DOCKET
EXHIBIT NO. 67
CASE NO. 96-04227

Southern States Utilities

EXHIBIT FLL-6
BOOK 13 OF 13
REBUTTAL TESTIMONY

RATE SCHEDULES AND SUPPORTING DATA ASSOCIATED WITH STAFF PROPOSED RATE DESIGNS

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

POINT O' WOODS - ZEPHYR SHORES

PROJECTED TEST YEAR ENDED 12/31/96

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495-WS EXHIBIT NO 67
COMPANY/ WITNESS: SSU/Deason
DATE: 4-29-97

DOCUMENT NUMBER-DATE
03425 MAR 21 95
FPSC-RECORDS/REPORTING

EXHIBIT FLL-6
BOOK 13 OF 13
REBUTTAL TESTIMONY

DETAILED 1996 WASTEWATER RATE BASE AND
OPERATING INCOME FOR UNIFORM PLANTS
POINT O' WOODS - ZEPHYR SHORES

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PLANT NAME	COUNTY	SCHEDULE A	SCHEDULE B
Point O' Woods	Citrus	1 - 48	49 - 78
Salt Springs	Marion	79 - 126	127 - 156
Silver Lake Oaks	Putnam	157 - 204	205 - 234
South Forty	Marion	235 - 282	283 - 312
Sugar Mill	Volusia	313 - 360	361 - 390
Sugarmill Woods	Citrus	391 - 438	439 - 468
Sunny Hills	Washington	469 - 516	517 - 546
Sunshine Parkway	Lake	547 - 594	595 - 624
University Shores	Orange	625 - 672	673 - 702
Venetian Village	Lake	703 - 750	751 - 780
Woodmere	Duval	781 - 828	829 - 858
Zephyr Shores	Pasco	859 - 906	907 - 936

SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	490,894	0	490,894	A-6 (S)
2	Utility Land & Land Rights	2,581	0	2,581	A-6 (S)
3	Non-Used and Useful	(49,952)	0	(49,952)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(126,813)	0	(126,813)	A-10 (S)
6	CIAC	(116,933)	0	(116,933)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	22,134	0	22,134	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	(1,034)	0	(1,034)	Vol. II
13	Deferred Taxes	6,544	0	6,544	C-7 (S)
14	Working Capital Allowance	5,991	0	5,991	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	233,412	0	233,412	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Citrus / Point O' Woods
Docket No.: .950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		371,516
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**		371,516
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	3,731
21	1993 Net Additions		3,731
22	**12/31/93 Balance**		375,247
23			
24			
25	1994 Additions		15,764
26	1994 Retirements		1,116
27	1994 Adjustments		0
28	1994 Net Additions		14,648
29	**12/31/94 Balance**		389,895
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(167)
32	1995 Additions		107,406
33	1995 Retirements		3,371
34	1995 Adjustments		0
35	1995 Net Additions		104,035
36	**12/31/95 Balance**		493,764
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,555)
39	1996 Additions		2,107
40	1996 Retirements		18
41	1996 Adjustments		0
42	1996 Net Additions		2,090
43	**12/31/96 Balance**		494,299

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

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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		Balance Per Books	Net Additions 12/31/95 - 12/31/96			Balance Per Books	Utility	Adjusted Balance	Balance Per	Utility	Adjusted Utility
No.	Account No. and Name	12/31/95	Gross	Retirements	Net	12/31/96	Adjustments	12/31/96	Books	Adjustments	Balance
1	**INTANGIBLE PLANT**										
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	224	0	0	0	224	0	224	224	0	224
4	389.1 Other Plant & Misc. Equipment	83	0	0	0	83	0	83	83	0	83
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	1,836	0	0	0	1,836	0	1,836	1,836	0	1,836
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	127,185	0	0	0	127,185	0	127,185	127,185	0	127,185
9	361.2 Collection Sewers - Gravity	29,890	0	0	0	29,890	0	29,890	29,890	0	29,890
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	36,374	0	0	0	36,374	0	36,374	36,374	0	36,374
12	364.2 Flow Measuring Devices	(499)	0	0	0	(499)	0	(499)	(499)	0	(499)
13	365.2 Flow Measuring Installation	4,120	0	0	0	4,120	0	4,120	4,120	0	4,120
14	389.2 Other Plant & Misc. Equipment	12	0	0	0	12	0	12	12	0	12
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	25,639	0	0	0	25,639	0	25,639	25,639	0	25,639
18	370.3 Receiving Wells	26	0	0	0	26	0	26	26	0	26
19	371.3 Pumping Equipment	7,450	0	0	0	7,450	0	7,450	7,450	0	7,450
20	389.3 Other Plant & Misc. Equipment	25	0	0	0	25	0	25	25	0	25
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	351	0	0	0	351	0	351	351	0	351
23	354.4 Structures & Improvements	3,405	0	0	0	3,405	0	3,405	3,405	0	3,405
24	380.4 Treatment & Disposal	233,866	0	0	0	233,866	0	233,866	233,866	0	233,866
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	232	0	0	0	232	0	232	232	0	232
27	389.4 Other Plant & Misc. Equipment	20	0	0	0	20	0	20	20	0	20
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	394	0	0	0	394	0	394	394	0	394
30	354.5 Structures & Improvements	4,008	34	(18)	16	4,024	0	4,024	4,019	0	4,019
31	390.5 Office Furniture & Equipment	2,484	0	0	0	2,484	0	2,484	2,484	0	2,484
32	390.51 Computer Equipment	5,852	1,255	0	1,255	7,107	0	7,107	6,611	0	6,611
33	391.5 Transportation Equipment	3,712	169	0	169	3,881	0	3,881	3,814	0	3,814
34	392.5 Stores Equipment	36	0	0	0	36	0	36	36	0	36
35	393.5 Tools, Shop & Garage Equipment	1,354	51	0	51	1,404	0	1,404	1,384	0	1,384
36	394.5 Laboratory Equipment	1,231	40	0	40	1,271	0	1,271	1,255	0	1,255
37	395.5 Power Operated Equipment	1,247	559	0	559	1,806	0	1,806	1,585	0	1,585
38	396.5 Communication Equipment	719	0	0	0	719	0	719	719	0	719
39	397.5 Miscellaneous Equipment	323	0	0	0	323	0	323	323	0	323
40	398.5 Other Tangible Plant	609	0	0	0	609	0	609	609	0	609
41	**INTANGIBLE PLANT**	307	0	0	0	307	0	307	307	0	307
42	**COLLECTION PLANT**	198,918	0	0	0	198,918	0	198,918	198,918	0	198,918
43	**SYSTEM PUMPING PLANT**	33,140	0	0	0	33,140	0	33,140	33,140	0	33,140
44	**TREATMENT AND DISPOSAL PLANT**	237,875	0	0	0	237,875	0	237,875	237,875	0	237,875
45	**GENERAL PLANT**	21,968	2,107	(18)	2,090	24,058	0	24,058	23,235	0	23,235
46	**TOTAL PLANT IN SERVICE**	492,209	2,107	(18)	2,090	494,299	0	494,299	493,475	0	493,475
47	**LAND & LAND RIGHTS**	2,581	0	0	0	2,581	0	2,581	2,581	0	2,581
48	**TOTAL PIS LESS LAND**	489,628	2,107	(18)	2,090	491,718	0	491,718	490,894	0	490,894

