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		5,373	5,583	210	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
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	48,750	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	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
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	$175	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			171,800	Postage
25				100,000	Temporary Help
26				58,583	Travel
27				45,280	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) Sewer
46	Amortization of Rate Case Expense:			
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,853	$2
51	Marco Island	Docket No. 920655-WS	106,820	84
52	GIGA	Docket No. 920199-WS	677,801	536
53	Lehigh	Docket No. 911188-WS	67,100	53
54			854,174	676
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	787
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	342
58			1,427,241	1,129
59	Total Projected Rate Case Expense		2,281,415	1,805
60	Annual Amortization		$570,354	$451
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	99
64	% of Total		100.000000%	0.079104%

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	$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	Hester 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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	3	40	2.50%	0	0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment	19	18	5.56%	1	0	1	0.00%	0	1
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	(7)	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	19.60%	0	0
8	360.2 Collection Sewers - Force	1,546	30	3.33%	51	0	51	19.60%	10	41
9	361.2 Collection Sewers - Gravity	14,237	45	2.22%	316	0	316	19.60%	62	254
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	5,210	38	2.63%	137	0	137	0.00%	0	137
12	364.2 Flow Measuring Devices	5,013	5	20.00%	1,003	0	1,003	0.00%	0	1,003
13	365.2 Flow Measuring Installation	1	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	15	18	5.56%	1	0	1	0.00%	0	1
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	2,849	32	3.13%	89	0	89	19.60%	17	72
18	370.3 Receiving Wells	124	30	3.33%	4	0	4	19.60%	1	3
19	371.3 Pumping Equipment	13,741	18	5.56%	764	0	764	19.60%	150	614
20	389.3 Other Plant & Misc. Equipment	70,193	18	5.56%	3,903	0	3,903	19.60%	765	3,138
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	10,248	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	26,722	32	3.13%	836	0	836	36.17%	302	534
24	380.4 Treatment & Disposal	91,605	18	5.56%	5,093	0	5,093	36.17%	1,842	3,251
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	36.17%	0	0
26	382.4 Outfall Sewer Lines	295	30	3.33%	10	0	10	36.17%	4	6
27	389.4 Other Plant & Misc. Equipment	54	18	5.56%	3	0	3	36.17%	1	2
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	283	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	2,883	40	2.50%	72	0	72	0.00%	0	72
31	390.5 Office Furniture & Equipment	1,782	15	6.67%	119	0	119	0.00%	0	119
32	390.51 Computer Equipment	4,743	6	16.67%	791	0	791	0.00%	0	791
33	391.5 Transportation Equipment	2,736	6	16.67%	456	0	456	0.00%	0	456
34	392.5 Stores Equipment	26	18	5.56%	1	0	1	0.00%	0	1
35	393.5 Tools, Shop & Garage Equipment	993	16	6.25%	62	0	62	0.00%	0	62
36	394.5 Laboratory Equipment	901	15	6.67%	60	0	60	0.00%	0	60
37	395.5 Power Operated Equipment	1,137	12	8.33%	95	0	95	0.00%	0	95
38	396.5 Communication Equipment	516	10	10.00%	52	0	52	0.00%	0	52
39	397.5 Miscellaneous Equipment	232	15	6.67%	15	0	15	0.00%	0	15
40	398.5 Other Tangible Plant	437	10	10.00%	44	0	44	0.00%	0	44
41	**INTANGIBLE PLANT**	22		4.55%	1	0	1	0.00%	0	1
42	**COLLECTION PLANT**	26,016		5.80%	1,508	0	1,508	4.77%	72	1,436
43	**SYSTEM PUMPING PLANT**	86,907		5.48%	4,760	0	4,760	19.60%	933	3,827
44	**TREATMENT AND DISPOSAL PLANT**	128,924		4.61%	5,942	0	5,942	36.17%	2,149	3,793
45	**GENERAL PLANT**	16,668		10.60%	1,767	0	1,767	0.00%	0	1,767
46	**TOTAL DEPRECIATION EXPENSE**	258,537		5.41%	13,978	0	13,978	22.56%	3,154	10,824
47	**LESS: AMORTIZATION OF CIAC**				(1,129)	0	(1,129)		0	(1,129)
48	**NET DEPRECIATION EXPENSE - SEWER**				12,849	0	12,849		3,154	9,695

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	221	5.61%	12	0	12	0.00%	0	12
2	Line/Main Extension Fees	20,707	4.99%	1,033	0	1,033	0.00%	0	1,033
3	Contributed Lines	0	4.99%	0	0	0	4.77%	0	0
4	Contributed Property Other Than Lines	0	5.27%	0	0	0	19.60%	0	0
5	Service Installation Fees	3,195	2.63%	84	0	84	0.00%	0	84
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	24,123		1,129	0	1,129		0	1,129

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	5,013	1,003	20.01%
3	365.2 Flow Measuring Installation	1	0	0.00%
4	354.4 Structures & Improvements	26,722	836	3.13%
5	380.4 Treatment & Disposal	91,605	5,093	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	295	10	3.39%
8	389.4 Other Plant & Misc. Equipment	54	3	5.56%
9	**COMPOSITE RATE**	123,690	6,945	5.61%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	1,546	51	3.30%
13	361.2 Collection Sewers - Gravity	14,237	316	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	15	1	6.67%
16	354.3 Structures & Improvements	2,849	89	3.12%
17	370.3 Receiving Wells	124	4	3.23%
18	371.3 Pumping Equipment	13,741	764	5.56%
19	*389.3 Other Plant & Misc. Equipment*	70,193	3,903	5.56%
20	**COMPOSITE RATE**	102,705	5,128	4.99%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	5,210	137	2.63%
23	**COMPOSITE RATE**	5,210	137	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	123,690	6,945	5.61%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	102,705	5,128	4.99%
27	Service Installation Fees (Line 23)	5,210	137	2.63%
28	**COMPOSITE RATE**	*231,605*	*12,210*	*5.27%*

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 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%)**	1,545	0	1,545	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	969	57	1,026	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	969	57	1,026		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,884	0	2,884		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,884	0	2,884		
10	Non-used & Useful Percent			25.42%	A-6(S)7/7	
11	Non-used & Useful Amount		(733)	(733)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,884	(733)	2,151		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	5,398	(676)	4,722		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 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	34,335	0	34,335	B-4(S)
3	Less:				
4	O & M Expenses	77,650	1,237	78,887	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	9,695	0	9,695	B-14(S)
6	Amortization	(1,007)	0	(1,007)	B-18(S), A-21(S)
7	Taxes Other Than Income	5,398	869	6,267	B-15(S)
8	Pre-Tax Operating Expenses	91,736	2,107	93,842	
9	**PRE-TAX OPERATING INCOME**	(57,401)	(2,107)	(59,507)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(57,401)	(2,107)	(59,507)	
12	Less:				
13	Interest Expense:				
14	Rate Base	88,912	(221)	88,691	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	4,703	(12)	4,691	C-3
17	Net Taxable Income (L11 - L16)	(62,104)	(2,095)	(64,198)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(23,956)	(808)	(24,764)	
20	Less:				
21	Parent Debt Adjustment	383	0	383	C-1(S)
22	Investment Tax Credit	54	0	54	C-7(S)
23	**TOTAL INCOME TAXES**	(24,393)	(808)	(25,201)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(65,065)			A-20 (S)	
2	Last Authorized Amortization Rate	2.00%				
3	Total Amortization Expense	(1,301)	0	(1,301)		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	294	0	294	From Below	
5	**NET AMORTIZATION EXPENSE**	(1,007)	0	(1,007)		B-2 (S)

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	(1,301)	0	(1,301)	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	22.56%	0.00%	22.56%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	294	0	294		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	650,992	0	650,992	A-6 (S)
2	Utility Land & Land Rights	73,766	0	73,766	A-6 (S)
3	Non-Used and Useful	(6,335)	0	(6,335)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(247,380)	0	(247,380)	A-10 (S)
6	CIAC	(341,649)	0	(341,649)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	161,208	0	161,208	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(7,712)	0	(7,712)	Vol. II
13	Deferred Taxes	(7,072)	0	(7,072)	C-7 (S)
14	Working Capital Allowance	44,675	0	44,675	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	320,493	0	320,493	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		
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**		726,426
10	Utility Adjustment to ordered balance (1)		552
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		726,978
16			
17			
18	1993 Additions		6,410
19	1993 Retirements		2,400
20	1993 Adjustments	General Plant Allocation True-up	(87,790)
21	1993 Net Additions		(83,779)
22	**12/31/93 Balance**		643,199
23			
24			
25	1994 Additions		58,794
26	1994 Retirements		6,196
27	1994 Adjustments		0
28	1994 Net Additions		52,598
29	**12/31/94 Balance**		695,797
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,242)
32	1995 Additions		36,642
33	1995 Retirements		7,008
34	1995 Adjustments		0
35	1995 Net Additions		29,635
36	**12/31/95 Balance**		724,190
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(11,596)
39	1996 Additions		33,565
40	1996 Retirements		9,131
41	1996 Adjustments		0
42	1996 Net Additions		24,433
43	**12/31/96 Balance**		737,027

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 5:29 PM A04S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	351.1 Organization	552	0	0	0	552	0	552	552	0	552
3	352.1 Franchises	2,901	0	0	0	2,901	0	2,901	2,901	0	2,901
4	389.1 Other Plant & Misc. Equipment	198	0	0	0	198	0	198	198	0	198
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	3,184	0	0	0	3,184	0	3,184	3,184	0	3,184
7	354.2 Structures & Improvements	5,128	0	0	0	5,128	0	5,128	5,128	0	5,128
8	360.2 Collection Sewers - Force	6,838	0	0	0	6,838	0	6,838	6,838	0	6,838
9	361.2 Collection Sewers - Gravity	233,041	0	0	0	233,041	0	233,041	233,041	0	233,041
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2,393	0	0	0	2,393	0	2,393	2,393	0	2,393
12	364.2 Flow Measuring Devices	54	0	0	0	54	0	54	54	0	54
13	365.2 Flow Measuring Installation	11	0	0	0	11	0	11	11	0	11
14	389.2 Other Plant & Misc. Equipment	159	0	0	0	159	0	159	159	0	159
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,744	0	0	0	1,744	0	1,744	1,744	0	1,744
18	370.3 Receiving Wells	73,472	0	0	0	73,472	0	73,472	73,472	0	73,472
19	371.3 Pumping Equipment	25,809	17,850	(9,000)	8,850	34,659	0	34,659	28,532	0	28,532
20	389.3 Other Plant & Misc. Equipment	324	0	0	0	324	0	324	324	0	324
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	67,663	0	0	0	67,663	0	67,663	67,663	0	67,663
23	354.4 Structures & Improvements	35,477	0	0	0	35,477	0	35,477	35,477	0	35,477
24	380.4 Treatment & Disposal	69,699	0	0	0	69,699	0	69,699	69,699	0	69,699
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	20,075	0	0	0	20,075	0	20,075	20,075	0	20,075
27	389.4 Other Plant & Misc. Equipment	283	0	0	0	283	0	283	283	0	283
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	2,939	0	0	0	2,939	0	2,939	2,939	0	2,939
30	354.5 Structures & Improvements	29,885	253	(131)	122	30,006	0	30,006	29,967	0	29,967
31	390.5 Office Furniture & Equipment	18,519	0	0	0	18,519	0	18,519	18,519	0	18,519
32	390.51 Computer Equipment	43,632	9,359	0	9,359	52,991	0	52,991	49,297	0	49,297
33	391.5 Transportation Equipment	27,679	1,258	0	1,258	28,936	0	28,936	28,440	0	28,440
34	392.5 Stores Equipment	267	0	0	0	267	0	267	267	0	267
35	393.5 Tools, Shop & Garage Equipment	10,093	379	0	379	10,472	0	10,472	10,322	0	10,322
36	394.5 Laboratory Equipment	9,181	297	0	297	9,478	0	9,478	9,360	0	9,360
37	395.5 Power Operated Equipment	9,298	4,169	0	4,169	13,467	0	13,467	11,822	0	11,822
38	396.5 Communication Equipment	5,364	0	0	0	5,364	0	5,364	5,364	0	5,364
39	397.5 Miscellaneous Equipment	2,412	0	0	0	2,412	0	2,412	2,412	0	2,412
40	398.5 Other Tangible Plant	4,540	0	0	0	4,540	0	4,540	4,540	0	4,540
41	**INTANGIBLE PLANT**	3,851	0	0	0	3,851	0	3,851	3,851	0	3,851
42	**COLLECTION PLANT**	250,589	0	0	0	250,589	0	250,589	250,589	0	250,589
43	**SYSTEM PUMPING PLANT**	101,349	17,850	(9,000)	8,850	110,199	0	110,199	104,072	0	104,072
44	**TREATMENT AND DISPOSAL PLANT**	193,197	0	0	0	193,197	0	193,197	193,197	0	193,197
45	**GENERAL PLANT**	163,806	15,715	(131)	15,583	179,391	0	179,391	173,250	0	173,250
46	**TOTAL PLANT IN SERVICE**	712,593	33,565	(9,131)	24,433	737,027	0	737,027	724,758	0	724,758
47	**LAND & LAND RIGHTS**	73,766	0	0	0	73,766	0	73,766	73,766	0	73,766
48	**TOTAL PIS LESS LAND**	638,827	33,565	(9,131)	24,433	663,260	0	663,260	650,992	0	650,992

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	552	552	552	552	552	552	552	552	552	552	552	552	552	0	552
3	352.1 Franchises	2,901	2,901	2,901	2,901	2,901	2,901	2,901	2,901	2,901	2,901	2,901	2,901	2,901	0	2,901
4	389.1 Other Plant & Misc. Equipment	198	198	198	198	198	198	198	198	198	198	198	198	198	0	198
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	0	3,184
7	354.2 Structures & Improvements	5,128	5,128	5,128	5,128	5,128	5,128	5,128	5,128	5,128	5,128	5,128	5,128	5,128	0	5,128
8	360.2 Collection Sewers - Force	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	0	6,638
9	361.2 Collection Sewers - Gravity	233,041	233,041	233,041	233,041	233,041	233,041	233,041	233,041	233,041	233,041	233,041	233,041	233,041	0	233,041
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	0	2,393
12	364.2 Flow Measuring Devices	54	54	54	54	54	54	54	54	54	54	54	54	54	0	54
13	365.2 Flow Measuring Installation	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
14	389.2 Other Plant & Misc. Equipment	159	159	159	159	159	159	159	159	159	159	159	159	159	0	159
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	1,744	0	1,744
18	370.3 Receiving Wells	73,472	73,472	73,472	73,472	73,472	73,472	73,472	73,472	73,472	73,472	73,472	73,472	73,472	0	73,472
19	371.3 Pumping Equipment	25,809	25,809	25,809	25,809	25,809	25,809	25,809	25,809	25,809	34,659	34,659	34,659	34,659	8,850	28,532
20	389.3 Other Plant & Misc. Equipment	324	324	324	324	324	324	324	324	324	324	324	324	324	0	324
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	67,663	67,663	67,663	67,663	67,663	67,663	67,663	67,663	67,663	67,663	67,663	67,663	67,663	0	67,663
23	354.4 Structures & Improvements	35,477	35,477	35,477	35,477	35,477	35,477	35,477	35,477	35,477	35,477	35,477	35,477	35,477	0	35,477
24	380.4 Treatment & Disposal	69,699	69,699	69,699	69,699	69,699	69,699	69,699	69,699	69,699	69,699	69,699	69,699	69,699	0	69,699
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	0	20,075
27	389.4 Other Plant & Misc. Equipment	283	283	283	283	283	283	283	283	283	283	283	283	283	0	283
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	0	2,939
30	354.5 Structures & Improvements	29,885	29,885	29,993	30,013	30,017	30,021	29,915	29,919	29,923	29,944	29,964	29,985	30,006	122	29,957
31	390.5 Office Furniture & Equipment	18,519	18,519	18,519	18,519	18,519	18,519	18,519	18,519	18,519	18,519	18,519	18,519	18,519	0	18,519
32	390.51 Computer Equipment	43,632	47,345	47,631	48,397	48,549	48,702	49,611	49,763	49,918	50,681	51,421	52,228	52,991	9,359	49,297
33	391.5 Transportation Equipment	27,679	28,178	28,218	28,319	28,340	28,360	28,482	28,503	28,523	28,626	28,725	28,834	28,936	1,256	28,440
34	392.5 Stores Equipment	267	267	267	267	267	267	267	267	267	267	267	267	267	0	267
35	393.5 Tools, Shop & Garage Equipment	10,093	10,243	10,255	10,286	10,292	10,298	10,335	10,341	10,347	10,378	10,408	10,441	10,472	379	10,322
36	394.5 Laboratory Equipment	9,181	9,298	9,308	9,332	9,337	9,342	9,370	9,375	9,380	9,404	9,428	9,453	9,478	297	9,360
37	395.5 Power Operated Equipment	9,298	10,952	11,060	11,421	11,489	11,557	11,961	12,029	12,097	12,438	12,766	13,128	13,497	4,199	11,822
38	396.5 Communication Equipment	5,364	5,364	5,364	5,364	5,364	5,364	5,364	5,364	5,364	5,364	5,364	5,364	5,364	0	5,364
39	397.5 Miscellaneous Equipment	2,412	2,412	2,412	2,412	2,412	2,412	2,412	2,412	2,412	2,412	2,412	2,412	2,412	0	2,412
40	398.5 Other Tangible Plant	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	4,540	0	4,540
41	**INTANGIBLE PLANT**	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	0	3,651
42	**COLLECTION PLANT**	250,589	250,589	250,589	250,589	250,589	250,589	250,589	250,589	250,589	250,589	250,589	250,589	250,589	0	250,589
43	**SYSTEM PUMPING PLANT**	101,349	101,349	101,349	101,349	101,349	101,349	101,349	101,349	101,349	110,199	110,199	110,199	110,199	8,850	104,072
44	**TREATMENT AND DISPOSAL PLANT**	193,197	193,197	193,197	193,197	193,197	193,197	193,197	193,197	193,197	193,197	193,197	193,197	193,197	0	193,197
45	**GENERAL PLANT**	163,806	170,042	170,523	171,806	172,064	172,320	173,715	173,971	174,227	175,513	176,754	178,106	179,391	15,583	173,250
46	**TOTAL PLANT IN SERVICE**	712,593	718,827	719,308	720,594	720,850	721,106	722,501	722,757	723,013	733,148	734,390	735,741	737,027	24,433	724,756
47	**LAND & LAND RIGHTS**	73,766	73,766	73,766	73,766	73,766	73,766	73,766	73,766	73,766	73,766	73,766	73,766	73,766	0	73,766
48	**TOTAL PIS LESS LAND**	638,827	645,061	645,542	646,827	647,084	647,340	648,734	648,991	649,247	659,382	660,624	661,975	663,260	24,433	650,992