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	224	224	224	224	224	224	224	224	224	224	224	224	224	0	224
4	389.1 Other Plant & Misc. Equipment	83	83	83	83	83	83	83	83	83	83	83	83	83	0	83
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	0	1,836
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	127,185	127,185	127,185	127,185	127,185	127,185	127,185	127,185	127,185	127,185	127,185	127,185	127,185	0	127,185
9	361.2 Collection Sewers - Gravity	29,890	29,890	29,890	29,890	29,890	29,890	29,890	29,890	29,890	29,890	29,890	29,890	29,890	0	29,890
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	36,374	36,374	36,374	36,374	36,374	36,374	36,374	36,374	36,374	36,374	36,374	36,374	36,374	0	36,374
12	364.2 Flow Measuring Devices	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	0	(499)
13	365.2 Flow Measuring Installation	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	0	4,120
14	389.2 Other Plant & Misc. Equipment	12	12	12	12	12	12	12	12	12	12	12	12	12	0	12
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	25,639	25,639	25,639	25,639	25,639	25,639	25,639	25,639	25,639	25,639	25,639	25,639	25,639	0	25,639
18	370.3 Receiving Wells	26	26	26	26	26	26	26	26	26	26	26	26	26	0	26
19	371.3 Pumping Equipment	7,450	7,450	7,450	7,450	7,450	7,450	7,450	7,450	7,450	7,450	7,450	7,450	7,450	0	7,450
20	389.3 Other Plant & Misc. Equipment	25	25	25	25	25	25	25	25	25	25	25	25	25	0	25
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	351	351	351	351	351	351	351	351	351	351	351	351	351	0	351
23	354.4 Structures & Improvements	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	0	3,405
24	380.4 Treatment & Disposal	233,866	233,866	233,866	233,866	233,866	233,866	233,866	233,866	233,866	233,866	233,866	233,866	233,866	0	233,866
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	232	232	232	232	232	232	232	232	232	232	232	232	232	0	232
27	389.4 Other Plant & Misc. Equipment	20	20	20	20	20	20	20	20	20	20	20	20	20	0	20
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	394	394	394	394	394	394	394	394	394	394	394	394	394	0	394
30	354.5 Structures & Improvements	4,008	4,021	4,022	4,025	4,026	4,026	4,012	4,012	4,013	4,016	4,018	4,021	4,024	16	4,019
31	390.5 Office Furniture & Equipment	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	0	2,484
32	390.51 Computer Equipment	5,852	6,349	6,388	6,491	6,511	6,531	6,653	6,674	6,694	6,797	6,896	7,004	7,107	1,255	6,611
33	391.5 Transportation Equipment	3,712	3,779	3,784	3,798	3,801	3,803	3,820	3,823	3,825	3,839	3,852	3,867	3,881	169	3,814
34	392.5 Stores Equipment	36	36	36	36	36	36	36	36	36	36	36	36	36	0	36
35	393.5 Tools, Shop & Garage Equipment	1,354	1,374	1,375	1,379	1,380	1,381	1,386	1,387	1,388	1,392	1,396	1,400	1,404	51	1,384
36	394.5 Laboratory Equipment	1,231	1,247	1,248	1,252	1,252	1,253	1,257	1,257	1,258	1,261	1,264	1,268	1,271	40	1,255
37	395.5 Power Operated Equipment	1,247	1,469	1,486	1,532	1,541	1,550	1,604	1,613	1,622	1,668	1,712	1,760	1,806	559	1,585
38	396.5 Communication Equipment	719	719	719	719	719	719	719	719	719	719	719	719	719	0	719
39	397.5 Miscellaneous Equipment	323	323	323	323	323	323	323	323	323	323	323	323	323	0	323
40	398.5 Other Tangible Plant	609	609	609	609	609	609	609	609	609	609	609	609	609	0	609
41	**INTANGIBLE PLANT**	307	307	307	307	307	307	307	307	307	307	307	307	307	0	307
42	**COLLECTION PLANT**	198,918	198,918	198,918	198,918	198,918	198,918	198,918	198,918	198,918	198,918	198,918	198,918	198,918	0	198,918
43	**SYSTEM PUMPING PLANT**	33,140	33,140	33,140	33,140	33,140	33,140	33,140	33,140	33,140	33,140	33,140	33,140	33,140	0	33,140
44	**TREATMENT AND DISPOSAL PLANT**	237,875	237,875	237,875	237,875	237,875	237,875	237,875	237,875	237,875	237,875	237,875	237,875	237,875	0	237,875
45	**GENERAL PLANT**	21,968	22,804	22,869	23,041	23,076	23,110	23,297	23,331	23,366	23,538	23,705	23,886	24,058	2,090	23,235
46	**TOTAL PLANT IN SERVICE**	492,209	493,045	493,109	493,282	493,316	493,351	493,538	493,572	493,606	493,779	493,945	494,126	494,299	2,090	493,475
47	**LAND & LAND RIGHTS**	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	0	2,581
48	**TOTAL PIS LESS LAND**	489,628	490,464	490,528	490,701	490,735	490,769	490,956	490,991	491,025	491,198	491,364	491,545	491,718	2,090	490,894

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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-6 (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	13	1	3	1	1	(14)	1	1	3	3	3	3	16	11
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	498	38	103	20	20	122	20	20	103	99	108	103	1,255	760
33	391.5 Transportation Equipment	67	5	14	3	3	16	3	3	14	13	15	14	169	102
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	20	2	4	1	1	5	1	1	4	4	4	4	51	31
36	394.5 Laboratory Equipment	16	1	3	1	1	4	1	1	3	3	3	3	40	24
37	395.5 Power Operated Equipment	222	17	46	9	9	54	9	9	46	44	48	46	559	338
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**	836	64	172	34	34	187	34	34	172	166	181	172	2,090	1,266
46	**TOTAL NET ADDITIONS**	836	64	172	34	34	187	34	34	172	166	181	172	2,090	1,266
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	836	64	172	34	34	187	34	34	172	166	181	172	2,090	1,266

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	13	1	3	1	1	3	1	1	3	3	3	3	34	21
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	498	38	103	20	20	122	20	20	103	99	108	103	1,255	760
33	391.5 Transportation Equipment	67	5	14	3	3	16	3	3	14	13	15	14	189	102
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	20	2	4	1	1	5	1	1	4	4	4	4	51	31
36	394.5 Laboratory Equipment	16	1	3	1	1	4	1	1	3	3	3	3	40	24
37	395.5 Power Operated Equipment	222	17	46	9	9	54	9	9	46	44	48	46	559	338
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**	836	64	172	34	34	205	34	34	172	166	181	172	2,107	1,276
46	**TOTAL GROSS ADDITIONS**	836	64	172	34	34	205	34	34	172	166	181	172	2,107	1,276
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	836	64	172	34	34	205	34	34	172	166	181	172	2,107	1,276

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	18	0	0	0	0	0	0	18	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	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	18	0	0	0	0	0	0	18	9
46	**TOTAL RETIREMENTS**	0	0	0	0	0	18	0	0	0	0	0	0	18	9
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	18	0	0	0	0	0	0	18	9

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

Company: SSU / Citrus / Point O' Woods
Docket No. 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	224	0.00%	0
4	389.1 Other Plant & Misc. Equipment	83	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	1,836	0.00%	0
7	354.2 Structures & Improvements	0	0.00%	0
8	360.2 Collection Sewers - Force	127,185	0.00%	0
9	361.2 Collection Sewers - Gravity	29,890	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	36,374	0.00%	0
12	364.2 Flow Measuring Devices	(499)	0.00%	0
13	365.2 Flow Measuring Installation	4,120	0.00%	0
14	369.2 Other Plant & Misc. Equipment	12	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	25,639	0.00%	0
18	370.3 Receiving Wells	26	0.00%	0
19	371.3 Pumping Equipment	7,450	0.00%	0
20	389.3 Other Plant & Misc. Equipment	25	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	351	0.00%	0
23	354.4 Structures & Improvements	3,405	48.47%	1,651
24	380.4 Treatment & Disposal	233,866	27.06% (1)	63,284
25	381.4 Plant Sewers	0	48.47%	0
26	382.4 Outfall Sewer Lines	232	48.47%	112
27	389.4 Other Plant & Misc. Equipment	20	48.47%	10
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	394	0.00%	0
30	354.5 Structures & Improvements	4,019	0.00%	0
31	390.5 Office Furniture & Equipment	2,484	0.00%	0
32	390.51 Computer Equipment	6,611	0.00%	0
33	391.5 Transportation Equipment	3,814	0.00%	0
34	392.5 Stores Equipment	36	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,384	0.00%	0
36	394.5 Laboratory Equipment	1,255	0.00%	0
37	395.5 Power Operated Equipment	1,585	0.00%	0
38	396.5 Communication Equipment	719	0.00%	0
39	397.5 Miscellaneous Equipment	323	0.00%	0
40	398.5 Other Tangible Plant	609	0.00%	0
41	**INTANGIBLE PLANT**	307	0.00%	0
42	**COLLECTION PLANT**	198,918	0.00%	0
43	**SYSTEM PUMPING PLANT**	33,140	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	237,875	27.35%	65,057
45	**GENERAL PLANT**	23,235	0.00%	0
46	**TOTAL PLANT IN SERVICE**	493,475	13.18%	65,057
47	**LAND & LAND RIGHTS**	2,581	0.00%	0
48	**TOTAL PIS LESS LAND**	490,894	13.25%	65,057

Note:
1. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
		AVERAGE 1996 - NON-USED & USEFUL			
1	Plant in Service	65,057	0	65,057	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(15,105)	0	(15,105)	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**	49,952	0	49,952	

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		67,578
10	Utility Adjustment to ordered balance (1)		(5,253)
11	1992 Additions		9,219
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		9,219
15	**12/31/92 Balance**		71,543
16			
17			
18	1993 Additions		11,281
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,640
21	1993 Net Additions		12,921
22	**12/31/93 Balance**		84,465
23			
24			
25	1994 Additions		16,321
26	1994 Retirements		1,116
27	1994 Adjustments		0
28	1994 Net Additions		15,205
29	**12/31/94 Balance**		99,669
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(74)
32	1995 Additions		19,704
33	1995 Retirements		3,371
34	1995 Adjustments		0
35	1995 Net Additions		16,333
36	**12/31/95 Balance**		115,929
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(445)
39	1996 Additions		22,678
40	1996 Retirements		18
41	1996 Adjustments		0
42	1996 Net Additions		22,660
43	**12/31/96 Balance**		138,144

(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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	26	6	32	0	32	29	0	29
4	389.1 Other Plant & Misc. Equipment	20	5	25	0	25	23	0	23
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	40,980	4,235	45,215	0	45,215	43,097	0	43,097
9	361.2 Collection Sewers - Gravity	3,163	664	3,827	0	3,827	3,495	0	3,495
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	8,631	957	9,588	0	9,588	9,109	0	9,109
12	364.2 Flow Measuring Devices	(650)	(100)	(750)	0	(750)	(700)	0	(700)
13	365.2 Flow Measuring Installation	162	108	270	0	270	216	0	216
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	3,268	803	4,071	0	4,071	3,669	0	3,669
18	370.3 Receiving Wells	6	1	7	0	7	7	0	7
19	371.3 Pumping Equipment	685	414	1,099	0	1,099	892	0	892
20	389.3 Other Plant & Misc. Equipment	8	1	9	0	9	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	572	107	679	0	679	625	0	625
24	380.4 Treatment & Disposal	48,094	13,003	61,097	0	61,097	54,595	0	54,595
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	49	8	57	0	57	53	0	53
27	389.4 Other Plant & Misc. Equipment	6	1	7	0	7	7	0	7
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	906	82	988	0	988	947	0	947
31	390.5 Office Furniture & Equipment	1,145	166	1,311	0	1,311	1,228	0	1,228
32	390.51 Computer Equipment	2,687	1,102	3,789	0	3,789	3,238	0	3,238
33	391.5 Transportation Equipment	2,742	636	3,378	0	3,378	3,060	0	3,060
34	392.5 Stores Equipment	12	2	14	0	14	13	0	13
35	393.5 Tools, Shop & Garage Equipment	700	87	787	0	787	744	0	744
36	394.5 Laboratory Equipment	182	84	266	0	266	224	0	224
37	395.5 Power Operated Equipment	1,272	132	1,404	0	1,404	1,338	0	1,338
38	396.5 Communication Equipment	336	72	408	0	408	372	0	372
39	397.5 Miscellaneous Equipment	81	22	103	0	103	92	0	92
40	398.5 Other Tangible Plant	400	61	461	0	461	431	0	431
41	**INTANGIBLE PLANT**	46	11	57	0	57	52	0	52
42	**COLLECTION PLANT**	52,285	5,865	58,150	0	58,150	55,217	0	55,217
43	**SYSTEM PUMPING PLANT**	3,967	1,219	5,186	0	5,186	4,577	0	4,577
44	**TREATMENT AND DISPOSAL PLANT**	48,721	13,119	61,840	0	61,840	55,280	0	55,280
45	**GENERAL PLANT**	10,465	2,446	12,911	0	12,911	11,687	0	11,687
46	**TOTAL SEWER ACCUM. DEPR.**	115,484	22,660	138,144	0	138,144	126,813	0	126,813

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	20	20	20	20	20	20	25	25	25	25	25	25	25	5	23
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	40,980	41,333	41,686	42,039	42,392	42,745	43,097	43,450	43,803	44,156	44,509	44,862	45,215	4,235	43,097
9	361.2 Collection Sewers - Gravity	3,163	3,218	3,273	3,328	3,383	3,438	3,497	3,552	3,607	3,662	3,717	3,772	3,827	664	3,495
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	8,631	8,711	8,791	8,871	8,951	9,031	9,108	9,188	9,268	9,348	9,428	9,508	9,588	957	9,109
12	364.2 Flow Measuring Devices	(650)	(658)	(666)	(674)	(682)	(690)	(702)	(710)	(718)	(726)	(734)	(742)	(750)	(100)	(700)
13	365.2 Flow Measuring Installation	162	171	180	189	198	207	216	225	234	243	252	261	270	108	216
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	3,268	3,335	3,402	3,469	3,536	3,603	3,669	3,736	3,803	3,870	3,937	4,004	4,071	803	3,669
18	370.3 Receiving Wells	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
19	371.3 Pumping Equipment	685	720	755	790	825	860	889	924	959	994	1,029	1,064	1,099	414	892
20	389.3 Other Plant & Misc. Equipment	8	8	8	8	8	8	9	9	9	9	9	9	9	1	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	572	581	590	599	608	617	625	634	643	652	661	670	679	107	625
24	380.4 Treatment & Disposal	48,094	49,178	50,262	51,346	52,430	53,514	54,593	55,677	56,761	57,845	58,929	60,013	61,097	13,003	54,595
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	49	50	51	52	53	54	51	52	53	54	55	56	57	8	53
27	389.4 Other Plant & Misc. Equipment	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
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	906	914	922	930	938	946	940	948	956	964	972	980	988	82	947
31	390.5 Office Furniture & Equipment	1,145	1,159	1,173	1,187	1,201	1,215	1,227	1,241	1,255	1,269	1,283	1,297	1,311	166	1,228
32	390.51 Computer Equipment	2,687	2,779	2,871	2,963	3,055	3,147	3,237	3,329	3,421	3,513	3,605	3,697	3,789	1,102	3,238
33	391.5 Transportation Equipment	2,742	2,795	2,848	2,901	2,954	3,007	3,060	3,113	3,166	3,219	3,272	3,325	3,378	636	3,060
34	392.5 Stores Equipment	12	12	12	12	12	12	14	14	14	14	14	14	14	2	13
35	393.5 Tools, Shop & Garage Equipment	700	707	714	721	728	735	745	752	759	766	773	780	787	87	744
36	394.5 Laboratory Equipment	182	189	196	203	210	217	224	231	238	245	252	259	266	84	224
37	395.5 Power Operated Equipment	1,272	1,283	1,294	1,305	1,316	1,327	1,338	1,349	1,360	1,371	1,382	1,393	1,404	132	1,338
38	396.5 Communication Equipment	336	342	348	354	360	366	372	378	384	390	396	402	408	72	372
39	397.5 Miscellaneous Equipment	81	83	85	87	89	91	91	93	95	97	99	101	103	22	92
40	398.5 Other Tangible Plant	400	405	410	415	420	425	431	436	441	446	451	456	461	61	431
41	**INTANGIBLE PLANT**	46	47	48	49	50	51	51	52	53	54	55	56	57	11	52
42	**COLLECTION PLANT**	52,285	52,774	53,263	53,752	54,241	54,730	55,216	55,705	56,194	56,683	57,172	57,661	58,150	5,865	55,217
43	**SYSTEM PUMPING PLANT**	3,967	4,069	4,171	4,273	4,375	4,477	4,574	4,676	4,778	4,880	4,982	5,084	5,186	1,219	4,577
44	**TREATMENT AND DISPOSAL PLANT**	48,721	49,815	50,909	52,003	53,097	54,191	55,276	56,370	57,464	58,558	59,652	60,746	61,840	13,119	55,280
45	**GENERAL PLANT**	10,465	10,670	10,875	11,080	11,285	11,490	11,681	11,886	12,091	12,296	12,501	12,706	12,911	2,446	11,687
46	**TOTAL SEWER ACCUM. DEPR.**	115,484	117,375	119,266	121,157	123,048	124,939	126,798	128,689	130,580	132,471	134,362	136,253	138,144	22,660	126,813