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	8,850	0	0	0	8,850	2,723
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	100	8	21	4	4	(107)	4	4	21	20	22	21	122	82
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	3,713	286	766	153	153	909	153	153	766	739	805	766	9,359	5,665
33	391.5 Transportation Equipment	499	38	103	20	20	122	20	20	103	99	106	103	1,256	761
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	150	12	31	6	6	37	6	6	31	30	33	31	379	229
36	394.5 Laboratory Equipment	118	9	24	5	5	29	5	5	24	23	26	24	297	180
37	395.5 Power Operated Equipment	1,854	128	341	68	68	405	68	68	341	329	359	341	4,169	2,524
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	8,850	0	0	0	8,850	2,723
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	6,234	481	1,285	256	256	1,395	256	256	1,285	1,241	1,351	1,285	15,583	9,441
46	**TOTAL NET ADDITIONS**	6,234	481	1,285	256	256	1,395	256	256	10,135	1,241	1,351	1,285	24,433	12,164
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	6,234	481	1,285	256	256	1,395	256	256	10,135	1,241	1,351	1,285	24,433	12,164

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	17,850	0	0	0	17,850	5,492
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	100	8	21	4	4	25	4	4	21	20	22	21	253	153
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	3,713	288	766	153	153	909	153	153	766	739	805	766	9,359	5,665
33	391.5 Transportation Equipment	499	38	103	20	20	122	20	20	103	99	108	103	1,258	761
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	150	12	31	6	6	37	6	6	31	30	33	31	379	229
36	394.5 Laboratory Equipment	118	9	24	5	5	29	5	5	24	23	26	24	297	180
37	395.5 Power Operated Equipment	1,654	128	341	68	68	405	68	68	341	329	359	341	4,169	2,524
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	17,850	0	0	0	17,850	5,492
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	6,234	481	1,285	256	256	1,526	256	256	1,285	1,241	1,351	1,285	15,715	9,512
46	TOTAL GROSS ADDITIONS	6,234	481	1,285	256	256	1,526	256	256	19,135	1,241	1,351	1,285	33,565	15,004
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	6,234	481	1,285	256	256	1,526	256	256	19,135	1,241	1,351	1,285	33,565	15,004

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	9,000	0	0	0	9,000	2,769
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	131	0	0	0	0	0	0	131	71
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	9,000	0	0	0	9,000	2,769
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	131	0	0	0	0	0	0	131	71
46	**TOTAL RETIREMENTS**	0	0	0	0	0	131	0	0	9,000	0	0	0	9,131	2,840
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	131	0	0	9,000	0	0	0	9,131	2,840

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

(1)		(2)	(3)	(4)
		Average Adjusted Utility	1996 NON-USED & USEFUL	
Line No.	Account No. and Name	Balance A-6(S) 1 of 7	Percentage F-Schedules	Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	552	0.00%	0
3	352.1 Franchises	2,901	0.00%	0
4	389.1 Other Plant & Misc. Equipment	198	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	3,164	0.00%	0
7	354.2 Structures & Improvements	5,128	13.60%	698
8	360.2 Collection Sewers - Force	6,638	13.60%	903
9	361.2 Collection Sewers - Gravity	233,041	13.60%	31,703
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	2,393	0.00%	0
12	364.2 Flow Measuring Devices	54	0.00%	0
13	365.2 Flow Measuring Installation	11	0.00%	0
14	389.2 Other Plant & Misc. Equipment	159	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1,744	13.60%	237
18	370.3 Receiving Wells	73,472	13.60%	9,995
19	371.3 Pumping Equipment	28,532	13.60%	3,881
20	389.3 Other Plant & Misc. Equipment	324	13.60%	44
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	67,663	0.00%	0
23	354.4 Structures & Improvements	35,477	0.00%	0
24	380.4 Treatment & Disposal	69,699	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	20,075	0.00%	0
27	389.4 Other Plant & Misc. Equipment	283	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	2,939	0.00%	0
30	354.5 Structures & Improvements	29,967	0.00%	0
31	390.5 Office Furniture & Equipment	18,519	0.00%	0
32	390.51 Computer Equipment	49,297	0.00%	0
33	391.5 Transportation Equipment	28,440	0.00%	0
34	392.5 Stores Equipment	267	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	10,322	0.00%	0
36	394.5 Laboratory Equipment	9,360	0.00%	0
37	395.5 Power Operated Equipment	11,822	0.00%	0
38	398.5 Communication Equipment	5,364	0.00%	0
39	397.5 Miscellaneous Equipment	2,412	0.00%	0
40	398.5 Other Tangible Plant	4,540	0.00%	0
41	INTANGIBLE PLANT	3,651	0.00%	0
42	COLLECTION PLANT	250,589	13.29%	33,304
43	SYSTEM PUMPING PLANT	104,072	13.60%	14,157
44	TREATMENT AND DISPOSAL PLANT	193,197	0.00%	0
45	GENERAL PLANT	173,250	0.00%	0
46	TOTAL PLANT IN SERVICE	724,758	6.55%	47,461
47	LAND & LAND RIGHTS	73,766	0.00%	0
48	TOTAL PIS LESS LAND	650,992	7.29%	47,461

6/14/95 5:52 PM A06S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: **A-7 (S)**
Page 1 of 1
Preparer: **Kimball**
Recap schedules: **A-2(S)**

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	47,461	0	47,461	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(17,261)	0	(17,261)	A-10 (S)
4	CIAC	(45,726)	0	(45,726)	A-12 (S)
5	Accumulated Amort. of CIAC	21,861	0	21,861	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	6,335	0	6,335	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and *adjustments* by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
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**		199,976
10	Utility Adjustment to ordered balance (1)		(2,573)
11	1992 Additions		16,157
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		16,157
15	**12/31/92 Balance**		213,560
16			
17			
18	1993 Additions		22,048
19	1993 Retirements		2,400
20	1993 Adjustments	General Plant Allocation True-up	(43,927)
21	1993 Net Additions		(24,279)
22	**12/31/93 Balance**		189,282
23			
24			
25	1994 Additions		28,769
26	1994 Retirements		6,196
27	1994 Adjustments		0
28	1994 Net Additions		22,573
29	**12/31/94 Balance**		211,855
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(553)
32	1995 Additions		32,308
33	1995 Retirements		7,008
34	1995 Adjustments		0
35	1995 Net Additions		25,300
36	**12/31/95 Balance**		236,602
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(3,319)
39	1996 Additions		33,875
40	1996 Retirements		9,131
41	1996 Adjustments		0
42	1996 Net Additions		24,744
43	**12/31/96 Balance**		258,027

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		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	351.1 Organization	56	14	70	0	70	63	0	63
3	352.1 Franchises	527	73	600	0	600	564	0	564
4	389.1 Other Plant & Misc. Equipment	51	11	62	0	62	56	0	56
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	4,946	161	5,107	0	5,107	5,027	0	5,027
8	360.2 Collection Sewers - Force	1,372	221	1,593	0	1,593	1,483	0	1,483
9	361.2 Collection Sewers - Gravity	93,071	5,174	98,245	0	98,245	95,658	0	95,658
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	402	63	465	0	465	434	0	434
12	364.2 Flow Measuring Devices	32	11	43	0	43	37	0	37
13	365.2 Flow Measuring Installation	1	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	42	9	51	0	51	46	0	46
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	278	55	333	0	333	305	0	305
18	370.3 Receiving Wells	23,824	2,447	26,271	0	26,271	25,047	0	25,047
19	371.3 Pumping Equipment	1,250	(7,414)	(6,164)	0	(6,164)	(726)	0	(726)
20	389.3 Other Plant & Misc. Equipment	84	18	102	0	102	93	0	93
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,848	1,110	5,958	0	5,958	5,403	0	5,403
24	360.4 Treatment & Disposal	20,530	3,875	24,405	0	24,405	22,467	0	22,467
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	3,865	668	4,533	0	4,533	4,199	0	4,199
27	389.4 Other Plant & Misc. Equipment	74	16	90	0	90	82	0	82
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6,755	618	7,373	0	7,373	7,059	0	7,059
31	390.5 Office Furniture & Equipment	8,536	1,235	9,771	0	9,771	9,153	0	9,153
32	390.51 Computer Equipment	20,037	8,218	28,255	0	28,255	24,146	0	24,146
33	391.5 Transportation Equipment	20,446	4,741	25,187	0	25,187	22,816	0	22,816
34	392.5 Stores Equipment	90	15	105	0	105	98	0	98
35	393.5 Tools, Shop & Garage Equipment	5,223	645	5,868	0	5,868	5,545	0	5,545
36	394.5 Laboratory Equipment	1,358	624	1,982	0	1,982	1,670	0	1,670
37	395.5 Power Operated Equipment	9,488	985	10,473	0	10,473	9,981	0	9,981
38	396.5 Communication Equipment	2,508	536	3,044	0	3,044	2,776	0	2,776
39	397.5 Miscellaneous Equipment	606	161	767	0	767	687	0	687
40	398.5 Other Tangible Plant	2,983	454	3,437	0	3,437	3,210	0	3,210
41	**INTANGIBLE PLANT**	634	98	732	0	732	683	0	683
42	**COLLECTION PLANT**	99,866	5,639	105,505	0	105,505	102,686	0	102,686
43	**SYSTEM PUMPING PLANT**	25,436	(4,894)	20,542	0	20,542	24,719	0	24,719
44	**TREATMENT AND DISPOSAL PLANT**	29,317	5,669	34,986	0	34,986	32,151	0	32,151
45	**GENERAL PLANT**	78,030	18,232	96,262	0	96,262	87,141	0	87,141
46	**TOTAL SEWER ACCUM. DEPR.**	233,283	24,744	258,027	0	258,027	247,380	0	247,380

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	56	57	58	59	60	61	64	65	66	67	68	69	70	14	63
3	352.1 Franchises	527	533	539	545	551	557	564	570	576	582	588	594	600	73	564
4	389.1 Other Plant & Misc. Equipment	51	52	53	54	55	56	56	57	58	59	60	61	62	11	56
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	4,946	4,959	4,972	4,985	4,998	5,011	5,029	5,042	5,055	5,068	5,081	5,094	5,107	161	5,027
8	360.2 Collection Sewers - Force	1,372	1,390	1,408	1,426	1,444	1,462	1,485	1,503	1,521	1,539	1,557	1,575	1,593	221	1,483
9	361.2 Collection Sewers - Gravity	93,071	93,502	93,933	94,364	94,795	95,226	95,659	96,090	96,521	96,952	97,383	97,814	98,245	5,174	95,658
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	402	407	412	417	422	427	435	440	445	450	455	460	465	63	434
12	364.2 Flow Measuring Devices	32	33	34	35	36	37	37	38	39	40	41	42	43	11	37
13	365.2 Flow Measuring Installation	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	42	43	44	45	46	47	45	46	47	48	49	50	51	9	46
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	278	283	288	293	298	303	303	308	313	318	323	328	333	55	305
18	370.3 Receiving Wells	23,824	24,028	24,232	24,436	24,640	24,844	25,047	25,251	25,455	25,659	25,863	26,067	26,271	2,447	25,047
19	371.3 Pumping Equipment	1,250	1,382	1,514	1,646	1,778	1,910	2,044	2,176	2,308	(6,560)	(6,428)	(6,296)	(6,164)	(7,414)	(726)
20	389.3 Other Plant & Misc. Equipment	84	86	88	90	92	94	90	92	94	96	98	100	102	18	93
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,848	4,941	5,034	5,127	5,220	5,313	5,400	5,493	5,586	5,679	5,772	5,865	5,958	1,110	5,403
24	380.4 Treatment & Disposal	20,530	20,853	21,176	21,499	21,822	22,145	22,467	22,790	23,113	23,436	23,759	24,082	24,405	3,875	22,467
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	3,885	3,921	3,977	4,033	4,089	4,145	4,197	4,253	4,309	4,365	4,421	4,477	4,533	668	4,199
27	389.4 Other Plant & Misc. Equipment	74	75	76	77	78	79	84	85	86	87	88	89	90	16	82
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6,755	6,817	6,879	6,941	7,003	7,065	7,001	7,063	7,125	7,187	7,249	7,311	7,373	618	7,059
31	390.5 Office Furniture & Equipment	8,536	8,639	8,742	8,845	8,948	9,051	9,153	9,256	9,359	9,462	9,565	9,668	9,771	1,235	9,153
32	390.51 Computer Equipment	20,037	20,722	21,407	22,092	22,777	23,462	24,145	24,830	25,515	26,200	26,885	27,570	28,255	8,218	24,146
33	391.5 Transportation Equipment	20,448	20,841	21,236	21,631	22,026	22,421	22,817	23,212	23,607	24,002	24,397	24,792	25,187	4,741	22,816
34	392.5 Stores Equipment	90	91	92	93	94	95	99	100	101	102	103	104	105	15	98
35	393.5 Tools, Shop & Garage Equipment	5,223	5,277	5,331	5,385	5,439	5,493	5,544	5,598	5,652	5,706	5,760	5,814	5,868	645	5,545
36	394.5 Laboratory Equipment	1,358	1,410	1,462	1,514	1,566	1,618	1,670	1,722	1,774	1,826	1,878	1,930	1,982	624	1,670
37	395.5 Power Operated Equipment	9,488	9,570	9,652	9,734	9,816	9,898	9,981	10,063	10,145	10,227	10,309	10,391	10,473	985	9,981
38	396.5 Communication Equipment	2,508	2,553	2,598	2,643	2,688	2,733	2,774	2,819	2,864	2,909	2,954	2,999	3,044	536	2,778
39	397.5 Miscellaneous Equipment	606	619	632	645	658	671	689	702	715	728	741	754	767	161	687
40	398.5 Other Tangible Plant	2,983	3,021	3,059	3,097	3,135	3,173	3,209	3,247	3,285	3,323	3,361	3,399	3,437	454	3,219
41	**INTANGIBLE PLANT**	634	642	650	658	666	674	684	692	700	708	716	724	732	98	683
42	**COLLECTION PLANT**	99,866	100,335	100,804	101,273	101,742	102,211	102,691	103,160	103,629	104,098	104,567	105,036	105,505	5,639	102,686
43	**SYSTEM PUMPING PLANT**	25,436	25,779	26,122	26,465	26,808	27,151	27,484	27,827	28,170	19,513	19,856	20,199	20,542	(4,894)	24,719
44	**TREATMENT AND DISPOSAL PLANT**	29,317	29,790	30,263	30,736	31,209	31,682	32,148	32,621	33,094	33,567	34,040	34,513	34,986	5,669	32,151
45	**GENERAL PLANT**	78,030	79,580	81,090	82,620	84,150	85,680	87,082	88,612	90,142	91,672	93,202	94,732	96,262	18,232	87,141
46	**TOTAL SEWER ACCUM. DEPR.**	233,283	236,106	238,929	241,752	244,575	247,398	250,089	252,912	255,735	249,558	252,381	255,204	258,027	24,744	247,380