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	5	0	0	0	0	0	0	5	3
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	353	353	353	353	353	352	353	353	353	353	353	353	4,235	2,117
9	361.2 Collection Sewers - Gravity	55	55	55	55	55	59	55	55	55	55	55	55	664	332
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	80	80	80	80	80	77	80	80	80	80	80	80	957	478
12	364.2 Flow Measuring Devices	(8)	(8)	(8)	(8)	(8)	(12)	(8)	(8)	(8)	(8)	(8)	(8)	(100)	(50)
13	365.2 Flow Measuring Installation	9	9	9	9	9	9	9	9	9	9	9	9	108	54
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	67	67	67	67	67	66	67	67	67	67	67	67	803	401
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	29	35	35	35	35	35	35	414	207
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	9	9	9	9	9	8	9	9	9	9	9	9	107	53
24	380.4 Treatment & Disposal	1,084	1,084	1,084	1,084	1,084	1,079	1,084	1,084	1,084	1,084	1,084	1,084	13,003	6,501
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	(3)	1	1	1	1	1	1	8	4
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	8	8	8	8	8	(6)	8	8	8	8	8	8	82	41
31	390.5 Office Furniture & Equipment	14	14	14	14	14	12	14	14	14	14	14	14	166	83
32	390.51 Computer Equipment	92	92	92	92	92	90	92	92	92	92	92	92	1,102	551
33	391.5 Transportation Equipment	53	53	53	53	53	53	53	53	53	53	53	53	636	318
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	7	7	7	7	7	10	7	7	7	7	7	7	87	44
36	394.5 Laboratory Equipment	7	7	7	7	7	7	7	7	7	7	7	7	84	42
37	395.5 Power Operated Equipment	11	11	11	11	11	11	11	11	11	11	11	11	132	66
38	396.5 Communication Equipment	6	6	6	6	6	6	6	6	6	6	6	6	72	36
39	397.5 Miscellaneous Equipment	2	2	2	2	2	0	2	2	2	2	2	2	22	11
40	398.5 Other Tangible Plant	5	5	5	5	5	6	5	5	5	5	5	5	61	31
41	**INTANGIBLE PLANT**	1	1	1	1	1	0	1	1	1	1	1	1	11	6
42	**COLLECTION PLANT**	489	489	489	489	489	486	489	489	489	489	489	489	5,865	2,932
43	**SYSTEM PUMPING PLANT**	102	102	102	102	102	97	102	102	102	102	102	102	1,219	610
44	**TREATMENT AND DISPOSAL PLANT**	1,094	1,094	1,094	1,094	1,094	1,085	1,094	1,094	1,094	1,094	1,094	1,094	13,119	6,559
45	**GENERAL PLANT**	205	205	205	205	205	191	205	205	205	205	205	205	2,446	1,224
46	**TOTAL NET ADDITIONS**	1,891	1,891	1,891	1,891	1,891	1,859	1,891	1,891	1,891	1,891	1,891	1,891	22,660	11,331

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	5	0	0	0	0	0	0	5	3
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	353	353	353	353	353	352	353	353	353	353	353	353	4,235	2,117
9	361.2 Collection Sewers - Gravity	55	55	55	55	55	59	55	55	55	55	55	55	664	332
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	80	80	80	80	80	77	80	80	80	80	80	80	957	478
12	364.2 Flow Measuring Devices	(8)	(8)	(8)	(8)	(8)	(12)	(8)	(8)	(8)	(8)	(8)	(8)	(100)	(50)
13	365.2 Flow Measuring Installation	9	9	9	9	9	9	9	9	9	9	9	9	108	54
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	67	67	67	67	67	66	67	67	67	67	67	67	803	401
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	29	35	35	35	35	35	35	414	207
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	9	9	9	9	9	8	9	9	9	9	9	9	107	53
24	380.4 Treatment & Disposal	1,084	1,084	1,084	1,084	1,084	1,079	1,084	1,084	1,084	1,084	1,084	1,084	13,003	6,501
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	(3)	1	1	1	1	1	1	8	4
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	8	8	8	8	8	12	8	8	8	8	8	8	100	50
31	390.5 Office Furniture & Equipment	14	14	14	14	14	12	14	14	14	14	14	14	166	83
32	390.51 Computer Equipment	92	92	92	92	92	90	92	92	92	92	92	92	1,102	551
33	391.5 Transportation Equipment	53	53	53	53	53	53	53	53	53	53	53	53	636	318
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	7	7	7	7	7	10	7	7	7	7	7	7	87	44
36	394.5 Laboratory Equipment	7	7	7	7	7	7	7	7	7	7	7	7	84	42
37	395.5 Power Operated Equipment	11	11	11	11	11	11	11	11	11	11	11	11	132	66
38	396.5 Communication Equipment	6	6	6	6	6	6	6	6	6	6	6	6	72	36
39	397.5 Miscellaneous Equipment	2	2	2	2	2	0	2	2	2	2	2	2	22	11
40	398.5 Other Tangible Plant	5	5	5	5	5	6	5	5	5	5	5	5	61	31
41	**INTANGIBLE PLANT**	1	1	1	1	1	0	1	1	1	1	1	1	11	6
42	**COLLECTION PLANT**	489	489	489	489	489	486	489	489	489	489	489	489	5,865	2,932
43	**SYSTEM PUMPING PLANT**	102	102	102	102	102	97	102	102	102	102	102	102	1,219	610
44	**TREATMENT AND DISPOSAL PLANT**	1,094	1,094	1,094	1,094	1,094	1,085	1,094	1,094	1,094	1,094	1,094	1,094	13,119	6,559
45	**GENERAL PLANT**	205	205	205	205	205	209	205	205	205	205	205	205	2,464	1,233
46	**TOTAL GROSS ADDITIONS**	1,891	1,891	1,891	1,891	1,891	1,877	1,891	1,891	1,891	1,891	1,891	1,891	22,678	11,340

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	18	0	0	0	0	0	0	18	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	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	18	0	0	0	0	0	0	18	9
46	**TOTAL RETIREMENTS**	0	0	0	0	0	18	0	0	0	0	0	0	18	9

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	23	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	43,097	0.00%	0
9	361.2 Collection Sewers - Gravity	3,495	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	9,109	0.00%	0
12	364.2 Flow Measuring Devices	(700)	0.00%	0
13	365.2 Flow Measuring Installation	216	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	3,669	0.00%	0
18	370.3 Receiving Wells	7	0.00%	0
19	371.3 Pumping Equipment	892	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	625	48.47%	303
24	380.4 Treatment & Disposal	54,595	27.06% (1)	14,773
25	381.4 Plant Sewers	0	48.47%	0
26	382.4 Outfall Sewer Lines	53	48.47%	26
27	389.4 Other Plant & Misc. Equipment	7	48.47%	3
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	947	0.00%	0
31	390.5 Office Furniture & Equipment	1,228	0.00%	0
32	390.51 Computer Equipment	3,238	0.00%	0
33	391.5 Transportation Equipment	3,060	0.00%	0
34	392.5 Stores Equipment	13	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	744	0.00%	0
36	394.5 Laboratory Equipment	224	0.00%	0
37	395.5 Power Operated Equipment	1,338	0.00%	0
38	396.5 Communication Equipment	372	0.00%	0
39	397.5 Miscellaneous Equipment	92	0.00%	0
40	398.5 Other Tangible Plant	431	0.00%	0
41	**INTANGIBLE PLANT**	52	0.00%	0
42	**COLLECTION PLANT**	55,217	0.00%	0
43	**SYSTEM PUMPING PLANT**	4,577	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	55,280	27.32%	15,105
45	**GENERAL PLANT**	11,687	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	126,813	11.91%	15,105

Note:
1. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	104,680
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,450
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,450
15	**12/31/92 Balance**	107,130
16		
17		
18	1993 Additions	350
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	350
22	**12/31/93 Balance**	107,480
23		
24		
25	1994 Additions	350
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	350
29	**12/31/94 Balance**	107,830
30		
31		
32	1995 Additions	6,762
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	6,762
36	**12/31/95 Balance**	114,592
37		
38		
39	1996 Additions	4,347
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	4,347
43	**12/31/96 Balance**	118,939

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

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	55,345	0	55,345	(29,745)	25,600	55,345	(29,745)	25,600	0.00%	0
2	Line/Main Extensions	39,475	0	39,475	0	39,475	39,475	0	39,475	0.00%	0
3	Contributed Lines	33,255	0	33,255	29,745	63,000	33,255	29,745	63,000	0.00%	0
4	Cont. Prpty Other than Lines	(29,745)	0	(29,745)	0	(29,745)	(29,745)	0	(29,745)	0.00%	0
5	Service Installation Fees	16,262	4,347	20,609	0	20,609	18,603	0	18,603	0.00%	0
6	**TOTAL SEWER CIAC**	114,592	4,347	118,939	0	118,939	116,933	0	116,933	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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	55,345	55,345	55,345	55,345	55,345	55,345	55,345	55,345	55,345	55,345	55,345	55,345	55,345	0	55,345
2	Line/Main Extensions	39,475	39,475	39,475	39,475	39,475	39,475	39,475	39,475	39,475	39,475	39,475	39,475	39,475	0	39,475
3	Contributed Lines	33,255	33,255	33,255	33,255	33,255	33,255	33,255	33,255	33,255	33,255	33,255	33,255	33,255	0	33,255
4	Cont. Prpty Other than Lines	-29,745	(29,745)	(29,745)	(29,745)	(29,745)	(29,745)	(29,745)	(29,745)	(29,745)	(29,745)	(29,745)	(29,745)	(29,745)	0	(29,745)
5	Service Installation Fees	16,262	16,262	16,745	17,228	17,711	18,194	18,677	19,160	19,643	20,126	20,609	20,609	20,609	4,347	18,603
6	**TOTAL SEWER CIAC**	114,592	114,592	115,075	115,558	116,041	116,524	117,007	117,490	117,973	118,456	118,939	118,939	118,939	4,347	116,933

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	483	483	483	483	483	483	483	483	483	0	0	4,347	2,341
6	**TOTAL**	0	483	483	483	483	483	483	483	483	483	0	0	4,347	2,341

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	483	483	483	483	483	483	483	483	483	0	0	4,347	2,341
6	**TOTAL**	0	483	483	483	483	483	483	483	483	483	0	0	4,347	2,341

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	(29,745)	0	0	0	0	0	0	0	0	0	0	0	(29,745)	(29,745)
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	29,745	0	0	0	0	0	0	0	0	0	0	0	29,745	29,745
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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)

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	5,854
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	2,648
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,648
15	**12/31/92 Balance**	8,502
16		
17		
18	1993 Additions	3,094
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	3,094
22	**12/31/93 Balance**	11,596
23		
24		
25	1994 Additions	4,155
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	4,155
29	**12/31/94 Balance**	15,751
30		
31		
32	1995 Additions	4,435
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	4,435
36	**12/31/95 Balance**	20,186
37		
38		
39	1996 Additions	3,897
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	3,897
43	**12/31/96 Balance**	24,083

(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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	7,431	1,393	8,824	0	8,824	8,128	0	8,128	0.00%	0
2	Line/Main Extensions	9,003	1,271	10,274	0	10,274	9,638	0	9,638	0.00%	0
3	Contributed Lines	4,392	2,029	6,421	0	6,421	5,407	0	5,407	0.00%	0
4	Cont. Prpty Other than Lines	(1,833)	(1,285)	(3,118)	0	(3,118)	(2,476)	0	(2,476)	0.00%	0
5	Service Installation Fees	1,193	489	1,682	0	1,682	1,437	0	1,437	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	20,186	3,897	24,083	0	24,083	22,134	0	22,134	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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	7,431	7,547	7,663	7,779	7,895	8,011	8,128	8,244	8,360	8,476	8,592	8,708	8,824	1,393	8,128
2	Line/Main Extensions	9,003	9,109	9,215	9,321	9,427	9,533	9,638	9,744	9,850	9,956	10,062	10,168	10,274	1,271	9,638
3	Contributed Lines	4,392	4,561	4,730	4,899	5,068	5,237	5,407	5,576	5,745	5,914	6,083	6,252	6,421	2,029	5,407
4	Cont. Prpty Other than Lines	(1,833)	(1,940)	(2,047)	(2,154)	(2,261)	(2,368)	(2,476)	(2,583)	(2,690)	(2,797)	(2,904)	(3,011)	(3,118)	(1,285)	(2,476)
5	Service Installation Fees	1,193	1,234	1,275	1,316	1,357	1,398	1,436	1,477	1,518	1,559	1,600	1,641	1,682	489	1,437
6	**TOTAL**	20,186	20,511	20,836	21,161	21,486	21,811	22,133	22,458	22,783	23,108	23,433	23,758	24,083	3,897	22,134

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	116	116	116	116	116	117	116	116	116	116	116	116	1,393	697
2	Line/Main Extensions	106	106	106	106	106	105	106	106	106	106	106	106	1,271	635
3	Contributed Lines	169	169	169	169	169	170	169	169	169	169	169	169	2,029	1,015
4	Cont. Prpty Other than Lines	(107)	(107)	(107)	(107)	(107)	(108)	(107)	(107)	(107)	(107)	(107)	(107)	(1,285)	(643)
5	Service Installation Fees	41	41	41	41	41	38	41	41	41	41	41	41	489	244
6	**TOTAL**	325	325	325	325	325	322	325	325	325	325	325	325	3,897	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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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