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	1	1	1	1	1	3	1	1	1	1	1	1	14	7
3	352.1 Franchises	6	6	6	6	6	7	6	6	6	6	6	6	73	37
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	13	13	13	13	13	18	13	13	13	13	13	13	161	81
8	360.2 Collection Sewers - Force	18	18	18	18	18	23	18	18	18	18	18	18	221	111
9	361.2 Collection Sewers - Gravity	431	431	431	431	431	433	431	431	431	431	431	431	5,174	2,587
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5	5	5	5	5	8	5	5	5	5	5	5	63	32
12	364.2 Flow Measuring Devices	1	1	1	1	1	0	1	1	1	1	1	1	11	5
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5	5	5	5	5	0	5	5	5	5	5	5	55	27
18	370.3 Receiving Wells	204	204	204	204	204	203	204	204	204	204	204	204	2,447	1,223
19	371.3 Pumping Equipment	132	132	132	132	132	134	132	132	(8,868)	132	132	132	(7,414)	(1,976)
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	93	93	93	93	93	87	93	93	93	93	93	93	1,110	555
24	380.4 Treatment & Disposal	323	323	323	323	323	322	323	323	323	323	323	323	3,875	1,937
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	56	56	56	56	56	52	56	56	56	56	56	56	668	334
27	389.4 Other Plant & Misc. Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	62	62	62	62	62	(64)	62	62	62	62	62	62	618	304
31	390.5 Office Furniture & Equipment	103	103	103	103	103	102	103	103	103	103	103	103	1,235	617
32	390.51 Computer Equipment	685	685	685	685	685	683	685	685	685	685	685	685	8,218	4,109
33	391.5 Transportation Equipment	395	395	395	395	395	396	395	395	395	395	395	395	4,741	2,371
34	392.5 Stores Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
35	393.5 Tools, Shop & Garage Equipment	54	54	54	54	54	51	54	54	54	54	54	54	645	322
36	394.5 Laboratory Equipment	52	52	52	52	52	52	52	52	52	52	52	52	624	312
37	395.5 Power Operated Equipment	82	82	82	82	82	83	82	82	82	82	82	82	985	493
38	396.5 Communication Equipment	45	45	45	45	45	41	45	45	45	45	45	45	536	268
39	397.5 Miscellaneous Equipment	13	13	13	13	13	18	13	13	13	13	13	13	161	81
40	398.5 Other Tangible Plant	38	38	38	38	38	36	38	38	38	38	38	38	454	227
41	**INTANGIBLE PLANT**	8	8	8	8	8	10	8	8	8	8	8	8	98	49
42	**COLLECTION PLANT**	469	469	469	469	469	480	469	469	469	469	469	469	5,639	2,820
43	**SYSTEM PUMPING PLANT**	343	343	343	343	343	333	343	343	(8,657)	343	343	343	(4,894)	(717)
44	**TREATMENT AND DISPOSAL PLANT**	473	473	473	473	473	466	473	473	473	473	473	473	5,669	2,834
45	**GENERAL PLANT**	1,530	1,530	1,530	1,530	1,530	1,402	1,530	1,530	1,530	1,530	1,530	1,530	18,232	9,112
46	**TOTAL NET ADDITIONS**	2,823	2,823	2,823	2,823	2,823	2,691	2,823	2,823	(6,177)	2,823	2,823	2,823	24,744	14,098

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	1	1	1	1	1	3	1	1	1	1	1	1	14	7
3	352.1 Franchises	6	6	6	6	6	7	6	6	6	6	6	6	73	37
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	13	13	13	13	13	18	13	13	13	13	13	13	161	81
8	360.2 Collection Sewers - Force	18	18	18	18	18	23	18	18	18	18	18	18	221	111
9	361.2 Collection Sewers - Gravity	431	431	431	431	431	433	431	431	431	431	431	431	5,174	2,587
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5	5	5	5	5	8	5	5	5	5	5	5	83	32
12	364.2 Flow Measuring Devices	1	1	1	1	1	0	1	1	1	1	1	1	11	5
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5	5	5	5	5	0	5	5	5	5	5	5	55	27
18	370.3 Receiving Wells	204	204	204	204	204	203	204	204	204	204	204	204	2,447	1,223
19	371.3 Pumping Equipment	132	132	132	132	132	134	132	132	132	132	132	132	1,586	793
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	93	93	93	93	93	87	93	93	93	93	93	93	1,110	555
24	380.4 Treatment & Disposal	323	323	323	323	323	322	323	323	323	323	323	323	3,875	1,937
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	56	56	56	56	56	52	56	56	56	56	56	56	668	334
27	389.4 Other Plant & Misc. Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	62	62	62	62	62	67	62	62	62	62	62	62	749	375
31	390.5 Office Furniture & Equipment	103	103	103	103	103	102	103	103	103	103	103	103	1,235	617
32	390.51 Computer Equipment	685	685	685	685	685	683	685	685	685	685	685	685	8,218	4,109
33	391.5 Transportation Equipment	395	395	395	395	395	396	395	395	395	395	395	395	4,741	2,371
34	392.5 Stores Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
35	393.5 Tools, Shop & Garage Equipment	54	54	54	54	54	51	54	54	54	54	54	54	645	322
36	394.5 Laboratory Equipment	52	52	52	52	52	52	52	52	52	52	52	52	624	312
37	395.5 Power Operated Equipment	82	82	82	82	82	83	82	82	82	82	82	82	985	493
38	396.5 Communication Equipment	45	45	45	45	45	41	45	45	45	45	45	45	536	268
39	397.5 Miscellaneous Equipment	13	13	13	13	13	18	13	13	13	13	13	13	161	81
40	398.5 Other Tangible Plant	38	38	38	38	38	36	38	38	38	38	38	38	454	227
41	**INTANGIBLE PLANT**	8	8	8	8	8	10	8	8	8	8	8	8	98	49
42	**COLLECTION PLANT**	469	469	469	469	469	480	469	469	469	469	469	469	5,639	2,826
43	**SYSTEM PUMPING PLANT**	343	343	343	343	343	339	343	343	343	343	343	343	4,106	2,052
44	**TREATMENT AND DISPOSAL PLANT**	473	473	473	473	473	466	473	473	473	473	473	473	5,669	2,834
45	**GENERAL PLANT**	1,530	1,530	1,530	1,530	1,530	1,533	1,530	1,530	1,530	1,530	1,530	1,530	18,360	9,183
46	**TOTAL GROSS ADDITIONS**	2,823	2,823	2,823	2,823	2,823	2,828	2,823	2,823	2,823	2,823	2,823	2,823	33,875	16,938

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	9,000	0	0	0	9,000	2,769
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	131	0	0	0	0	0	0	131	71
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	9,000	0	0	0	9,000	2,769
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	131	0	0	0	0	0	0	131	71
46	TOTAL RETIREMENTS	0	0	0	0	0	131	0	0	9,000	0	0	0	9,131	2,840

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	63	0.00%	0
3	352.1 Franchises	564	0.00%	0
4	389.1 Other Plant & Misc. Equipment	56	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	5,027	13.60%	684
8	360.2 Collection Sewers - Force	1,483	13.60%	202
9	361.2 Collection Sewers - Gravity	95,658	13.60%	13,013
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	434	0.00%	0
12	364.2 Flow Measuring Devices	37	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	46	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	305	13.60%	41
18	370.3 Receiving Wells	25,047	13.60%	3,407
19	371.3 Pumping Equipment	(726)	13.60%	(99)
20	389.3 Other Plant & Misc. Equipment	93	13.60%	13
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	5,403	0.00%	0
24	380.4 Treatment & Disposal	22,467	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	4,199	0.00%	0
27	389.4 Other Plant & Misc. Equipment	82	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	7,059	0.00%	0
31	390.5 Office Furniture & Equipment	9,153	0.00%	0
32	390.51 Computer Equipment	24,146	0.00%	0
33	391.5 Transportation Equipment	22,816	0.00%	0
34	392.5 Stores Equipment	98	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	5,545	0.00%	0
36	394.5 Laboratory Equipment	1,670	0.00%	0
37	395.5 Power Operated Equipment	9,981	0.00%	0
38	396.5 Communication Equipment	2,776	0.00%	0
39	397.5 Miscellaneous Equipment	687	0.00%	0
40	398.5 Other Tangible Plant	3,210	0.00%	0
41	**INTANGIBLE PLANT**	683	0.00%	0
42	**COLLECTION PLANT**	102,686	13.54%	13,899
43	**SYSTEM PUMPING PLANT**	24,719	13.60%	3,362
44	**TREATMENT AND DISPOSAL PLANT**	32,151	0.00%	0
45	**GENERAL PLANT**	87,141	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	247,380	6.98%	17,261

6/14/95 6:58 PM A10S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Sewer CIAC Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	12/31/85 Balance		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	12/31/86 Balance		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	12/31/87 Balance		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	12/31/88 Balance		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	12/31/89 Balance		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	12/31/90 Balance		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	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	341,299
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	341,299
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	341,299
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	341,299
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	341,299
37		
38		
39	1996 Additions	700
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	700
43	12/31/96 Balance	341,999

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 6:59 PM A11S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	222,933	0	222,933	0	222,933	222,933	0	222,933	13.29%	29,628
4	Cont. Prpty Other than Lines	118,366	0	118,366	0	118,366	118,366	0	118,366	13.60%	16,098
5	Service Installation Fees	0	700	700	0	700	350	0	350	0.00%	0
6	**TOTAL SEWER CIAC**	341,299	700	341,999	0	341,999	341,649	0	341,649	13.38%	45,726
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	222,933	222,933	222,933	222,933	222,933	222,933	222,933	222,933	222,933	222,933	222,933	222,933	222,933	0	222,933
4	Cont. Prpty Other than Lines	118,366	118,366	118,366	118,366	118,366	118,366	118,366	118,366	118,366	118,366	118,366	118,366	118,366	0	118,366
5	Service Installation Fees	0	0	0	0	0	0	350	700	700	700	700	700	700	700	350
6	TOTAL SEWER CIAC	341,299	341,299	341,299	341,299	341,299	341,299	341,649	341,999	341,999	341,999	341,999	341,999	341,999	700	341,649

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SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	350	350	0	0	0	0	0	700	350
6	TOTAL	0	0	0	0	0	350	350	0	0	0	0	0	700	350

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	350	350	0	0	0	0	0	700	350
6	TOTAL	0	0	0	0	0	350	350	0	0	0	0	0	700	350

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SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
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**	119,057
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	8,532
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	8,532
15	**12/31/92 Balance**	127,589
16		
17		
18	1993 Additions	8,893
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	8,893
22	**12/31/93 Balance**	136,482
23		
24		
25	1994 Additions	9,805
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	9,805
29	**12/31/94 Balance**	146,287
30		
31		
32	1995 Additions	9,919
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	9,919
36	**12/31/95 Balance**	156,206
37		
38		
39	1996 Additions	10,007
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	10,007
43	**12/31/96 Balance**	166,213

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 7:10 PM A13S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

Line No.	(1) Classification	(2) 1996 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	101,372	6,175	107,547	0	107,547	104,459	0	104,459	13.54%	14,144
4	Cont. Prpty Other than Lines	54,834	3,823	58,657	0	58,657	56,745	0	56,745	13.60%	7,717
5	Service Installation Fees	0	9	9	0	9	4	0	4	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	156,206	10,007	166,213	0	166,213	161,208	0	161,208	13.56%	21,861

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/95	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	101,372	101,887	102,402	102,917	103,432	103,947	104,457	104,972	105,487	106,002	106,517	107,032	107,547	6,175	104,459
4	Cont. Prpty Other than Lines	54,834	55,153	55,472	55,791	56,110	56,429	56,743	57,062	57,381	57,700	58,019	58,338	58,657	3,823	56,745
5	Service Installation Fees	0	1	2	3	4	5	3	4	5	6	7	8	9	9	4
6	TOTAL	156,206	157,041	157,876	158,711	159,546	160,381	161,203	162,038	162,873	163,708	164,543	165,378	166,213	10,007	161,208

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 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	Contributed Lines	515	515	515	515	515	510	515	515	515	515	515	515	6,175	3,087
4	Cont. Prpty Other than Lines	319	319	319	319	319	314	319	319	319	319	319	319	3,823	1,911
5	Service Installation Fees	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
6	TOTAL	835	835	835	835	835	822	835	835	835	835	835	835	10,007	5,002

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 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	Contributed Lines	515	515	515	515	515	510	515	515	515	515	515	515	6,175	3,087
4	Cont. Prpty Other than Lines	319	319	319	319	319	314	319	319	319	319	319	319	3,823	1,911
5	Service Installation Fees	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
6	TOTAL	835	835	835	835	835	822	835	835	835	835	835	835	10,007	5,002

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

817

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -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

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) 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	Interocession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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	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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,836,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,546	418,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,895	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	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	16,303,286	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,048	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	985,107	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	1,862,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,555	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	58,579	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	10,175,894	9,832,817	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	6,130,930	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	335,186,496	362,882,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,899	377,280,346	382,358,286	333,572,216
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	10,233,318	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	366,524,225	366,904,466	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,745	389,500,988	391,168,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,689)	(93,250,261)	(94,078,901)	(94,985,813)	(95,969,496)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,308,183)	(98,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,098
27	Utility Deposits	88,861	88,861	88,861	88,861	88,861	88,861	88,861	88,861	88,861	88,861	88,861	88,861	88,861	88,861
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	2,770,808	8,817,512	7,341,633	4,330,468	8,096,028	7,856,940	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	7,825,131	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															

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	4,518,283	4,551,866	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	381,845	343,901	352,864	398,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
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	479,296	519,725
38	Prepaid Expenses	(1,369)	58,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
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	82,553	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	9,956,516	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	1,785,888
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,108	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,882
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	15,784,280	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	31,362,263	31,167,226	30,992,393	30,987,979	30,764,606	30,581,233	30,377,860	30,174,487	33,057,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,987	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

824

Note: May not cross-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	11,005,456	11,282,458	12,288,458	13,160,458	9,989,361
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	82,821,766
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	199,477,508
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,838,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,984	2,055,761	2,057,568	2,059,365	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	1,884,015	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	3,800,887	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	1,267,884	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,998
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,826	74,923	78,018	81,115	84,212	87,309	69,246
23	Notes Payable	16,809	16,025	17,235	16,436	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,980
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,382	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	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	(318,296)	(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	114,038,958	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(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	110,839,591	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	326,661,758	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,880	341,347,177	343,469,922	333,207,923

Note: May not [illegible]t due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0		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 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 - %	6.55%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	6.98%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	***DEFERRED DEBITS***			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/96 Balance	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	**Average Rate Base Balance 12/31/96**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	301,620	0	301,620	103,668	405,288	34.37%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	301,620	0	301,620	103,668	405,288		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	265,572	9,587	275,158	0	275,158		B-6(S)
7	Depreciation net of CIAC Amort	23,902	0	23,902	0	23,902		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	23,017	241	23,258	4,665 (A)	27,923		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(11,881)	(9,027)	(20,908)	38,190 (B)	17,282		B-17(S),B-2(S)3/3
11	Total Operating Expenses	300,610	801	301,411	42,855	344,266		
12	**NET OPERATING INCOME**	1,010	(801)	209	60,813	61,022		
13	**RATE BASE**	320,493	0	320,493		320,493		A-2(S)
14	**RATE OF RETURN**	0.32%		0.07%		19.04%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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 Sewer Sales	301,620	0	301,620	56,010	357,630	18.57%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	301,620	0	301,620	56,010	357,630		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	265,572	9,587	275,158	0	275,158		B-6(S)
7 Depreciation net of CIAC Amort	23,902	0	23,902	0	23,902		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S), A-21(S)
9 Taxes Other than Income	23,017	241	23,258	2,520 (A)	25,778		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(11,881)	(9,027)	(20,908)	20,634 (B)	(274)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	300,610	801	301,411	23,154	324,565		
12 **NET OPERATING INCOME**	1,010	(801)	209	32,856	33,066		
13 **RATE BASE**	320,493	0	320,493		320,493		A-2(S)
14 **RATE OF RETURN**	0.32%		0.07%		10.32%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	34.01%	D-1(S)	
3	Rate of Return (%)	10.32%	19.04%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	320,493	320,493	A-2(S)	
6	Required Income (L3 x L5)	33,065	61,022		
7	Adjusted Income Under Present Rates	209	209	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	32,856	60,813		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	53,490	99,003		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	56,010	103,668		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	53,490	99,003		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	20,634	38,190		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,520	4,665		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	32,856	60,813		B-2(S)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	2,916	
9			
10	2. Conservation Program Expenses	2,036	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	604	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	4,030	
17			
18	6.	0	
19			
20	7.	0	
21			
22		9,587	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	436	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(195)	
43			
44		241	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(9,027)	
47			
48	2.	0	
49			
50		(9,027)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		801	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	301,339	0	301,339
9	522.2 Measured - Commercial	281	0	281
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	301,620	0	301,620
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	301,620	0	301,620
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	301,620	0	301,620

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 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	701 Salaries & Wages - Employees	84,575	5,451	90,027	46,158	2,199	48,357	10,598	1,097	11,695	27,819	2,155	29,974
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	21,135	355	21,491	11,535	0	11,535	2,648	148	2,796	6,952	207	7,159
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	84,175	0	84,175	84,175	0	84,175	0	0	0	0	0	0
6	715 Purchased Power	13,883	63	13,946	13,380	0	13,380	35	0	35	468	63	531
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	7,389	0	7,389	7,389	0	7,389	0	0	0	0	0	0
9	720 Materials & Supplies	13,207	332	13,539	11,369	0	11,369	564	59	622	1,275	274	1,548
10	731 Contractual Services - Eng.	213	0	213	0	0	0	0	0	0	213	0	213
11	732 Contractual Services - Acct.	1,133	0	1,133	0	0	0	0	0	0	1,133	0	1,133
12	733 Contractual Services - Legal	683	0	683	0	0	0	0	0	0	683	0	683
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	7,236	1,365	8,601	5,476	544	6,020	0	0	0	1,761	821	2,582
15	741 Rental of Real Building/Real Property	1,013	159	1,172	0	0	0	0	0	0	1,013	159	1,172
16	742 Rental of Equipment	46	28	74	0	0	0	0	0	0	46	28	74
17	750 Transportation Expense	2,256	74	2,332	1,364	0	1,364	399	50	449	495	24	520
18	756 Insurance - Vehicle	777	0	777	0	0	0	0	0	0	777	0	777
19	757 Insurance - General Liability	1,596	331	1,928	0	0	0	0	0	0	1,596	331	1,928
20	758 Insurance - Workman's Comp	1,446	16	1,462	789	0	789	181	10	191	476	6	482
21	759 Insurance - Other	158	0	158	0	0	0	0	0	0	158	0	158
22	760 Advertising Expense	173	156	329	0	0	0	0	0	0	173	156	329
23	766 Reg. Comm. Exp. - Rate Case Amort.	4,689	0	4,689	0	0	0	0	0	0	4,689	0	4,689
24	767 Reg. Comm. Exp. - Other	377	0	377	0	0	0	0	0	0	377	0	377
25	770 Bad Debt Expense	1,387	150	1,537	0	0	0	1,387	150	1,537	0	0	0
26	775 Miscellaneous Expenses	18,021	1,106	19,127	6,682	0	6,682	3,479	201	3,680	7,860	905	8,765
27	TOTAL SEWER O & M EXPENSES	265,572	9,567	275,158	188,316	2,743	191,060	19,291	1,714	21,005	57,964	5,129	63,094

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	7,111	6,392	7,384	7,050	7,116	6,957	7,207	7,099	6,973	7,182	6,973	7,133	84,575	5,451	90,027
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	1,777	1,597	1,845	1,762	1,778	1,739	1,801	1,774	1,742	1,795	1,742	1,783	21,135	355	21,491
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	7,019	7,014	7,014	7,014	7,014	7,014	7,014	7,014	7,014	7,014	7,014	7,014	84,175	0	84,175
6	715.1-.8 Purchased Power	1,158	1,155	1,158	1,158	1,157	1,157	1,157	1,157	1,157	1,158	1,156	1,157	13,883	63	13,946
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	0	752	393	2,322	658	487	393	752	393	487	658	95	7,389	0	7,389
9	720.1-.8 Materials & Supplies	1,111	1,088	1,115	1,101	1,096	1,096	1,104	1,097	1,097	1,102	1,096	1,100	13,207	332	13,539
10	731.1-.8 Contractual Services - Eng.	18	17	18	18	18	18	18	18	18	18	17	18	213	0	213
11	732.1-.8 Contractual Services - Acct.	93	89	97	97	95	94	95	95	94	96	93	94	1,133	0	1,133
12	733.1-.8 Contractual Services - Legal	56	54	58	58	57	57	57	57	57	58	56	57	683	0	683
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	333	1,072	511	319	1,060	313	323	1,079	489	320	1,081	316	7,236	1,365	8,601
15	741.1-.8 Rental of Real Building/Real Property	83	80	87	87	85	84	85	85	84	86	83	84	1,013	159	1,172
16	742.1-.8 Rental of Equipment	4	4	4	4	4	4	4	4	4	4	4	4	46	28	74
17	750.1-.8 Transportation Expense	190	183	192	189	188	187	190	188	187	189	187	188	2,259	74	2,332
18	756.1-.8 Insurance - Vehicle	64	61	67	66	65	65	65	65	64	66	63	64	777	0	777
19	757.1-.8 Insurance - General Liability	131	126	137	136	134	133	134	134	132	135	131	133	1,596	331	1,928
20	758.1-.8 Insurance - Workman's Comp (2)	122	109	126	121	122	119	123	121	119	123	119	122	1,446	16	1,462
21	759.1-.8 Insurance - Other	13	13	14	14	13	13	13	13	13	13	13	13	158	0	158
22	760.1-.8 Advertising Expense	14	14	15	15	15	14	15	15	14	15	14	14	173	156	329
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	385	370	402	401	395	390	394	394	389	398	383	389	4,689	0	4,689
24	767.1-.8 Reg. Comm. Exp. - Other	31	30	32	32	32	31	32	32	31	32	31	31	377	0	377
25	770.1-.8 Bad Debt Expense	116	106	117	116	117	115	116	117	114	119	114	117	1,387	150	1,537
26	775.1-.8 Miscellaneous Expenses	1,556	1,425	1,581	1,505	1,491	1,477	1,523	1,485	1,483	1,513	1,485	1,499	18,021	1,106	19,127
27	TOTAL SEWER O & M EXPENSES	21,363	21,748	22,366	23,584	22,733	21,564	21,864	22,797	21,668	21,922	22,514	21,427	265,572	9,587	275,158

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (1 - 6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	3,939	3,389	4,104	3,783	3,881	3,783	3,958	3,966	3,792	3,917	3,824	3,930	46,158	2,199	48,357
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	984	847	1,026	945	970	940	991	966	948	979	956	982	11,535	0	11,535
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	7,019	7,014	7,014	7,014	7,014	7,014	7,014	7,014	7,014	7,014	7,014	7,014	84,175	0	84,175
6	715.1-.6 Purchased Power	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	13,380	0	13,380
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	0	752	393	2,322	658	487	393	752	393	487	658	95	7,389	0	7,389
9	720.1-.6 Materials & Supplies	959	944	956	944	943	943	949	942	945	946	947	947	11,369	0	11,369
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	188	933	360	169	932	167	175	931	343	170	937	172	5,476	544	6,020
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	116	113	116	113	113	113	114	113	113	113	114	114	1,364	0	1,364
18	758.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	67	58	70	65	66	64	68	66	65	67	65	67	789	0	789
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	819	539	813	541	536	534	566	531	544	549	555	553	6,682	0	6,682
27	TOTAL SEWER DIRECT O & M EXPENSES	15,008	15,705	15,789	17,011	16,229	15,142	15,353	16,297	15,272	15,358	16,184	14,989	188,316	2,743	191,060

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7 Salaries & Wages - Employees	865	808	897	890	892	880	905	895	872	906	874	894	10,598	1,097	11,695
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7 Employee Pensions & Benefits (1)	221	202	224	222	223	220	226	224	218	226	218	223	2,648	148	2,796
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7 Purchased Power	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
7	716.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7 Materials & Supplies	47	43	48	47	47	47	48	48	46	48	46	48	564	59	622
10	731.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7 Transportation Expense	33	30	34	33	34	33	34	34	33	34	33	34	399	50	449
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7 Insurance - Workmen's Comp (2)	15	14	15	15	15	15	15	15	15	15	15	15	181	10	191
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7 Bad Debt Expense	116	106	117	116	117	115	118	117	114	119	114	117	1,387	150	1,537
26	775.7 Miscellaneous Expenses	291	265	294	292	293	289	297	294	286	297	287	293	3,479	201	3,680
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.	1,611	1,471	1,632	1,619	1,624	1,602	1,647	1,629	1,588	1,649	1,591	1,627	19,291	1,714	21,005

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	701.8 Salaries & Wages - Employees	2,286	2,194	2,383	2,378	2,342	2,313	2,335	2,338	2,308	2,359	2,274	2,309	27,819	2,155	29,974
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits (1)	571	548	596	594	585	578	583	584	577	589	568	577	6,952	207	7,159
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	38	37	40	40	39	39	39	39	39	40	38	39	468	63	531
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	105	101	109	109	107	106	107	107	106	108	104	106	1,275	274	1,548
10	731.8 Contractual Services - Eng.	18	17	18	18	18	18	18	18	18	18	17	18	213	0	213
11	732.8 Contractual Services - Acct.	51	89	97	97	95	94	95	95	94	96	93	94	1,139	0	1,133
12	733.8 Contractual Services - Legal	56	54	58	58	57	57	57	57	57	58	56	57	683	0	683
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	145	139	151	150	148	146	148	148	146	149	144	146	1,761	821	2,582
15	741.8 Rental of Real Building/Real Property	83	80	87	87	85	84	85	85	84	86	83	84	1,013	159	1,172
16	742.8 Rental of Equipment	4	4	4	4	4	4	4	4	4	4	4	4	46	28	74
17	750.8 Transportation Expense	41	39	42	42	42	41	42	42	41	42	41	41	495	24	520
18	756.8 Insurance - Vehicle	64	61	67	66	65	65	65	65	64	66	63	64	777	0	777
19	757.8 Insurance - General Liability	131	126	137	136	134	133	134	134	132	135	131	133	1,598	331	1,928
20	758.8 Insurance - Workman's Comp (2)	39	38	41	41	40	40	40	40	39	40	39	39	476	6	482
21	759.8 Insurance - Other	13	13	14	14	13	13	13	13	13	13	13	13	158	0	158
22	760.8 Advertising Expense	14	14	15	15	15	14	15	15	14	15	14	14	173	156	329
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	385	370	402	401	395	390	394	394	389	398	383	389	4,689	0	4,689
24	767.8 Reg. Comm. Exp. - Other	31	30	32	32	32	31	32	32	31	32	31	31	377	0	377
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	646	620	673	672	662	654	660	660	652	666	643	652	7,860	905	8,765
27	TOTAL SEWER ALLOCATED A & G EXPENSES	4,764	4,572	4,965	4,954	4,880	4,820	4,864	4,870	4,808	4,915	4,739	4,812	57,964	5,129	63,094

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workman's 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	83,650	4,910	(3,985)	84,575	0	937	485	0	0	4,030	5,451	90,027
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	20,773	362	0	21,135	0	234	121	0	0	0	355	21,491
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	82,565	1,610	0	84,175	0	0	0	0	0	0	0	84,175
6	715.1-.8 Purchased Power	13,935	0	(52)	13,883	0	63	0	0	0	0	63	13,946
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	7,248	141	0	7,389	0	0	0	0	0	0	0	7,389
9	720.1-.8 Materials & Supplies	13,141	256	(191)	13,207	0	114	158	60	0	0	332	13,539
10	731.1-.8 Contractual Services - Eng.	231	5	(22)	213	0	0	0	0	0	0	0	213
11	732.1-.8 Contractual Services - Acct.	1,227	24	(118)	1,133	0	0	0	0	0	0	0	1,133
12	733.1-.8 Contractual Services - Legal	739	14	(71)	683	0	0	0	0	0	0	0	683
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	7,277	142	(183)	7,236	0	292	530	544	0	0	1,365	8,601
15	741.1-.8 Rental of Real Building/Real Property	1,097	21	(105)	1,013	0	159	0	0	0	0	159	1,172
16	742.1-.8 Rental of Equipment	50	1	(5)	46	0	24	4	0	0	0	28	74
17	750.1-.8 Transportation Expense	2,306	45	(93)	2,258	0	74	0	0	0	0	74	2,332
18	756.1-.8 Insurance - Vehicle	841	16	(81)	777	0	0	0	0	0	0	0	777
19	757.1-.8 Insurance - General Liability	1,728	34	(166)	1,596	0	331	0	0	0	0	331	1,928
20	758.1-.8 Insurance - Workman's Comp (2)	1,496	(50)	0	1,446	0	16	0	0	0	0	16	1,462
21	759.1-.8 Insurance - Other	172	3	(16)	158	0	0	0	0	0	0	0	158
22	760.1-.8 Advertising Expense	187	4	(18)	173	0	0	156	0	0	0	156	329
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3,103	0	1,586	4,689	0	0	0	0	0	0	0	4,689
24	767.1-.8 Reg. Comm. Exp. - Other	420	0	(43)	377	0	0	0	0	0	0	0	377
25	770.1-.8 Bad Debt Expense	1,502	29	(144)	1,387	0	150	0	0	0	0	150	1,537
26	775.1-.8 Miscellaneous Expenses	18,830	367	(1,176)	18,021	0	522	583	0	0	0	1,106	19,127
27	TOTAL SEWER O & M EXPENSES	262,517	7,936	(4,881)	265,572	0	2,916	2,036	604	0	4,030	9,587	275,158

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,870 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

Line No.	Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6)	(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) Total Adjustments	(13) Total Adjusted O & M
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
1	701.1-.6 Salaries & Wages - Employees	43,599	2,559	0	46,158	0	0	0	0	0	2,199	2,199	48,357
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	10,827	708	0	11,535	0	0	0	0	0	0	0	11,535
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	82,565	1,610	0	84,175	0	0	0	0	0	0	0	84,175
6	715.1-.6 Purchased Power	13,380	0	0	13,380	0	0	0	0	0	0	0	13,380
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	7,248	141	0	7,389	0	0	0	0	0	0	0	7,389
9	720.1-.6 Materials & Supplies	11,151	217	(0)	11,369	0	0	0	0	0	0	0	11,369
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	5,371	105	0	5,476	0	0	0	544	0	0	544	6,020
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	1,338	26	0	1,364	0	0	0	0	0	0	0	1,364
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workmen's Comp (2)	780	9	0	789	0	0	0	0	0	0	0	789
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	6,554	128	0	6,682	0	0	0	0	0	0	0	6,682
27	TOTAL SEWER DIRECT O & M EXPENSES	182,813	5,504	0	188,316	0	0	0	544	0	2,199	2,743	191,060

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.
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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	11,049	649	(1,099)	10,598	0	592	0	0	0	505	1,097	11,695
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	2,744	(95)	0	2,648	0	148	0	0	0	0	148	2,796
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	38	0	(4)	35	0	0	0	0	0	0	0	35
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	610	12	(58)	564	0	59	0	0	0	0	59	622
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	432	8	(41)	399	0	50	0	0	0	0	50	449
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	196	(16)	0	181	0	10	0	0	0	0	10	191
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	1,502	29	(144)	1,387	0	150	0	0	0	0	150	1,537
26	775.7	Miscellaneous Expenses	3,766	73	(361)	3,479	0	201	0	0	0	0	201	3,680
27	TOTAL SEWER O & M EXPENSES		20,339	660	(1,708)	19,291	0	1,209	0	0	0	505	1,714	21,005

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.688% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	29,002	1,702	(2,886)	27,819	0	345	485	0	0	1,326	2,155	29,974
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	7,202	(250)	0	6,952	0	86	121	0	0	0	207	7,159
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	516	0	(49)	468	0	63	0	0	0	0	63	531
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	1,380	27	(132)	1,275	0	56	158	60	0	0	274	1,548
10	731.8	Contractual Services - Eng.	231	5	(22)	213	0	0	0	0	0	0	0	213
11	732.8	Contractual Services - Acct.	1,227	24	(118)	1,133	0	0	0	0	0	0	0	1,133
12	733.8	Contractual Services - Legal	739	14	(71)	683	0	0	0	0	0	0	0	683
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	1,906	37	(183)	1,761	0	292	530	0	0	0	821	2,582
15	741.8	Rental of Real Building/Real Property	1,097	21	(105)	1,013	0	159	0	0	0	0	159	1,172
16	742.8	Rental of Equipment	50	1	(5)	46	0	24	4	0	0	0	28	74
17	750.8	Transportation Expense	536	10	(51)	495	0	24	0	0	0	0	24	520
18	756.8	Insurance - Vehicle	841	16	(81)	777	0	0	0	0	0	0	0	777
19	757.8	Insurance - General Liability	1,728	34	(166)	1,596	0	331	0	0	0	0	331	1,928
20	758.8	Insurance - Workman's Comp (2)	519	(43)	0	476	0	6	0	0	0	0	6	482
21	759.8	Insurance - Other	172	3	(16)	158	0	0	0	0	0	0	0	158
22	760.8	Advertising Expense	187	4	(18)	173	0	0	156	0	0	0	156	329
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	3,103	0	1,586	4,689	0	0	0	0	0	0	0	4,689
24	767.8	Reg. Comm. Exp. - Other	420	0	(43)	377	0	0	0	0	0	0	0	377
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	8,509	166	(815)	7,860	0	321	583	0	0	0	905	8,765
27		TOTAL SEWER O & M EXPENSES	59,366	1,772	(3,174)	57,964	0	1,707	2,036	60	0	1,326	5,129	63,094