(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 Gross Additions	Average Gross Add. 1996
1	Plant Capacity Fees	116	116	116	116	116	117	116	116	116	116	116	116	1,393	697
2	Line/Main Extensions	106	106	106	106	106	105	106	106	106	106	106	106	1,271	635
3	Contributed Lines	169	169	169	169	169	170	169	169	169	169	169	169	2,029	1,015
4	Cont. Prpty Other than Lines	(107)	(107)	(107)	(107)	(107)	(108)	(107)	(107)	(107)	(107)	(107)	(107)	(1,285)	(643)
5	Service Installation Fees	41	41	41	41	41	38	41	41	41	41	41	41	489	244
6	**TOTAL**	325	325	325	325	325	322	325	325	325	325	325	325	3,897	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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended 12/31/96
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) 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 Park	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

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

FPSC REGULATED NON-UNIFORM PLANTS

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

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	27.35%
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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	**TOTAL CASH**	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,296	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	164,966	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	126,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	**TOTAL ASSETS**	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**TOTAL LIABILITIES**	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	**ASSETS - LIABILITIES**	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

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

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,868	377,260,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,848	12,240,842	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,267,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	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	6,096,028	7,656,940	8,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

FPSC
Schedule: A-16 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	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	381,585	381,845	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,296	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	169,966	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	148,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,837	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,899	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	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,682
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,796,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,468,022	333,207,923

Note: May not (ue to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	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	98,731,923	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	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,381)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

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

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	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	1,351,086	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	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,823

Note: May not cr(to rounding.

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	13.18%	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 - %	11.91%	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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	44,520	0	44,520	15,230	59,750	34.21%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	44,520	0	44,520	15,230	59,750		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	40,377	1,642	42,020	0	42,020		B-6(S)
7	Depreciation net of CIAC Amort	15,206	0	15,206	0	15,206		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	8,937	(650)	8,287	685 (A)	8,972		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(13,343)	(1,156)	(14,499)	5,611 (B)	(8,888)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	51,177	(163)	51,014	6,296	57,310		
12	**NET OPERATING INCOME**	(6,657)	163	(6,494)	8,934	2,440		
13	**RATE BASE**	233,412	0	233,412		233,412		A-2(S)
14	**RATE OF RETURN**	(2.85%)		(2.78%)		1.05%		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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	44,520	0	44,520	52,121	96,641	117.07%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	44,520	0	44,520	52,121	96,641		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	40,377	1,642	42,020	0	42,020		B-6(S)
7	Depreciation net of CIAC Amort	15,206	0	15,206	0	15,206		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	8,937	(650)	8,287	2,345 (A)	10,632		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(13,343)	(1,156)	(14,499)	19,201 (B)	4,702		B-17(S),B-2(S)3/3
11	Total Operating Expenses	51,177	(163)	51,014	21,546	72,560		
12	**NET OPERATING INCOME**	(6,657)	163	(6,494)	30,575	24,082		
13	**RATE BASE**	233,412	0	233,412		233,412		A-2(S)
14	**RATE OF RETURN**	(2.85%)		(2.78%)		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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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%	(10.88%)	D-1(S)	
3	Rate of Return (%)	10.32%	1.05%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	233,412	233,412	A-2(S)	
6	Required Income (L3 x L5)	24,081	2,440		
7	Adjusted Income Under Present Rates	(6,494)	(6,494)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	30,575	8,934		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	49,776	14,545		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	52,121	15,230		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	49,776	14,545		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	19,201	5,611		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,345	685		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	30,575	8,934		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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	391	
9			
10	2. Conservation Program Expenses	273	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	139	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	839	
17			
18	6.	0	
19			
20	7.	0	
21			
22		1,642	
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.	82	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(732)	
43			
44		(650)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,156)	
47			
48	2.	0	
49			
50		(1,156)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(163)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	39,082	0	39,082
9	522.2 Measured - Commercial	1,567	0	1,567
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	3,871	0	3,871
13	Subtotal Sewer Sales	44,520	0	44,520
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**	44,520	0	44,520
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**	44,520	0	44,520

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	(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	17,608	1,030	18,638	12,456	594	13,050	1,421	147	1,568	3,731	289	4,020
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	4,400	48	4,448	3,113	0	3,113	355	20	375	932	28	960
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	1,020	0	1,020	1,020	0	1,020	0	0	0	0	0	0
6	715	Purchased Power	6,007	8	6,016	5,940	0	5,940	5	0	5	63	8	71
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	2,193	0	2,193	2,193	0	2,193	0	0	0	0	0	0
9	720	Materials & Supplies	2,211	45	2,255	1,964	0	1,964	76	8	83	171	37	208
10	731	Contractual Services - Eng.	29	0	29	0	0	0	0	0	0	29	0	29
11	732	Contractual Services - Acct.	152	0	152	0	0	0	0	0	0	152	0	152
12	733	Contractual Services - Legal	92	0	92	0	0	0	0	0	0	92	0	92
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	2,416	241	2,657	2,180	131	2,311	0	0	0	236	110	346
15	741	Rental of Real Building/Real Property	136	21	157	0	0	0	0	0	0	136	21	157
16	742	Rental of Equipment	6	4	10	0	0	0	0	0	0	6	4	10
17	750	Transportation Expense	802	10	812	682	0	682	53	7	60	66	3	70
18	756	Insurance - Vehicle	104	0	104	0	0	0	0	0	0	104	0	104
19	757	Insurance - General Liability	214	44	259	0	0	0	0	0	0	214	44	259
20	758	Insurance - Workman's Comp	301	2	303	213	0	213	24	1	26	64	1	65
21	759	Insurance - Other	21	0	21	0	0	0	0	0	0	21	0	21
22	760	Advertising Expense	23	21	44	0	0	0	0	0	0	23	21	44
23	766	Reg. Comm. Exp. - Rate Case Amort.	629	0	629	0	0	0	0	0	0	629	0	629
24	767	Reg. Comm. Exp. - Other	50	0	50	0	0	0	0	0	0	50	0	50
25	770	Bad Debt Expense	186	20	206	0	0	0	186	20	206	0	0	0
26	775	Miscellaneous Expenses	1,777	148	1,925	256	0	256	467	27	494	1,054	121	1,175
27	**TOTAL SEWER O & M EXPENSES**		40,377	1,642	42,020	30,017	725	30,741	2,587	230	2,817	7,774	688	8,462