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	701.1-.8	Salaries & Wages - Employees	83,650	90,027	6,376	7.62%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	20,773	21,491	718	3.45%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	82,565	84,175	1,610	1.95%
6	715.1-.8	Purchased Power	13,935	13,946	11	0.08%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	7,248	7,389	141	1.95%
9	720.1-.8	Materials & Supplies	13,141	13,539	398	3.03%
10	731.1-.8	Contractual Services - Eng.	231	213	(18)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	1,227	1,133	(94)	(7.63%)
12	733.1-.8	Contractual Services - Legal	739	683	(56)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	7,277	8,601	1,324	18.20%
15	741.1-.8	Rental of Real Building/Real Property	1,097	1,172	75	6.84%
16	742.1-.8	Rental of Equipment	50	74	24	47.33%
17	750.1-.8	Transportation Expense	2,306	2,332	26	1.13%
18	756.1-.8	Insurance - Vehicle	841	777	(64)	(7.63%)
19	757.1-.8	Insurance - General Liability	1,728	1,928	199	11.54%
20	758.1-.8	Insurance - Workman's Comp	1,497	1,462	(34)	(2.29%)
21	759.1-.8	Insurance - Other	172	158	(13)	(7.63%)
22	760.1-.8	Advertising Expense	187	329	142	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,103	4,689	1,586	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	416	377	(40)	(9.54%)
25	770.1-.8	Bad Debt Expense	1,502	1,537	35	2.35%
26	775.1-.8	Miscellaneous Expenses	18,830	19,127	297	1.58%
27	TOTAL SEWER O & M EXPENSES		262,514	275,158	12,644	4.82%
28	TOTAL (LESS ACCTS 766 & 767)		258,995	270,092	11,098	4.28%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	43,599	48,357	4,758	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	10,827	11,535	708	6.54%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	82,565	84,175	1,610	1.95%
6	715.1-.6	Purchased Power	13,380	13,380	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	7,248	7,389	141	1.95%
9	720.1-.6	Materials & Supplies	11,151	11,369	218	1.95%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	5,371	6,020	649	12.08%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	1,338	1,364	26	1.92%
18	756.1-.6	Insurance - Vehicle	-0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	780	789	9	1.19%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	6,554	6,682	128	1.95%
27		TOTAL SEWER O & M EXPENSES	182,813	191,060	8,247	4.51%
28		TOTAL (LESS ACCTS 766 & 767)	182,813	191,060	8,247	4.51%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	701.1-.7	Salaries & Wages - Employees	11,049	11,695	646	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	2,744	2,796	53	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	38	35	(4)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	610	622	12	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	432	449	17	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	198	191	(6)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	1,502	1,537	35	2.35%
26	775.1-.7	Miscellaneous Expenses	3,766	3,680	(87)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		20,339	21,005	666	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		20,339	21,005	666	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1) 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	701.1-.8	Salaries & Wages - Employees	29,002	29,974	972	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	7,202	7,159	(43)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	516	531	15	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	1,380	1,548	168	12.19%
10	731.1-.8	Contractual Services - Eng.	231	213	(18)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	1,227	1,133	(94)	(7.63%)
12	733.1-.8	Contractual Services - Legal	739	683	(56)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	1,906	2,582	676	35.44%
15	741.1-.8	Rental of Real Building/Real Property	1,097	1,172	75	6.84%
16	742.1-.8	Rental of Equipment	50	74	24	47.33%
17	750.1-.8	Transportation Expense	536	520	(17)	(3.08%)
18	756.1-.8	Insurance - Vehicle	841	777	(64)	(7.63%)
19	757.1-.8	Insurance - General Liability	1,728	1,928	199	11.54%
20	758.1-.8	Insurance - Workman's Comp	519	482	(37)	(7.16%)
21	759.1-.8	Insurance - Other	172	158	(13)	(7.63%)
22	760.1-.8	Advertising Expense	187	329	142	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,103	4,689	1,586	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	416	377	(40)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	8,509	8,765	256	3.00%
27	TOTAL SEWER O & M EXPENSES		59,363	63,094	3,731	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		55,843	58,028	2,185	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
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	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
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	$175	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			171,800	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,280	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				28,000	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	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,853	$22	
51	Marco Island	Docket No. 920655-WS	108,820	878	
52	GIGA	Docket No. 920199-WS	677,801	5,571	
53	Lehigh	Docket No. 911188-WS	67,100	552	
54			854,174	7,023	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	8,182	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	3,553	
58			1,427,241	11,735	
59	Total Projected Rate Case Expense		2,281,415	18,758	
60	Annual Amortization		$570,354	$4,689	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	1029	
64	% of Total		100.000000%	0.822200%	

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 Raba	$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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-8 (S)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	552	40	2.50%	14	0	14	0.00%	0	14
3	352.1 Franchises	2,901	40	2.50%	73	0	73	0.00%	0	73
4	389.1 Other Plant & Misc. Equipment	198	18	5.56%	11	0	11	0.00%	0	11
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	3,164	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	5,128	32	3.13%	161	0	161	13.60%	22	139
8	360.2 Collection Sewers - Force	6,638	30	3.33%	221	0	221	13.60%	30	191
9	361.2 Collection Sewers - Gravity	233,041	45	2.22%	5,174	0	5,174	13.60%	704	4,470
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	2,393	38	2.63%	63	0	63	0.00%	0	63
12	364.2 Flow Measuring Devices	54	5	20.00%	11	0	11	0.00%	0	11
13	365.2 Flow Measuring Installation	11	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	159	18	5.56%	9	0	9	0.00%	0	9
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	1,744	32	3.13%	55	0	55	13.60%	7	48
18	370.3 Receiving Wells	73,472	30	3.33%	2,447	0	2,447	13.60%	333	2,114
19	371.3 Pumping Equipment	28,532	18	5.56%	1,586	0	1,586	13.60%	216	1,370
20	389.3 Other Plant & Misc. Equipment	324	18	5.56%	18	0	18	13.60%	2	16
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	67,663	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	35,477	32	3.13%	1,110	0	1,110	0.00%	0	1,110
24	380.4 Treatment & Disposal	69,699	18	5.56%	3,875	0	3,875	0.00%	0	3,875
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	20,075	30	3.33%	668	0	668	0.00%	0	668
27	389.4 Other Plant & Misc. Equipment	283	18	5.56%	16	0	16	0.00%	0	16
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	2,939	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	29,967	40	2.50%	749	0	749	0.00%	0	749
31	390.5 Office Furniture & Equipment	18,519	15	6.67%	1,235	0	1,235	0.00%	0	1,235
32	390.51 Computer Equipment	49,297	6	16.67%	8,218	0	8,218	0.00%	0	8,218
33	391.5 Transportation Equipment	28,440	6	16.67%	4,741	0	4,741	0.00%	0	4,741
34	392.5 Stores Equipment	267	18	5.56%	15	0	15	0.00%	0	15
35	393.5 Tools, Shop & Garage Equipment	10,322	16	6.25%	645	0	645	0.00%	0	645
36	394.5 Laboratory Equipment	9,360	15	6.67%	624	0	624	0.00%	0	624
37	395.5 Power Operated Equipment	11,822	12	8.33%	985	0	985	0.00%	0	985
38	396.5 Communication Equipment	5,364	10	10.00%	536	0	536	0.00%	0	536
39	397.5 Miscellaneous Equipment	2,412	15	6.67%	161	0	161	0.00%	0	161
40	398.5 Other Tangible Plant	4,540	10	10.00%	454	0	454	0.00%	0	454
41	**INTANGIBLE PLANT**	3,651		2.68%	98	0	98	0.00%	0	98
42	**COLLECTION PLANT**	250,589		2.25%	5,639	0	5,639	13.41%	756	4,883
43	**SYSTEM PUMPING PLANT**	104,072		3.95%	4,106	0	4,106	13.59%	558	3,548
44	**TREATMENT AND DISPOSAL PLANT**	193,197		2.93%	5,669	0	5,669	0.00%	0	5,669
45	**GENERAL PLANT**	173,250		10.60%	18,363	0	18,363	0.00%	0	18,363
46	**TOTAL DEPRECIATION EXPENSE**	724,758		4.67%	33,875	0	33,875	3.88%	1,314	32,561
47	**LESS: AMORTIZATION OF CIAC**				(10,007)	0	(10,007)		(1,348)	(8,659)
48	**NET DEPRECIATION EXPENSE - SEWER**				23,868	0	23,868		(34)	23,902

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	4.52%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.77%	0	0	0	0.00%	0	0
3	Contributed Lines	222,933	2.77%	6,175	0	6,175	13.41%	828	5,347
4	Contributed Property Other Than Lines	118,366	3.23%	3,823	0	3,823	13.59%	520	3,303
5	Service Installation Fees	350	2.63%	9	0	9	0.00%	0	9
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	341,649		10,007	0	10,007		1,348	8,659

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	54	11	20.37%
3	365.2 Flow Measuring Installation	11	0	0.00%
4	354.4 Structures & Improvements	35,477	1,110	3.13%
5	380.4 Treatment & Disposal	69,699	3,875	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	20,075	668	3.33%
8	389.4 Other Plant & Misc. Equipment	283	16	5.65%
9	**COMPOSITE RATE**	125,599	5,680	4.52%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	5,128	161	3.14%
12	360.2 Collection Sewers - Force	6,638	221	3.33%
13	361.2 Collection Sewers - Gravity	233,041	5,174	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	159	9	5.66%
16	354.3 Structures & Improvements	1,744	55	3.15%
17	370.3 Receiving Wells	73,472	2,447	3.33%
18	371.3 Pumping Equipment	28,532	1,586	5.56%
19	389.3 Other Plant & Misc. Equipment	324	18	5.56%
20	**COMPOSITE RATE**	349,039	9,671	2.77%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	2,393	63	2.63%
23	**COMPOSITE RATE**	2,393	63	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	125,599	5,680	4.52%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	349,039	9,671	2.77%
27	Service Installation Fees (Line 23)	2,393	63	2.63%
28	**COMPOSITE RATE**	477,030	15,414	3.23%

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bancini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	13,573	0	13,573	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	6,766	436	7,202	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	6,766	436	7,202		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,678	0	2,678		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,678	0	2,678		
10	Non-used & Useful Percent			7.29%	A-6(S)7/7	
11	Non-used & Useful Amount		(195)	(195)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,678	(195)	2,483		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	23,017	241	23,258		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 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	301,620	0	301,620	B-4(S)
3	Less:				
4	O & M Expenses	265,572	9,587	275,158	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	23,902	0	23,902	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	*Taxes Other Than Income*	23,017	13,814	36,831	B-15(S)
8	Pre-Tax Operating Expenses	312,491	23,401	335,892	
9	**PRE-TAX OPERATING INCOME**	(10,871)	(23,401)	(34,272)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(10,871)	(23,401)	(34,272)	
12	*Less:*				
13	Interest Expense:				
14	Rate Base	320,493	0	320,493	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	*Total Interest Expense*	16,954	0	16,954	C-3
17	Net Taxable Income (L11 - L16)	(27,825)	(23,401)	(51,226)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	*Subtotal Income Taxes (L17 x L18)*	(10,734)	(9,027)	(19,761)	
20	Less:				
21	Parent Debt Adjustment	1,004	0	1,004	C-1(S)
22	Investment Tax Credit	143	0	143	C-7(S)
23	**TOTAL INCOME TAXES**	(11,881)	(9,027)	(20,908)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		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 Expense (%)	3.88%	0.00%	3.88%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	67,876	0	67,876	A-6 (S)
2	Utility Land & Land Rights	1,168	0	1,168	A-6 (S)
3	Non-Used and Useful	0	0	0	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(26,063)	0	(26,063)	A-10 (S)
6	CIAC	(2,173)	0	(2,173)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	504	0	504	A-14 (S)
9	Acquisition Adjustments	(13,453)	0	(13,453)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	3,631	0	3,631	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(217)	0	(217)	Vol. II
13	Deferred Taxes	2,290	0	2,290	C-7 (S)
14	Working Capital Allowance	1,259	0	1,259	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	34,821	0	34,821	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		40,602
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**		40,602
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	343
21	1993 Net Additions		343
22	**12/31/93 Balance**		40,945
23			
24			
25	1994 Additions		14,416
26	1994 Retirements		130
27	1994 Adjustments		0
28	1994 Net Additions		14,286
29	**12/31/94 Balance**		55,231
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(35)
32	1995 Additions		13,956
33	1995 Retirements		48
34	1995 Adjustments		0
35	1995 Net Additions		13,908
36	**12/31/95 Balance**		69,104
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(327)
39	1996 Additions		443
40	1996 Retirements		4
41	1996 Adjustments		0
42	1996 Net Additions		439
43	**12/31/96 Balance**		69,217

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	7	0	0	0	7	0	7	7	0	7
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	(5)	0	0	0	(5)	0	(5)	(5)	0	(5)
7	354.2 Structures & Improvements	1,212	0	0	0	1,212	0	1,212	1,212	0	1,212
8	360.2 Collection Sewers - Force	11,350	0	0	0	11,350	0	11,350	11,350	0	11,350
9	361.2 Collection Sewers - Gravity	2,834	0	0	0	2,834	0	2,834	2,834	0	2,834
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	128	0	0	0	128	0	128	128	0	128
12	364.2 Flow Measuring Devices	4,169	0	0	0	4,169	0	4,169	4,169	0	4,169
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	5	0	0	0	5	0	5	5	0	5
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	294	0	0	0	294	0	294	294	0	294
18	370.3 Receiving Wells	44	0	0	0	44	0	44	44	0	44
19	371.3 Pumping Equipment	8,380	0	0	0	8,380	0	8,380	8,380	0	8,380
20	389.3 Other Plant & Misc. Equipment	11	0	0	0	11	0	11	11	0	11
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	1,090	0	0	0	1,090	0	1,090	1,090	0	1,090
23	354.4 Structures & Improvements	17,541	0	0	0	17,541	0	17,541	17,541	0	17,541
24	380.4 Treatment & Disposal	16,977	0	0	0	16,977	0	16,977	16,977	0	16,977
25	381.4 Plant Sewers	1	0	0	0	1	0	1	1	0	1
26	382.4 Outfall Sewer Lines	104	0	0	0	104	0	104	104	0	104
27	389.4 Other Plant & Misc. Equipment	18	0	0	0	18	0	18	18	0	18
28	GENERAL PLANT										
29	353.5 Land & Land Rights	83	0	0	0	83	0	83	83	0	83
30	354.5 Structures & Improvements	842	7	(4)	3	846	0	846	845	0	845
31	390.5 Office Furniture & Equipment	522	0	0	0	522	0	522	522	0	522
32	390.51 Computer Equipment	1,230	264	0	264	1,493	0	1,493	1,389	0	1,389
33	391.5 Transportation Equipment	780	35	0	35	816	0	816	802	0	802
34	392.5 Stores Equipment	8	0	0	0	8	0	8	8	0	8
35	393.5 Tools, Shop & Garage Equipment	284	11	0	11	295	0	295	291	0	291
36	394.5 Laboratory Equipment	259	8	0	8	267	0	267	264	0	264
37	395.5 Power Operated Equipment	262	117	0	117	380	0	380	333	0	333
38	396.5 Communication Equipment	151	0	0	0	151	0	151	151	0	151
39	397.5 Miscellaneous Equipment	66	0	0	0	66	0	66	66	0	66
40	398.5 Other Tangible Plant	126	0	0	0	126	0	126	126	0	126
41	INTANGIBLE PLANT	7	0	0	0	7	0	7	7	0	7
42	COLLECTION PLANT	19,894	0	0	0	19,894	0	19,894	19,894	0	19,894
43	SYSTEM PUMPING PLANT	8,729	0	0	0	8,729	0	8,729	8,729	0	8,729
44	TREATMENT AND DISPOSAL PLANT	35,731	0	0	0	35,731	0	35,731	35,731	0	35,731
45	GENERAL PLANT	4,617	443	(4)	439	5,056	0	5,056	4,883	0	4,883
46	TOTAL PLANT IN SERVICE	68,778	443	(4)	439	69,217	0	69,217	69,044	0	69,044
47	LAND & LAND RIGHTS	1,168	0	0	0	1,168	0	1,168	1,168	0	1,168
48	TOTAL PIS LESS LAND	67,610	443	(4)	439	68,049	0	68,049	67,876	0	67,876

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	(5)
7	354.2 Structures & Improvements	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	0	1,212
8	360.2 Collection Sewers - Force	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	0	11,350
9	361.2 Collection Sewers - Gravity	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834	0	2,834
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	128	128	128	128	128	128	128	128	128	128	128	128	128	0	128
12	364.2 Flow Measuring Devices	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	0	4,169
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	294	294	294	294	294	294	294	294	294	294	294	294	294	0	294
18	370.3 Receiving Wells	44	44	44	44	44	44	44	44	44	44	44	44	44	0	44
19	371.3 Pumping Equipment	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	0	8,380
20	389.3 Other Plant & Misc. Equipment	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	0	1,090
23	354.4 Structures & Improvements	17,541	17,541	17,541	17,541	17,541	17,541	17,541	17,541	17,541	17,541	17,541	17,541	17,541	0	17,541
24	360.4 Treatment & Disposal	16,977	16,977	16,977	16,977	16,977	16,977	16,977	16,977	16,977	16,977	16,977	16,977	16,977	0	16,977
25	361.4 Plant Sewers	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
26	362.4 Outfall Sewer Lines	104	104	104	104	104	104	104	104	104	104	104	104	104	0	104
27	389.4 Other Plant & Misc. Equipment	18	18	18	18	18	18	18	18	18	18	18	18	18	0	18
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	83	83	83	83	83	83	83	83	83	83	83	83	83	0	83
30	354.5 Structures & Improvements	842	845	845	846	846	846	843	843	843	844	844	845	846	3	845
31	390.5 Office Furniture & Equipment	522	522	522	522	522	522	522	522	522	522	522	522	522	0	522
32	390.51 Computer Equipment	1,230	1,334	1,342	1,364	1,368	1,373	1,396	1,402	1,407	1,428	1,449	1,472	1,493	264	1,389
33	391.5 Transportation Equipment	780	794	795	796	799	799	803	803	804	807	810	813	818	35	802
34	392.5 Stores Equipment	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
35	393.5 Tools, Shop & Garage Equipment	284	289	289	290	290	290	291	291	292	292	293	294	295	11	291
36	394.5 Laboratory Equipment	259	262	262	263	263	263	264	264	264	265	266	266	267	8	264
37	395.5 Power Operated Equipment	262	309	312	322	324	326	337	339	341	351	360	370	380	117	333
38	396.5 Communication Equipment	151	151	151	151	151	151	151	151	151	151	151	151	151	0	151
39	397.5 Miscellaneous Equipment	68	68	68	68	68	68	68	68	68	68	68	68	68	0	68
40	398.5 Other Tangible Plant	128	128	128	128	128	128	128	128	128	128	128	128	128	0	128
41	**INTANGIBLE PLANT**	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
42	**COLLECTION PLANT**	19,694	19,694	19,694	19,694	19,694	19,694	19,694	19,694	19,694	19,694	19,694	19,694	19,694	0	19,694
43	**SYSTEM PUMPING PLANT**	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	0	8,729
44	**TREATMENT AND DISPOSAL PLANT**	35,731	35,731	35,731	35,731	35,731	35,731	35,731	35,731	35,731	35,731	35,731	35,731	35,731	0	35,731
45	**GENERAL PLANT**	4,617	4,792	4,806	4,842	4,849	4,856	4,896	4,903	4,910	4,946	4,981	5,020	5,056	439	4,883
46	**TOTAL PLANT IN SERVICE**	68,778	68,953	68,967	69,003	69,010	69,017	69,057	69,064	69,071	69,107	69,142	69,180	69,217	439	69,044
47	**LAND & LAND RIGHTS**	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	0	1,168
48	**TOTAL PIS LESS LAND**	67,610	67,785	67,799	67,835	67,842	67,850	67,889	67,896	67,903	67,940	67,975	68,013	68,049	439	67,876

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] *Non FPSC* [ ]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3	0	1	0	0	(3)	0	0	1	1	1	1	3	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	105	8	22	4	4	26	4	4	22	21	23	22	264	160
33	391.5 Transportation Equipment	14	1	3	1	1	3	1	1	3	3	3	3	35	21
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	4	0	1	0	0	1	0	0	1	1	1	1	11	6
36	394.5 Laboratory Equipment	3	0	1	0	0	1	0	0	1	1	1	1	8	5
37	395.5 Power Operated Equipment	47	4	10	2	2	11	2	2	10	9	10	10	117	71
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	176	14	36	7	7	39	7	7	36	35	38	36	439	265
46	**TOTAL NET ADDITIONS**	176	14	36	7	7	39	7	7	36	35	38	36	439	265
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	176	14	36	7	7	39	7	7	36	35	38	36	439	265

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3	0	1	0	0	1	0	0	1	1	1	1	7	4
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	105	8	22	4	4	26	4	4	22	21	23	22	284	180
33	391.5 Transportation Equipment	14	1	3	1	1	3	1	1	3	3	3	3	35	21
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	4	0	1	0	0	1	0	0	1	1	1	1	11	6
36	394.5 Laboratory Equipment	3	0	1	0	0	1	0	0	1	1	1	1	8	5
37	395.5 Power Operated Equipment	47	4	10	2	2	11	2	2	10	9	10	10	117	71
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	176	14	36	7	7	43	7	7	36	35	38	36	443	287
46	**TOTAL GROSS ADDITIONS**	176	14	36	7	7	43	7	7	36	35	38	36	443	287
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	176	14	36	7	7	43	7	7	36	35	38	36	443	287

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	4	0	0	0	0	0	0	4	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	4	0	0	0	0	0	0	4	2
46	TOTAL RETIREMENTS	0	0	0	0	0	4	0	0	0	0	0	0	4	2
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	4	0	0	0	0	0	0	4	2

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

(1)		(2)	(3)	(4)
		Average Adjusted Utility	1996 NON-USED & USEFUL	
Line No.	Account No. and Name	Balance A-6(S) 1 of 7	Percentage F-Schedules	Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	7	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	(5)	0.00%	0
7	354.2 Structures & Improvements	1,212	0.00%	0
8	360.2 Collection Sewers - Force	11,350	0.00%	0
9	361.2 Collection Sewers - Gravity	2,834	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	128	0.00%	0
12	364.2 Flow Measuring Devices	4,169	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	5	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	294	0.00%	0
18	370.3 Receiving Wells	44	0.00%	0
19	371.3 Pumping Equipment	8,380	0.00%	0
20	389.3 Other Plant & Misc. Equipment	11	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	1,090	0.00%	0
23	354.4 Structures & Improvements	17,541	0.00%	0
24	380.4 Treatment & Disposal	16,977	0.00%	0
25	381.4 Plant Sewers	1	0.00%	0
26	382.4 Outfall Sewer Lines	104	0.00%	0
27	389.4 Other Plant & Misc. Equipment	18	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	83	0.00%	0
30	354.5 Structures & Improvements	845	0.00%	0
31	390.5 Office Furniture & Equipment	522	0.00%	0
32	390.51 Computer Equipment	1,389	0.00%	0
33	391.5 Transportation Equipment	802	0.00%	0
34	392.5 Stores Equipment	8	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	291	0.00%	0
36	394.5 Laboratory Equipment	264	0.00%	0
37	395.5 Power Operated Equipment	333	0.00%	0
38	396.5 Communication Equipment	151	0.00%	0
39	397.5 Miscellaneous Equipment	88	0.00%	0
40	398.5 Other Tangible Plant	128	0.00%	0
41	**INTANGIBLE PLANT**	7	0.00%	0
42	**COLLECTION PLANT**	19,694	0.00%	0
43	**SYSTEM PUMPING PLANT**	8,729	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	35,731	0.00%	0
45	**GENERAL PLANT**	4,883	0.00%	0
46	**TOTAL PLANT IN SERVICE**	69,044	0.00%	0
47	**LAND & LAND RIGHTS**	1,168	0.00%	0
48	**TOTAL PIS LESS LAND**	67,876	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	0	0	0	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum Depr Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93		16,043
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		1,718
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,718
15	12/31/92 Balance		17,761
16			
17			
18	1993 Additions		1,718
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(228)
21	1993 Net Additions		1,490
22	12/31/93 Balance		19,251
23			
24			
25	1994 Additions		2,089
26	1994 Retirements		130
27	1994 Adjustments		0
28	1994 Net Additions		1,959
29	12/31/94 Balance		21,211
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(16)
32	1995 Additions		3,104
33	1995 Retirements		48
34	1995 Adjustments		0
35	1995 Net Additions		3,056
36	12/31/95 Balance		24,251
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(94)
39	1996 Additions		3,809
40	1996 Retirements		4
41	1996 Adjustments		0
42	1996 Net Additions		3,805
43	12/31/96 Balance		27,962

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 5:54 PM A08S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) 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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	2	0	2	0	2	2	0	2
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	358	38	396	0	396	377	0	377
8	360.2 Collection Sewers - Force	6,293	378	6,671	0	6,671	6,482	0	6,482
9	361.2 Collection Sewers - Gravity	974	63	1,037	0	1,037	1,006	0	1,006
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	*363.2 Services to Customers*	33	3	36	0	36	35	0	35
12	364.2 Flow Measuring Devices	420	834	1,254	0	1,254	837	0	837
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	2	0	2	0	2	2	0	2
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	*354.3 Structures & Improvements*	81	9	90	0	90	85	0	85
18	370.3 Receiving Wells	10	1	11	0	11	11	0	11
19	371.3 Pumping Equipment	5,629	466	6,095	0	6,095	5,862	0	5,862
20	389.3 Other Plant & Misc. Equipment	5	1	6	0	6	6	0	6
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,989	549	5,538	0	5,538	5,263	0	5,263
24	380.4 Treatment & Disposal	3,129	944	4,073	0	4,073	3,601	0	3,601
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	25	3	28	0	28	27	0	27
27	389.4 Other Plant & Misc. Equipment	8	1	9	0	9	9	0	9
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	190	17	208	0	208	199	0	199
31	390.5 Office Furniture & Equipment	241	35	276	0	276	258	0	258
32	390.51 Computer Equipment	565	232	797	0	797	681	0	681
33	391.5 Transportation Equipment	576	134	710	0	710	643	0	643
34	*392.5 Stores Equipment*	3	0	3	0	3	3	0	3
35	393.5 Tools, Shop & Garage Equipment	147	18	165	0	165	156	0	156
36	394.5 Laboratory Equipment	38	18	56	0	56	47	0	47
37	395.5 Power Operated Equipment	267	28	295	0	295	282	0	282
38	396.5 Communication Equipment	71	15	86	0	86	78	0	78
39	397.5 Miscellaneous Equipment	17	5	22	0	22	20	0	20
40	398.5 Other Tangible Plant	84	13	97	0	97	91	0	91
41	**INTANGIBLE PLANT**	2	0	2	0	2	2	0	2
42	**COLLECTION PLANT**	8,080	1,316	9,396	0	9,396	8,739	0	8,739
43	**SYSTEM PUMPING PLANT**	5,725	477	6,202	0	6,202	5,964	0	5,964
44	**TREATMENT AND DISPOSAL PLANT**	8,151	1,497	9,648	0	9,648	8,900	0	8,900
45	**GENERAL PLANT**	2,199	515	2,714	0	2,714	2,458	0	2,458
46	**TOTAL SEWER ACCUM. DEPR.**	24,157	3,805	27,962	0	27,962	26,063	0	26,063

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	356	361	364	367	370	373	378	381	384	387	390	393	396	38	377
8	360.2 Collection Sewers - Force	6,293	6,325	6,357	6,389	6,421	6,453	6,479	6,511	6,543	6,575	6,607	6,639	6,671	378	6,482
9	361.2 Collection Sewers - Gravity	974	979	984	989	994	999	1,007	1,012	1,017	1,022	1,027	1,032	1,037	63	1,006
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	33	33	33	33	33	33	36	36	36	36	36	36	36	3	35
12	364.2 Flow Measuring Devices	420	490	560	630	700	770	834	904	974	1,044	1,114	1,184	1,254	834	837
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	81	82	83	84	85	86	84	85	86	87	88	89	90	9	85
18	370.3 Receiving Wells	10	10	10	10	10	10	11	11	11	11	11	11	11	1	11
19	371.3 Pumping Equipment	5,629	5,668	5,707	5,746	5,785	5,824	5,861	5,900	5,939	5,978	6,017	6,056	6,095	466	5,862
20	389.3 Other Plant & Misc. Equipment	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,989	5,035	5,081	5,127	5,173	5,219	5,262	5,308	5,354	5,400	5,446	5,492	5,538	549	5,263
24	380.4 Treatment & Disposal	3,129	3,208	3,287	3,366	3,445	3,524	3,599	3,678	3,757	3,836	3,915	3,994	4,073	944	3,601
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	25	25	25	25	25	25	28	28	28	28	28	28	28	3	27
27	389.4 Other Plant & Misc. Equipment	8	8	8	8	8	8	9	9	9	9	9	9	9	1	9
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	190	192	194	196	198	200	196	198	200	202	204	206	208	17	199
31	390.5 Office Furniture & Equipment	241	244	247	250	253	256	258	261	264	267	270	273	276	35	258
32	390.51 Computer Equipment	565	584	603	622	641	660	683	702	721	740	759	778	797	232	681
33	391.5 Transportation Equipment	578	587	598	609	620	631	644	655	666	677	688	699	710	134	643
34	392.5 Stores Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
35	393.5 Tools, Shop & Garage Equipment	147	149	151	153	155	157	153	155	157	159	161	163	165	18	156
36	394.5 Laboratory Equipment	38	40	42	44	46	48	44	46	48	50	52	54	56	18	47
37	395.5 Power Operated Equipment	267	269	271	273	275	277	283	285	287	289	291	293	295	28	282
38	396.5 Communication Equipment	71	72	73	74	75	76	80	81	82	83	84	85	86	15	78
39	397.5 Miscellaneous Equipment	17	17	17	17	17	17	22	22	22	22	22	22	22	5	20
40	398.5 Other Tangible Plant	84	85	86	87	88	89	91	92	93	94	95	96	97	13	91
41	**INTANGIBLE PLANT**	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
42	**COLLECTION PLANT**	8,080	8,190	8,300	8,410	8,520	8,630	8,738	8,848	8,956	9,066	9,176	9,286	9,396	1,316	8,739
43	**SYSTEM PUMPING PLANT**	5,725	5,765	5,805	5,845	5,885	5,925	5,962	6,002	6,042	6,082	6,122	6,162	6,202	477	5,964
44	**TREATMENT AND DISPOSAL PLANT**	8,151	8,276	8,401	8,526	8,651	8,776	8,866	9,023	9,148	9,273	9,398	9,523	9,648	1,497	8,900
45	**GENERAL PLANT**	2,199	2,242	2,285	2,328	2,371	2,414	2,456	2,499	2,542	2,585	2,628	2,671	2,714	515	2,458
46	**TOTAL SEWER ACCUM. DEPR.**	24,157	24,475	24,793	25,111	25,429	25,747	26,054	26,372	26,690	27,008	27,326	27,644	27,962	3,805	26,063

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	3	3	3	3	3	5	3	3	3	3	3	3	38	19
8	360.2 Collection Sewers - Force	32	32	32	32	32	26	32	32	32	32	32	32	378	189
9	361.2 Collection Sewers - Gravity	5	5	5	5	5	8	5	5	5	5	5	5	63	32
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	3	0	0	0	0	0	0	3	2
12	364.2 Flow Measuring Devices	70	70	70	70	70	64	70	70	70	70	70	70	834	417
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
18	370.3 Receiving Wells	0	0	0	0	0	1	0	0	0	0	0	0	1	1
19	371.3 Pumping Equipment	39	39	39	39	39	37	39	39	39	39	39	39	466	233
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	46	46	46	46	46	43	46	46	46	46	46	46	549	274
24	380.4 Treatment & Disposal	79	79	79	79	79	75	79	79	79	79	79	79	944	472
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	3	0	0	0	0	0	0	3	2
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2	2	2	2	2	(5)	2	2	2	2	2	2	17	8
31	390.5 Office Furniture & Equipment	3	3	3	3	3	2	3	3	3	3	3	3	35	17
32	390.51 Computer Equipment	19	19	19	19	19	23	19	19	19	19	19	19	232	116
33	391.5 Transportation Equipment	11	11	11	11	11	13	11	11	11	11	11	11	134	67
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
36	394.5 Laboratory Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
37	395.5 Power Operated Equipment	2	2	2	2	2	6	2	2	2	2	2	2	28	14
38	396.5 Communication Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
39	397.5 Miscellaneous Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
40	398.5 Other Tangible Plant	1	1	1	1	1	2	1	1	1	1	1	1	13	7
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	110	110	110	110	110	106	110	110	110	110	110	110	1,316	659
43	SYSTEM PUMPING PLANT	40	40	40	40	40	37	40	40	40	40	40	40	477	239
44	TREATMENT AND DISPOSAL PLANT	125	125	125	125	125	122	125	125	125	125	125	125	1,497	749
45	GENERAL PLANT	43	43	43	43	43	42	43	43	43	43	43	43	515	258
46	TOTAL NET ADDITIONS	318	318	318	318	318	307	318	318	318	318	318	318	3,805	1,905

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	3	3	3	3	3	5	3	3	3	3	3	3	38	19
8	360.2 Collection Sewers - Force	32	32	32	32	32	26	32	32	32	32	32	32	378	189
9	361.2 Collection Sewers - Gravity	5	5	5	5	5	8	5	5	5	5	5	5	83	32
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	3	0	0	0	0	0	0	3	2
12	364.2 Flow Measuring Devices	70	70	70	70	70	84	70	70	70	70	70	70	834	417
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
18	370.3 Receiving Wells	0	0	0	0	0	1	0	0	0	0	0	0	1	1
19	371.3 Pumping Equipment	39	39	39	39	39	37	39	39	39	39	39	39	466	233
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	46	46	46	46	46	43	46	46	46	46	46	46	549	274
24	380.4 Treatment & Disposal	79	79	79	79	79	75	79	79	79	79	79	79	944	472
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	3	0	0	0	0	0	0	3	2
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
31	390.5 Office Furniture & Equipment	3	3	3	3	3	2	3	3	3	3	3	3	35	17
32	390.51 Computer Equipment	19	19	19	19	19	23	19	19	19	19	19	19	232	116
33	391.5 Transportation Equipment	11	11	11	11	11	13	11	11	11	11	11	11	134	67
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
36	394.5 Laboratory Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
37	395.5 Power Operated Equipment	2	2	2	2	2	6	2	2	2	2	2	2	28	14
38	396.5 Communication Equipment	1	1	1	1	1	4	1	1	1	1	1	1	15	8
39	397.5 Miscellaneous Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
40	398.5 Other Tangible Plant	1	1	1	1	1	2	1	1	1	1	1	1	13	7
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	110	110	110	110	110	106	110	110	110	110	110	110	1,316	659
43	**SYSTEM PUMPING PLANT**	40	40	40	40	40	37	40	40	40	40	40	40	477	239
44	**TREATMENT AND DISPOSAL PLANT**	125	125	125	125	125	122	125	125	125	125	125	125	1,497	749
45	**GENERAL PLANT**	43	43	43	43	43	46	43	43	43	43	43	43	519	260
46	**TOTAL GROSS ADDITIONS**	318	318	318	318	318	311	318	318	318	318	318	318	3,809	1,907

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	4	0	0	0	0	0	0	4	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	4	0	0	0	0	0	0	4	2
46	**TOTAL RETIREMENTS**	0	0	0	0	0	4	0	0	0	0	0	0	4	2

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 8 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