Notes:
(1) Employee Pensions & Benefits 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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,462	1,316	1,527	1,465	1,491	1,452	1,503	1,489	1,454	1,500	1,454	1,494	17,608	1,030	18,638
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)	365	329	382	366	373	363	376	372	363	375	363	373	4,400	48	4,448
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	127	0	127	127	127	0	127	0	127	0	127	127	1,020	0	1,020
6	715.1-.8 Purchased Power	501	500	501	501	501	501	501	501	501	501	501	501	6,007	8	6,016
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	160	152	514	152	152	152	152	152	152	152	152	152	2,193	0	2,193
9	720.1-.8 Materials & Supplies	33	88	109	148	559	197	654	139	90	123	39	31	2,211	45	2,255
10	731.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	29	0	29
11	732.1-.8 Contractual Services - Acct.	12	12	13	13	13	13	13	13	13	13	12	13	152	0	152
12	733.1-.8 Contractual Services - Legal	8	7	8	8	8	8	8	8	8	8	7	8	92	0	92
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	185	181	186	183	183	182	403	182	183	183	183	183	2,416	241	2,657
15	741.1-.8 Rental of Real Building/Real Property	11	11	12	12	11	11	11	11	11	12	11	11	136	21	157
16	742.1-.8 Rental of Equipment	1	0	1	1	1	1	1	1	1	1	1	1	6	4	10
17	750.1-.8 Transportation Expense	67	66	67	67	67	67	67	67	67	67	67	67	802	10	812
18	756.1-.8 Insurance - Vehicle	9	8	9	9	9	9	9	9	9	9	9	9	104	0	104
19	757.1-.8 Insurance - General Liability	18	17	18	18	18	18	18	18	18	18	18	18	214	44	259
20	758.1-.8 Insurance - Workman's Comp (2)	25	23	26	25	25	25	26	25	25	26	25	26	301	2	303
21	759.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
22	760.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	21	44
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	52	50	54	54	53	52	53	53	52	53	51	52	629	0	629
24	767.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
25	770.1-.8 Bad Debt Expense	16	14	16	16	16	15	16	16	15	16	15	16	186	20	206
26	775.1-.8 Miscellaneous Expenses	155	138	159	148	147	145	151	146	146	150	146	148	1,777	148	1,925
27	**TOTAL SEWER O & M EXPENSES**	3,216	2,922	3,738	3,322	3,762	3,220	4,098	3,212	3,244	3,215	3,190	3,237	40,377	1,642	42,020

Notes:
(1) Employee Pensions & Benefits 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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,037	914	1,087	1,026	1,057	1,024	1,069	1,055	1,028	1,062	1,032	1,064	12,456	594	13,050
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)	259	228	272	257	264	256	267	264	257	265	258	266	3,113	0	3,113
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	127	0	127	127	127	0	127	0	127	0	127	127	1,020	0	1,020
6	715.1-.6 Purchased Power	495	495	495	495	495	495	495	495	495	495	495	495	5,940	0	5,940
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	160	152	514	152	152	152	152	152	152	152	152	152	2,193	0	2,193
9	720.1-.6 Materials & Supplies	13	69	88	127	538	177	633	119	70	102	18	10	1,964	0	1,964
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	165	163	165	163	163	163	383	163	163	163	163	163	2,180	131	2,311
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	57	57	57	57	57	57	57	57	57	57	57	57	682	0	682
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)	18	16	19	18	18	18	18	18	18	18	18	18	213	0	213
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	30	19	29	19	19	18	23	18	20	20	21	21	256	0	256
27	**TOTAL SEWER DIRECT O & M EXPENSES**	2,361	2,112	2,853	2,441	2,890	2,359	3,225	2,340	2,386	2,335	2,342	2,374	30,017	725	30,741

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	119	108	120	119	120	118	121	120	117	122	117	120	1,421	147	1,568
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)	30	27	30	30	30	29	30	30	29	30	29	30	355	20	375
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	5	0	5
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	6	6	6	6	6	6	6	6	6	6	6	6	76	8	83
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	4	5	4	5	4	5	5	4	5	4	5	53	7	60
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	24	1	26
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	16	14	16	16	16	15	16	16	15	16	15	16	186	20	206
26	775.7	Miscellaneous Expenses	39	36	39	39	39	39	40	39	38	40	38	39	467	27	494
27		**TOTAL SEWER ALLOCATED CUST ACCTS EXP.**	216	197	219	217	218	215	221	219	213	221	213	218	2,587	230	2,817

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	307	294	320	319	314	310	313	313	309	316	305	310	3,731	289	4,020
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)	77	74	80	80	78	78	78	78	77	79	76	77	932	28	960
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	5	5	5	5	5	5	5	5	5	5	5	5	63	8	71
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	14	13	15	15	14	14	14	14	14	14	14	14	171	37	208
10	731.8	Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	29	0	29
11	732.8	Contractual Services - Acct.	12	12	13	13	13	13	13	13	13	13	12	13	152	0	152
12	733.8	Contractual Services - Legal	8	7	8	8	8	8	8	8	8	8	7	8	92	0	92
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	19	19	20	20	20	20	20	20	20	20	19	20	236	110	346
15	741.8	Rental of Real Building/Real Property	11	11	12	12	11	11	11	11	11	12	11	11	136	21	157
16	742.8	Rental of Equipment	1	0	1	1	1	1	1	1	1	1	1	1	6	4	10
17	750.8	Transportation Expense	5	5	6	6	6	6	6	6	6	6	5	6	66	3	70
18	756.8	Insurance - Vehicle	9	8	9	9	9	9	9	9	9	9	9	9	104	0	104
19	757.8	Insurance - General Liability	18	17	18	18	18	18	18	18	18	18	18	18	214	44	259
20	758.8	Insurance - Workman's Comp (2)	5	5	5	5	5	5	5	5	5	5	5	5	64	1	65
21	759.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
22	760.8	Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	21	44
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	52	50	54	54	53	52	53	53	52	53	51	52	629	0	629
24	767.8	Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	50	0	50
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	87	83	90	90	89	88	88	89	87	89	86	88	1,054	121	1,175
27	**TOTAL SEWER ALLOCATED A & G EXPENSES**		639	613	666	664	655	646	652	653	645	659	636	645	7,774	688	8,462

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 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 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	17,137	1,006	(534)	17,608	0	126	65	0	0	839	1,030	18,638
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)	4,256	145	0	4,400	0	31	16	0	0	0	48	4,448
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	1,000	20	0	1,020	0	0	0	0	0	0	0	1,020
6	715.1-.8	Purchased Power	6,014	0	(7)	6,007	0	8	0	0	0	0	8	6,016
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	2,151	42	0	2,193	0	0	0	0	0	0	0	2,193
9	720.1-.8	Materials & Supplies	2,194	43	(26)	2,211	0	15	21	8	0	0	45	2,255
10	731.1-.8	Contractual Services - Eng.	31	1	(3)	29	0	0	0	0	0	0	0	29
11	732.1-.8	Contractual Services - Acct.	164	3	(16)	152	0	0	0	0	0	0	0	152
12	733.1-.8	Contractual Services - Legal	99	2	(9)	92	0	0	0	0	0	0	0	92
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	2,394	47	(24)	2,416	0	39	71	131	0	0	241	2,657
15	741.1-.8	Rental of Real Building/Real Property	147	3	(14)	136	0	21	0	0	0	0	21	157
16	742.1-.8	Rental of Equipment	7	0	(1)	6	0	3	1	0	0	0	4	10
17	750.1-.8	Transportation Expense	799	16	(12)	802	0	10	0	0	0	0	10	812
18	756.1-.8	Insurance - Vehicle	113	2	(11)	104	0	0	0	0	0	0	0	104
19	757.1-.8	Insurance - General Liability	232	5	(22)	214	0	44	0	0	0	0	44	259
20	758.1-.8	Insurance - Workman's Comp (2)	307	(5)	0	301	0	2	0	0	0	0	2	303
21	759.1-.8	Insurance - Other	23	0	(2)	21	0	0	0	0	0	0	0	21
22	760.1-.8	Advertising Expense	25	0	(2)	23	0	0	21	0	0	0	21	44
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	416	0	213	629	0	0	0	0	0	0	0	629
24	767.1-.8	Reg. Comm. Exp. - Other	56	0	(6)	50	0	0	0	0	0	0	0	50
25	770.1-.8	Bad Debt Expense	201	4	(19)	186	0	20	0	0	0	0	20	206
26	775.1-.8	Miscellaneous Expenses	1,898	37	(158)	1,777	0	70	78	0	0	0	148	1,925
27	TOTAL SEWER O & M EXPENSES		39,663	1,369	(655)	40,377	0	391	273	139	0	839	1,642	42,020