879

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	2	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	377	0.00%	0
8	360.2 Collection Sewers - Force	6,482	0.00%	0
9	361.2 Collection Sewers - Gravity	1,006	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	35	0.00%	0
12	364.2 Flow Measuring Devices	837	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	2	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	85	0.00%	0
18	370.3 Receiving Wells	11	0.00%	0
19	371.3 Pumping Equipment	5,862	0.00%	0
20	389.3 Other Plant & Misc. Equipment	6	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	5,263	0.00%	0
24	380.4 Treatment & Disposal	3,601	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	27	0.00%	0
27	389.4 Other Plant & Misc. Equipment	9	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	199	0.00%	0
31	390.5 Office Furniture & Equipment	258	0.00%	0
32	390.51 Computer Equipment	681	0.00%	0
33	391.5 Transportation Equipment	643	0.00%	0
34	392.5 Stores Equipment	3	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	156	0.00%	0
36	394.5 Laboratory Equipment	47	0.00%	0
37	395.5 Power Operated Equipment	282	0.00%	0
38	396.5 Communication Equipment	78	0.00%	0
39	397.5 Miscellaneous Equipment	20	0.00%	0
40	398.5 Other Tangible Plant	91	0.00%	0
41	INTANGIBLE PLANT	2	0.00%	0
42	COLLECTION PLANT	8,739	0.00%	0
43	SYSTEM PUMPING PLANT	5,964	0.00%	0
44	TREATMENT AND DISPOSAL PLANT	8,900	0.00%	0
45	GENERAL PLANT	2,458	0.00%	0
46	TOTAL SEWER ACCUM. DEPR.	26,063	0.00%	0

6/14/95 6:58 PM A10S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	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	724
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	724
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	724
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	724
30		
31		
32	1995 Additions	966
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	966
36	12/31/95 Balance	1,690
37		
38		
39	1996 Additions	966
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	966
43	12/31/96 Balance	2,656

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/14/95 6:59 PM A11S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		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	724	0	724	0	724	724	0	724	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Service Installation Fees	966	966	1,932	0	1,932	1,449	0	1,449	0.00%	0
6	**TOTAL SEWER CIAC**	1,690	966	2,656	0	2,656	2,173	0	2,173	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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) 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	724	724	724	724	724	724	724	724	724	724	724	724	724	0	724
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	966	966	966	966	966	966	1,449	1,932	1,932	1,932	1,932	1,932	1,932	966	1,449
6	TOTAL SEWER CIAC	1,690	1,690	1,690	1,690	1,690	1,690	2,173	2,656	2,656	2,656	2,656	2,656	2,656	966	2,173

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	483	483	0	0	0	0	0	966	483
6	TOTAL	0	0	0	0	0	483	483	0	0	0	0	0	966	483

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	483	483	0	0	0	0	0	966	483
6	TOTAL	0	0	0	0	0	483	483	0	0	0	0	0	966	483

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

888

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
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	344
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	29
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	29
15	**12/31/92 Balance**	373
16		
17		
18	1993 Additions	29
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	29
22	**12/31/93 Balance**	402
23		
24		
25	1994 Additions	29
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	29
29	**12/31/94 Balance**	431
30		
31		
32	1995 Additions	41
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	41
36	**12/31/95 Balance**	472
37		
38		
39	1996 Additions	63
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	63
43	**12/31/96 Balance**	535

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

Line No.	(1) Classification	(2) 1996 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	460	29	489	0	489	475	0	475	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Service Installation Fees	12	34	46	0	46	29	0	29	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	472	63	535	0	535	504	0	504	0.00%	0

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/95	(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	460	462	464	466	468	470	477	479	481	483	485	487	489	29	475
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	12	15	18	21	24	27	28	31	34	37	40	43	46	34	29
6	TOTAL	472	477	482	487	492	497	505	510	515	520	525	530	535	63	504

892

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	2	2	2	2	2	7	2	2	2	2	2	2	29	15
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	3	3	3	3	3	1	3	3	3	3	3	3	34	17
6	TOTAL	5	5	5	5	5	8	5	5	5	5	5	5	63	32

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: *Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.*

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	2	2	2	2	2	7	2	2	2	2	2	2	29	15
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	3	3	3	3	3	1	3	3	3	3	3	3	34	17
6	TOTAL	5	5	5	5	5	8	5	5	5	5	5	5	63	32

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -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)	76,508,036	(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					

6/14/95 7:19 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) 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 Parl	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) 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%
Woodens	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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	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]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [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	4,458,554	4,636,059	4,616,754	4,463,386
7	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
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(388,155)	(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	568,887	610,680	654,473	435,508	479,301	523,094	568,887	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	5,005	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	146,283	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,848	15,694,364	15,837,952	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	782,268	844,928	934,869	985,050	965,107	1,054,323	912,627	769,357	769,357	742,667	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	3,800,897	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,612	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)	(149,346)
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	2,189,555	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	10,175,894	9,832,817	10,466,448	11,323,878	8,203,377	9,057,199	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,358	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	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	372,539,467	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,996
5															
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)	(95,989,496)	(96,977,486)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,943,526	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	279,182,750
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	278,966,319
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	1,363,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,840,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,808	8,817,512	7,341,633	4,330,468	6,096,028	7,858,940	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															

901

6/15/95 1:41 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,366,916	4,394,866	4,516,283	4,551,866	4,561,516	4,485,726	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	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	(363,536)	(383,116)	(383,874)	(386,155)	(386,822)	(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	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,085	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	9,424,146	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	1,848,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,898
46	Extraordinary Abandonment	322,899	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	2,104,368	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	4,848,108	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,982
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	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	30,987,879	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,085	326,661,759	325,798,359	324,988,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,585	341,050,416	342,657,860	341,347,177	343,468,022	333,207,923

902

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	8,256,456	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	9,988,381
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	98,731,823	98,700,506	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	193,957,558	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,810,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,587,103	6,180,013	6,742,175	7,346,860	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	1,738,371	747,966
22	Other Accrued Interest	53,950	56,136	56,961	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,246
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	1,784,981	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

903

6/15/95 1:41 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,837	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	2,621,307	2,696,076	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	113,763,801	114,038,959	114,310,867	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,898	1,351,090	1,347,283	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	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	120,875,930	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,661,759	325,798,359	324,989,225	326,684,560	329,081,472	341,101,957	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

904

Note: May not cr... not due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	2,420	
1	Dated 3/22/93	(13,453)		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(13,453)		12/31/91 Adjusted Balance	2,420	
4				1992 Amortization Expense	269	
5	12/31/92 Balance	(13,453)		12/31/92 BALANCE	2,689	
6				1993 Amortization Expense	269	
7	12/31/93 Balance	(13,453)		12/31/93 BALANCE	2,958	
8				1994 Amortization Expense	269	
9	12/31/94 Balance	(13,453)		12/31/94 BALANCE	3,227	
10				1995 Amortization Expense	269	
11	12/31/95 Balance	(13,453)		12/31/95 BALANCE	3,496	
12				1996 Amortization Expense	269	
13	**12/31/96 Balance**	(13,453)	(13,453)	**12/31/96 BALANCE**	3,765	3,631

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	(13,453)	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	3,631	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	0.00%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/95 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/96 Balance	0	0	0
15	**Total Amortization Expense 12/31/96**		0	
16	***Average Rate Base Balance 12/31/96***			0

906

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	17,751	0	17,751	5,722	23,473	32.23%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	17,751	0	17,751	5,722	23,473		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	24,936	670	25,606	0	25,606		B-6(S)
7	Depreciation net of CIAC Amort	3,746	0	3,746	0	3,746		B-14(S)
8	Amortization	(269)	0	(269)	0	(269)		B-18(S),A-21(S)
9	Taxes Other than Income	1,921	30	1,952	257 (A)	2,209		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(5,685)	(578)	(6,263)	2,108 (B)	(4,155)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	24,650	122	24,772	2,365	27,137		
12	**NET OPERATING INCOME**	(6,899)	(122)	(7,021)	3,357	(3,664)		
13	**RATE BASE**	34,821	0	34,821		34,821		A-2(S)
14	**RATE OF RETURN**	(19.81%)		(20.16%)		(10.52%)		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	Sewer Sales	17,751	0	17,751	18,092	35,843	101.92%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	17,751	0	17,751	18,092	35,843		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	24,936	670	25,606	0	25,606		B-6(S)
7	Depreciation net of CIAC Amort	3,746	0	3,746	0	3,746		B-14(S)
8	Amortization	(269)	0	(269)	0	(269)		B-18(S), A-21(S)
9	Taxes Other than Income	1,921	30	1,952	814 (A)	2,766		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(5,685)	(578)	(6,263)	6,665 (B)	402		B-17(S),B-2(S)3/3
11	Total Operating Expenses	24,650	122	24,772	7,479	32,251		
12	**NET OPERATING INCOME**	(6,899)	(122)	(7,021)	10,613	3,592		
13	**RATE BASE**	34,821	0	34,821		34,821		A-2(S)
14	**RATE OF RETURN**	(19.81%)		(20.16%)		10.32%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(39.75%)	D-1(S)	
3	Rate of Return (%)	10.32%	(10.52%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	34,821	34,821	A-2(S)	
6	Required Income (L3 x L5)	3,592	(3,664)		
7	Adjusted Income Under Present Rates	(7,021)	(7,021)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	10,613	3,357		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	17,278	5,465		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	18,092	5,722		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	17,278	5,465		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,665	2,108		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	814	257		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	10,613	3,357		B-2(S)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

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 SEWER OPERATING INCOME - 1996

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	82	
9			
10	2. Conservation Program Expenses	57	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	191	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	340	
17			
18	6.	0	
19			
20	7.	0	
21			
22		670	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	30	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		30	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(578)	
47			
48	2.	0	
49			
50		(578)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		122	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1996 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	8,080	0	8,080
9	522.2 Measured - Commercial	9,671	0	9,671
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	17,751	0	17,751
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	17,751	0	17,751
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	17,751	0	17,751

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 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	701 Salaries & Wages - Employees	7,125	380	7,504	6,042	288	6,330	299	31	330	784	61	845
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,781	10	1,791	1,510	0	1,510	75	4	79	196	6	202
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	4,282	0	4,282	4,282	0	4,282	0	0	0	0	0	0
6	715 Purchased Power	1,214	2	1,216	1,200	0	1,200	1	0	1	13	2	15
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	612	0	612	612	0	612	0	0	0	0	0	0
9	720 Materials & Supplies	3,048	9	3,058	2,997	0	2,997	16	2	18	36	8	44
10	731 Contractual Services - Eng.	6	0	6	0	0	0	0	0	0	6	0	6
11	732 Contractual Services - Acct.	32	0	32	0	0	0	0	0	0	32	0	32
12	733 Contractual Services - Legal	19	0	19	0	0	0	0	0	0	19	0	19
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	5,823	212	6,035	5,774	189	5,963	0	0	0	50	23	73
15	741 Rental of Real Building/Real Property	29	4	33	0	0	0	0	0	0	29	4	33
16	742 Rental of Equipment	1	1	2	0	0	0	0	0	0	1	1	2
17	750 Transportation Expense	211	2	213	185	0	185	11	1	13	14	1	15
18	756 Insurance - Vehicle	22	0	22	0	0	0	0	0	0	22	0	22
19	757 Insurance - General Liability	45	9	54	0	0	0	0	0	0	45	9	54
20	758 Insurance - Workman's Comp	122	0	122	103	0	103	5	0	5	13	0	14
21	759 Insurance - Other	4	0	4	0	0	0	0	0	0	4	0	4
22	760 Advertising Expense	5	4	9	0	0	0	0	0	0	5	4	9
23	766 Reg. Comm. Exp. - Rate Case Amort.	132	0	132	0	0	0	0	0	0	132	0	132
24	767 Reg. Comm. Exp. - Other	11	0	11	0	0	0	0	0	0	11	0	11
25	770 Bad Debt Expense	39	4	43	0	0	0	39	4	43	0	0	0
26	775 Miscellaneous Expenses	373	31	405	54	0	54	98	6	104	222	26	247
27	TOTAL SEWER O & M EXPENSES	24,936	670	25,606	22,759	477	23,236	544	48	592	1,634	145	1,778

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

912

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	584	526	615	591	607	588	610	607	589	609	589	608	7,125	380	7,504
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	146	132	154	148	152	147	152	152	147	152	147	152	1,781	10	1,791
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	357	357	357	357	357	357	357	357	357	357	357	357	4,282	0	4,282
6	715.1-.8 Purchased Power	101	101	101	101	101	101	101	101	101	101	101	101	1,214	2	1,216
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	204	0	0	0	204	0	0	0	204	0	0	0	612	0	612
9	720.1-.8 Materials & Supplies	166	922	59	7	288	619	7	282	287	517	7	7	3,048	9	3,058
10	731.1-.8 Contractual Services - Eng.	0	0	1	1	1	1	1	1	0	1	0	0	6	0	6
11	732.1-.8 Contractual Services - Acct.	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
12	733.1-.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	19	0	19
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	445	442	953	443	443	442	443	442	443	443	443	443	5,823	212	6,035
15	741.1-.8 Rental of Real Building/Real Property	2	2	2	2	2	2	2	2	2	2	2	2	29	4	33
16	742.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
17	750.1-.8 Transportation Expense	18	17	18	18	18	18	18	18	18	18	18	18	211	2	213
18	756.1-.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
19	757.1-.8 Insurance - General Liability	4	4	4	4	4	4	4	4	4	4	4	4	45	9	54
20	758.1-.8 Insurance - Workman's Comp (2)	10	9	11	10	10	10	10	10	10	10	10	10	122	0	122
21	759.1-.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
22	760.1-.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	4	9
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	11	10	11	11	11	11	11	11	11	11	11	11	132	0	132
24	767.1-.8 Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
25	770.1-.8 Bad Debt Expense	3	3	3	3	3	3	3	3	3	3	3	3	39	4	43
26	775.1-.8 Miscellaneous Expenses	33	29	33	31	31	30	32	31	31	31	31	31	373	31	405
27	TOTAL SEWER O & M EXPENSES	2,091	2,485	2,329	1,735	2,239	2,341	1,759	2,009	2,214	2,288	1,730	1,755	24,936	670	25,606

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.

6/19/95 8:29 AM B06S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(5)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	494	444	523	499	516	498	519	516	499	517	500	518	6,042	288	6,330
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	124	111	131	125	129	124	130	129	125	129	125	129	1,510	0	1,510
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	357	357	357	357	357	357	357	357	357	357	357	357	4,282	0	4,282
6	715.1-.6 Purchased Power	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0	1,200
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	204	0	0	0	204	0	0	0	204	0	0	0	612	0	612
9	720.1-.6 Materials & Supplies	161	818	54	3	283	614	3	258	283	513	3	3	2,997	0	2,997
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	441	438	949	438	438	438	439	438	438	438	438	438	5,774	189	5,963
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	16	15	16	15	15	15	15	15	15	15	15	15	185	0	185
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp *(2)	8	8	9	9	9	9	9	9	9	9	9	9	103	0	103
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	6	4	6	4	4	4	5	4	4	4	4	4	54	0	54
27	TOTAL SEWER DIRECT O & M EXPENSES	1,911	2,286	2,143	1,549	2,056	2,160	1,576	1,826	2,034	2,083	1,551	1,574	22,759	477	23,236

Notes:
(1) Employee Pensions & Benefits is calculated as 24.98% of monthly Salaries & Wages - Employees.
(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	25	23	25	25	25	25	26	25	25	26	25	25	299	31	330
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	6	6	6	6	6	6	6	6	6	6	6	6	75	4	79
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	1	1	1	1	1	1	1	1	1	1	1	1	16	2	18
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	11	1	13
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	3	3	3	3	3	3	3	3	3	3	3	3	39	4	43
26	775.7	Miscellaneous Expenses	8	7	8	8	8	8	8	8	8	8	8	8	98	6	104
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	45	41	46	46	46	45	46	46	45	46	45	46	544	48	592

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmen's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	64	62	67	67	66	65	66	66	65	66	64	66	784	61	845
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits (1)	16	15	17	17	16	16	16	16	16	17	16	16	196	6	202
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	2	15
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	3	3	3	3	3	3	3	3	3	3	3	3	36	8	44
10	731.8 Contractual Services - Eng.	0	0	1	1	1	1	1	1	0	1	0	0	6	0	6
11	732.8 Contractual Services - Acct.	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
12	733.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	19	0	19
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	4	4	4	4	4	4	4	4	4	4	4	4	50	23	73
15	741.8 Rental of Real Building/Real Property	2	2	2	2	2	2	2	2	2	2	2	2	29	4	33
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
17	750.8 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	1	15
18	756.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
19	757.8 Insurance - General Liability	4	4	4	4	4	4	4	4	4	4	4	4	45	9	54
20	758.8 Insurance - Workmen'll Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	13	0	14
21	759.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
22	760.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	5	4	9
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	11	10	11	11	11	11	11	11	11	11	11	11	132	0	132
24	767.8 Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	18	17	19	19	19	18	19	19	18	19	18	18	222	26	247
27	TOTAL SEWER ALLOCATED A & G EXPENSES	134	129	140	140	138	136	137	137	136	139	134	136	1,634	145	1,778

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmen's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	6,836	401	(112)	7,125	0	26	14	0	0	340	380	7,504
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	1,698	83	0	1,781	0	7	3	0	0	0	10	1,791
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	4,200	82	0	4,282	0	0	0	0	0	0	0	4,282
6	715.1-.8	Purchased Power	1,216	0	(1)	1,214	0	2	0	0	0	0	2	1,216
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	600	12	0	612	0	0	0	0	0	0	0	612
9	720.1-.8	Materials & Supplies	2,995	58	(5)	3,048	0	3	4	2	0	0	9	3,058
10	731.1-.8	Contractual Services - Eng.	7	0	(1)	6	0	0	0	0	0	0	0	6
11	732.1-.8	Contractual Services - Acct.	35	1	(3)	32	0	0	0	0	0	0	0	32
12	733.1-.8	Contractual Services - Legal	21	0	(2)	19	0	0	0	0	0	0	0	19
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	5,717	111	(5)	5,823	0	8	15	189	0	0	212	6,035
15	741.1-.8	Rental of Real Building/Real Property	31	1	(3)	29	0	4	0	0	0	0	4	33
16	742.1-.8	Rental of Equipment	1	0	(0)	1	0	1	0	0	0	0	1	2
17	750.1-.8	Transportation Expense	209	4	(3)	211	0	2	0	0	0	0	2	213
18	756.1-.8	Insurance - Vehicle	24	0	(2)	22	0	0	0	0	0	0	0	22
19	757.1-.8	Insurance - General Liability	49	1	(5)	45	0	9	0	0	0	0	9	54
20	758.1-.8	Insurance - Workmen's Comp (2)	122	(0)	0	122	0	0	0	0	0	0	0	122
21	759.1-.8	Insurance - Other	5	0	(0)	4	0	0	0	0	0	0	0	4
22	760.1-.8	Advertising Expense	5	0	(1)	5	0	0	4	0	0	0	4	9
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	87	0	45	132	0	0	0	0	0	0	0	132
24	767.1-.8	Reg. Comm. Exp. - Other	12	0	(1)	11	0	0	0	0	0	0	0	11
25	770.1-.8	Bad Debt Expense	42	1	(4)	39	0	4	0	0	0	0	4	43
26	775.1-.8	Miscellaneous Expenses	399	8	(33)	373	0	15	16	0	0	0	31	405
27	TOTAL SEWER O & M EXPENSES		24,310	763	(138)	24,936	0	82	57	191	0	340	670	25,606

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

Line No.	(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6)	(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) Total Adjustments	(13) Total Adjusted O & M
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
1	701.1-.6 Salaries & Wages - Employees	5,707	335	0	6,042	0	0	0	0	0	288	288	6,330
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits (1)	1,417	93	0	1,510	0	0	0	0	0	0	0	1,510
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	4,200	82	0	4,282	0	0	0	0	0	0	0	4,282
6	715.1-.6 Purchased Power	1,200	0	0	1,200	0	0	0	0	0	0	0	1,200
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	600	12	0	612	0	0	0	0	0	0	0	612
9	720.1-.6 Materials & Supplies	2,939	57	0	2,997	0	0	0	0	0	0	0	2,997
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	5,663	110	0	5,774	0	0	0	189	0	0	189	5,963
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	182	4	0	185	0	0	0	0	0	0	0	185
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp (2)	102	1	0	103	0	0	0	0	0	0	0	103
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	53	1	0	54	0	0	0	0	0	0	0	54
27	TOTAL SEWER DIRECT O & M EXPENSES	22,064	695	0	22,759	0	0	0	189	0	288	477	23,236

Notes:
(1) Employee Pensions & Benefits 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT 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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	311	18	(31)	299	0	17	0	0	0	14	31	330
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits (1)	77	(3)	0	75	0	4	0	0	0	0	4	79
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	0	(0)	1	0	0	0	0	0	0	0	1
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	17	0	(2)	16	0	2	0	0	0	0	2	18
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	12	0	(1)	11	0	1	0	0	0	0	1	13
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp (2)	6	(0)	0	5	0	0	0	0	0	0	0	5
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	42	1	(4)	39	0	4	0	0	0	0	4	43
26	775.7	Miscellaneous Expenses	106	2	(10)	98	0	6	0	0	0	0	6	104
27	TOTAL SEWER O & M EXPENSES		573	19	(48)	544	0	34	0	0	0	14	48	592

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%. A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,870 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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		Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Total Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	817	48	(81)	784	0	10	14	0	0	37	61	845
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits (1)	203	(7)	0	196	0	2	3	0	0	0	6	202
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	15	0	(1)	13	0	2	0	0	0	0	2	15
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	39	1	(4)	36	0	2	4	2	0	0	8	44
10	731.8	Contractual Services - Eng.	7	0	(1)	6	0	0	0	0	0	0	0	6
11	732.8	Contractual Services - Acct.	35	1	(3)	32	0	0	0	0	0	0	0	32
12	733.8	Contractual Services - Legal	21	0	(2)	19	0	0	0	0	0	0	0	19
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	54	1	(5)	50	0	8	15	0	0	0	23	73
15	741.8	Rental of Real Building/Real Property	31	1	(3)	29	0	4	0	0	0	0	4	33
16	742.8	Rental of Equipment	1	0	(0)	1	0	1	0	0	0	0	1	2
17	750.8	Transportation Expense	15	0	(1)	14	0	1	0	0	0	0	1	15
18	756.8	Insurance - Vehicle	24	0	(2)	22	0	0	0	0	0	0	0	22
19	757.8	Insurance - General Liability	49	1	(5)	45	0	9	0	0	0	0	9	54
20	758.8	Insurance - Workman's Comp (2)	15	(1)	0	13	0	0	0	0	0	0	0	14
21	759.8	Insurance - Other	5	0	(0)	4	0	0	0	0	0	0	0	4
22	760.8	Advertising Expense	5	0	(1)	5	0	0	4	0	0	0	4	9
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	87	0	45	132	0	0	0	0	0	0	0	132
24	767.8	Reg. Comm. Exp. - Other	12	0	(1)	11	0	0	0	0	0	0	0	11
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	240	5	(23)	222	0	9	18	0	0	0	26	247
27		TOTAL SEWER O & M EXPENSES	1,673	50	(69)	1,634	0	48	57	2	0	37	145	1,778

Notes:
(1) Employee Pensions & Benefits 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 cros( )ue to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-8(S)

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	701.1-.8	Salaries & Wages - Employees		6,836	7,504	669	9.78%
2	703.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits		1,697	1,791	93	5.49%
4	710.1-.8	Purchased Sewer		0	0	0	0.00%
5	711.1-.8	Sludge Removal		4,200	4,282	82	1.95%
6	715.1-.8	Purchased Power		1,216	1,216	0	0.03%
7	716.1-.8	Fuel for Power Production		0	0	0	0.00%
8	718.1-.8	Chemicals		600	612	12	1.95%
9	720.1-.8	Materials & Supplies		2,995	3,058	63	2.09%
10	731.1-.8	Contractual Services - Eng.		7	6	(0)	(7.83%)
11	732.1-.8	Contractual Services - Acct.		35	32	(3)	(7.83%)
12	733.1-.8	Contractual Services - Legal		21	19	(2)	(7.83%)
13	734.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
14	735.1-.8	Contractual Services - Other		5,717	6,035	319	5.58%
15	741.1-.8	Rental of Real Building/Real Property		31	33	2	6.84%
16	742.1-.8	Rental of Equipment		1	2	1	47.33%
17	750.1-.8	Transportation Expense		209	213	3	1.63%
18	756.1-.8	Insurance - Vehicle		24	22	(2)	(7.83%)
19	757.1-.8	Insurance - General Liability		49	54	6	11.54%
20	758.1-.8	Insurance - Workman's Comp		122	122	0	0.06%
21	759.1-.8	Insurance - Other		5	4	(0)	(7.83%)
22	760.1-.8	Advertising Expense		5	9	4	75.85%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.		87	132	45	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other		12	11	(1)	(9.54%)
25	770.1-.8	Bad Debt Expense		42	43	1	2.35%
26	775.1-.8	Miscellaneous Expenses		398	405	6	1.41%
27	TOTAL SEWER O & M EXPENSES			24,309	25,806	1,296	5.33%
28	TOTAL (LESS ACCTS 766 & 767)			24,210	25,463	1,253	5.17%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.6	Salaries & Wages - Employees	5,707	6,330	623	10.92%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	1,417	1,510	93	6.56%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	4,200	4,282	82	1.95%
6	715.1-.6	Purchased Power	1,200	1,200	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	600	612	12	1.96%
9	720.1-.6	Materials & Supplies	2,939	2,997	58	1.96%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	5,663	5,963	300	5.29%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	182	185	3	1.87%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	102	103	1	1.30%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	53	54	1	1.60%
27	**TOTAL SEWER O & M EXPENSES**		22,063	23,236	1,173	5.31%
28	**TOTAL (LESS ACCTS 766 & 767)**		22,063	23,236	1,173	5.31%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.7)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-8(S)

	(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	701.1-.7	Salaries & Wages - Employees	311	330	18	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	77	79	1	1.92%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	1	1	(0)	(9.40%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	17	18	0	1.97%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	12	13	0	3.92%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	6	5	(0)	(3.20%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	42	43	1	2.35%
26	775.1-.7	Miscellaneous Expenses	106	104	(2)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		573	592	19	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		573	592	19	3.28%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	817	845	27	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	203	202	(1)	(0.59%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	15	15	0	2.86%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	39	44	5	12.19%
10	731.1-.8	Contractual Services - Eng.	7	6	(0)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	35	32	(3)	(7.63%)
12	733.1-.8	Contractual Services - Legal	21	19	(2)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	54	73	19	35.44%
15	741.1-.8	Rental of Real Building/Real Property	31	33	2	6.84%
16	742.1-.8	Rental of Equipment	1	2	1	47.33%
17	750.1-.8	Transportation Expense	15	15	(0)	(3.08%)
18	756.1-.8	Insurance - Vehicle	24	22	(2)	(7.63%)
19	757.1-.8	Insurance - General Liability	49	54	6	11.54%
20	758.1-.8	Insurance - Workman's Comp	15	14	(1)	(7.18%)
21	759.1-.8	Insurance - Other	5	4	(0)	(7.63%)
22	760.1-.8	Advertising Expense	5	9	4	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	87	132	45	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	12	11	(1)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	240	247	7	3.00%
27		TOTAL SEWER O & M EXPENSES	1,673	1,778	105	6.29%
28		TOTAL (LESS ACCTS 766 & 767)	1,574	1,635	62	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(S)
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	$90	$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	Messer, Vickers	Joe Cresse	$175	20,000	Testimony - Rates
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	$175	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				45,280	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	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,853	$1	
51	Marco Island	Docket No. 920655-WS	108,820	25	
52	GIGA	Docket No. 920199-WS	677,801	157	
53	Lehigh	Docket No. 911188-WS	67,100	16	
54			854,174	198	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	231	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	100	
58			1,427,241	331	
59	Total Projected Rate Case Expense		2,281,415	529	
60	Annual Amortization		$570,354	$132	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	29	
64	% of Total		100.000000%	0.023172%	

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

6/16/95 8:45 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	6,025	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				5,589	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 SEWER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	Please refer to Volume II for a complete description of allocated items, the allocation percentages,											
2	a description of the allocation methods, the amounts allocated and supporting schedules.											
3												
4	For rate making purposes, the following are the items which are allocated in this filing:											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-8 (S)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-2 (S)
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-6 (S)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) Utility Adjustment	(7) Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) Non-used and Useful Amount	(10) Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	0	40	2.50%	0	0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment	7	18	5.56%	0	0	0	0.00%	0	0
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	(5)	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	1,212	32	3.13%	38	0	38	0.00%	0	38
8	360.2 Collection Sewers - Force	11,350	30	3.33%	378	0	378	0.00%	0	378
9	361.2 Collection Sewers - Gravity	2,834	45	2.22%	63	0	63	0.00%	0	63
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	128	38	2.63%	3	0	3	0.00%	0	3
12	364.2 Flow Measuring Devices	4,169	5	20.00%	834	0	834	0.00%	0	834
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	5	18	5.56%	0	0	0	0.00%	0	0
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	294	32	3.13%	9	0	9	0.00%	0	9
18	370.3 Receiving Wells	44	30	3.33%	1	0	1	0.00%	0	1
19	371.3 Pumping Equipment	8,380	18	5.56%	466	0	466	0.00%	0	466
20	389.3 Other Plant & Misc. Equipment	11	18	5.56%	1	0	1	0.00%	0	1
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	1,090	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	17,541	32	3.13%	549	0	549	0.00%	0	549
24	380.4 Treatment & Disposal	16,977	18	5.56%	944	0	944	0.00%	0	944
25	381.4 Plant Sewers	1	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	104	30	3.33%	3	0	3	0.00%	0	3
27	389.4 Other Plant & Misc. Equipment	18	18	5.56%	1	0	1	0.00%	0	1
28	GENERAL PLANT									
29	353.5 Land & Land Rights	83	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	845	40	2.50%	21	0	21	0.00%	0	21
31	390.5 Office Furniture & Equipment	522	15	6.67%	35	0	35	0.00%	0	35
32	390.51 Computer Equipment	1,389	6	16.67%	232	0	232	0.00%	0	232
33	391.5 Transportation Equipment	802	6	16.67%	134	0	134	0.00%	0	134
34	392.5 Stores Equipment	8	18	5.56%	0	0	0	0.00%	0	0
35	393.5 Tools, Shop & Garage Equipment	291	16	6.25%	18	0	18	0.00%	0	18
36	394.5 Laboratory Equipment	264	15	6.67%	18	0	18	0.00%	0	18
37	395.5 Power Operated Equipment	333	12	8.33%	28	0	28	0.00%	0	28
38	396.5 Communication Equipment	151	10	10.00%	15	0	15	0.00%	0	15
39	397.5 Miscellaneous Equipment	68	15	6.67%	5	0	5	0.00%	0	5
40	398.5 Other Tangible Plant	128	10	10.00%	13	0	13	0.00%	0	13
41	INTANGIBLE PLANT	7		0.00%	0	0	0	0.00%	0	0
42	COLLECTION PLANT	19,694		6.68%	1,316	0	1,316	0.00%	0	1,316
43	SYSTEM PUMPING PLANT	8,729		5.46%	477	0	477	0.00%	0	477
44	TREATMENT AND DISPOSAL PLANT	35,731		4.19%	1,497	0	1,497	0.00%	0	1,497
45	GENERAL PLANT	4,883		10.63%	519	0	519	0.00%	0	519
46	TOTAL DEPRECIATION EXPENSE	69,044		5.52%	3,809	0	3,809	0.00%	0	3,809
47	LESS: AMORTIZATION OF CIAC				(63)	0	(63)		0	(63)
48	NET DEPRECIATION EXPENSE - SEWER				3,746	0	3,746		0	3,746

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	6.01%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	724	3.96%	29	0	29	0.00%	0	29
3	Contributed Lines	0	3.96%	0	0	0	0.00%	0	0
4	Contributed Property Other Than Lines	0	5.22%	0	0	0	0.00%	0	0
5	Service Installation Fees	1,449	2.34%	34	0	34	0.00%	0	34
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	2,173		63	0	63		0	63

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 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	364.2 Flow Measuring Devices	4,169	834	20.01%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	17,541	549	3.13%
5	380.4 Treatment & Disposal	16,977	944	5.56%
6	381.4 Plant Sewers	1	0	0.00%
7	382.4 Outfall Sewer Lines	104	3	2.88%
8	389.4 Other Plant & Misc. Equipment	18	1	5.56%
9	**COMPOSITE RATE**	38,810	2,331	6.01%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	1,212	38	3.14%
12	360.2 Collection Sewers - Force	11,350	378	3.33%
13	361.2 Collection Sewers - Gravity	2,834	63	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	5	0	0.00%
16	354.3 Structures & Improvements	294	9	3.06%
17	370.3 Receiving Wells	44	1	2.27%
18	371.3 Pumping Equipment	8,380	466	5.56%
19	389.3 Other Plant & Misc. Equipment	11	1	9.09%
20	**COMPOSITE RATE**	24,130	956	3.96%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	128	3	2.34%
23	**COMPOSITE RATE**	128	3	2.34%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	38,810	2,331	6.01%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	24,130	956	3.96%
27	Service Installation Fees (Line 23)	128	3	2.34%
28	**COMPOSITE RATE**	63,069	3,290	5.22%

Column:
(2) is From Schedule B-13(S), page 1, Column 2.
(3) is From Schedule B-13(S), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1996 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%)**	799	0	799	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	570	30	600	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	570	30	600		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	553	0	553		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	553	0	553		
10	Non-used & Useful Percent			0.00%	A-6(S)7/7	
11	Non-used & Useful Amount		0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	553	0	553		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,921	30	1,952		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 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	17,751	0	17,751	B-4(S)
3	Less:				
4	O & M Expenses	24,936	670	25,606	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	3,746	0	3,746	B-14(S)
6	Amortization	(269)	0	(269)	B-18(S), A-21(S)
7	Taxes Other Than Income	1,921	829	2,751	B-15(S)
8	Pre-Tax Operating Expenses	30,334	1,499	31,833	
9	**PRE-TAX OPERATING INCOME**	(12,583)	(1,499)	(14,082)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(12,583)	(1,499)	(14,082)	
12	Less:				
13	Interest Expense:				
14	Rate Base	34,821	0	34,821	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	1,842	0	1,842	C-3
17	Net Taxable Income (L11 - L16)	(14,425)	(1,499)	(15,924)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(5,565)	(578)	(6,143)	
20	Less:				
21	Parent Debt Adjustment	105	0	105	C-1(S)
22	Investment Tax Credit	15	0	15	C-7(S)
23	**TOTAL INCOME TAXES**	(5,685)	(578)	(6,263)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Putnam / Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(13,453)			A-20 (S)	
2	Last Authorized Amortization Rate	2.00%				
3	Total Amortization Expense	(269)	0	(269)		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	(269)	0	(269)		B-2 (S)

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	(269)	0	(269)	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	0.00%	0.00%	0.00%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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