Notes:
(1) Employee Pensions & Benefits 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 their 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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	11,766	691	0	12,456	0	0	0	0	0	594	594	13,050
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)	2,922	191	0	3,113	0	0	0	0	0	0	0	3,113
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	1,000	20	0	1,020	0	0	0	0	0	0	0	1,020
6	715.1-.6	Purchased Power	5,940	0	0	5,940	0	0	0	0	0	0	0	5,940
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	2,151	42	0	2,193	0	0	0	0	0	0	0	2,193
9	720.1-.6	Materials & Supplies	1,927	38	0	1,964	0	0	0	0	0	0	0	1,964
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	2,138	42	0	2,180	0	0	0	131	0	0	131	2,311
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	669	13	(0)	682	0	0	0	0	0	0	0	682
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)	210	3	0	213	0	0	0	0	0	0	0	213
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	251	5	0	256	0	0	0	0	0	0	0	256
27		**TOTAL SEWER DIRECT O & M EXPENSES**	28,974	1,043	0	30,017	0	0	0	131	0	594	725	30,741

Notes:
(1) Employee Pensions & Benefits 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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,482	87	(147)	1,421	0	79	0	0	0	68	147	1,568
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)	368	(13)	0	355	0	20	0	0	0	0	20	375
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	5	0	(0)	5	0	0	0	0	0	0	0	5
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	82	2	(8)	76	0	8	0	0	0	0	8	83
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	58	1	(6)	53	0	7	0	0	0	0	7	60
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)	27	(2)	0	24	0	1	0	0	0	0	1	26
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	201	4	(19)	186	0	20	0	0	0	0	20	206
26	775.7	Miscellaneous Expenses	505	10	(48)	467	0	27	0	0	0	0	27	494
27		TOTAL SEWER O & M EXPENSES	2,728	88	(229)	2,587	0	162	0	0	0	68	230	2,817

Notes:
(1) Employee Pensions & Benefits 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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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. 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	3,890	228	(387)	3,731	0	46	65	0	0	178	289	4,020
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)	966	(34)	0	932	0	12	16	0	0	0	28	960
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	69	0	(7)	63	0	8	0	0	0	0	8	71
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	185	4	(18)	171	0	7	21	8	0	0	37	208
10	731.8	Contractual Services - Eng.	31	1	(3)	29	0	0	0	0	0	0	0	29
11	732.8	Contractual Services - Acct.	164	3	(16)	152	0	0	0	0	0	0	0	152
12	733.8	Contractual Services - Legal	99	2	(9)	92	0	0	0	0	0	0	0	92
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	256	5	(24)	236	0	39	71	0	0	0	110	346
15	741.8	Rental of Real Building/Real Property	147	3	(14)	136	0	21	0	0	0	0	21	157
16	742.8	Rental of Equipment	7	0	(1)	6	0	3	1	0	0	0	4	10
17	750.8	Transportation Expense	72	1	(7)	66	0	3	0	0	0	0	3	70
18	756.8	Insurance - Vehicle	113	2	(11)	104	0	0	0	0	0	0	0	104
19	757.8	Insurance - General Liability	232	5	(22)	214	0	44	0	0	0	0	44	259
20	758.8	Insurance - Workman's Comp (2)	70	(6)	0	64	0	1	0	0	0	0	1	65
21	759.8	Insurance - Other	23	0	(2)	21	0	0	0	0	0	0	0	21
22	760.8	Advertising Expense	25	0	(2)	23	0	0	21	0	0	0	21	44
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	416	0	213	629	0	0	0	0	0	0	0	629
24	767.8	Reg. Comm. Exp. - Other	56	0	(6)	50	0	0	0	0	0	0	0	50
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	1,141	22	(109)	1,054	0	43	78	0	0	0	121	1,175
27		**TOTAL SEWER O & M EXPENSES**	7,962	238	(426)	7,774	0	229	273	8	0	178	688	8,462

Notes:
(1) Employee Pensions & Benefits 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.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1996 SEWER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 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: Bencin
Recap Schedule:

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		17,137	18,638	1,501	8.76%
2	703.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits		4,256	4,448	192	4.51%
4	710.1-.8	Purchased Sewer		0	0	0	0.00%
5	711.1-.8	Sludge Removal		1,000	1,020	20	1.95%
6	715.1-.8	Purchased Power		6,014	6,016	1	0.02%
7	716.1-.8	Fuel for Power Production		0	0	0	0.00%
8	718.1-.8	Chemicals		2,151	2,193	42	1.95%
9	720.1-.8	Materials & Supplies		2,194	2,255	61	2.80%
10	731.1-.8	Contractual Services - Eng.		31	29	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.		164	152	(13)	(7.63%)
12	733.1-.8	Contractual Services - Legal		99	92	(8)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
14	735.1-.8	Contractual Services - Other		2,394	2,657	263	11.01%
15	741.1-.8	Rental of Real Building/Real Property		147	157	10	6.84%
16	742.1-.8	Rental of Equipment		7	10	3	47.33%
17	750.1-.8	Transportation Expense		799	812	13	1.61%
18	756.1-.8	Insurance - Vehicle		113	104	(9)	(7.63%)
19	757.1-.8	Insurance - General Liability		232	259	27	11.54%
20	758.1-.8	Insurance - Workman's Comp		306	303	(3)	(0.93%)
21	759.1-.8	Insurance - Other		23	21	(2)	(7.63%)
22	760.1-.8	Advertising Expense		25	44	19	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.		416	629	213	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other		56	50	(5)	(9.54%)
25	770.1-.8	Bad Debt Expense		201	206	5	2.35%
26	775.1-.8	Miscellaneous Expenses		1,897	1,925	28	1.47%
27	**TOTAL SEWER O & M EXPENSES**			39,663	42,020	2,357	5.94%
28	**TOTAL (LESS ACCTS 766 & 767)**			39,191	41,340	2,150	5.48%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 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)	(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 %	NOTES
1	701.1-.6	Salaries & Wages - Employees	11,766	13,050	1,284	10.91%	
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits	2,922	3,113	191	6.53%	
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	
5	711.1-.6	Sludge Removal	1,000	1,020	20	1.95%	
6	715.1-.6	Purchased Power	5,940	5,940	0	0.00%	
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	
8	718.1-.6	Chemicals	2,151	2,193	42	1.95%	
9	720.1-.6	Materials & Supplies	1,927	1,964	37	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	2,138	2,311	173	8.08%	
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	669	682	13	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	210	213	3	1.43%	
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	251	256	5	2.09%	
27	**TOTAL SEWER O & M EXPENSES**		28,974	30,741	1,767	6.10%	
28	**TOTAL (LESS ACCTS 766 & 767)**		28,974	30,741	1,767	6.10%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1996 SEWER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	%
1	701.1-.7	Salaries & Wages - Employees	1,482	1,568	87	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	368	375	7	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	5	5	(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	82	83	2	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	58	60	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	27	26	(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	201	206	5	2.35%
26	775.1-.7	Miscellaneous Expenses	505	494	(12)	(2.30%)
27	**TOTAL SEWER O & M EXPENSES**		2,728	2,817	89	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**		2,728	2,817	89	3.28%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996 SEWER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 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	3,890	4,020	130	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	966	960	(6)	(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	69	71	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	185	208	23	12.19%
10	731.1-.8	Contractual Services - Eng.	31	29	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	164	152	(13)	(7.63%)
12	733.1-.8	Contractual Services - Legal	99	92	(8)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	256	346	91	35.44%
15	741.1-.8	Rental of Real Building/Real Property	147	157	10	6.84%
16	742.1-.8	Rental of Equipment	7	10	3	47.33%
17	750.1-.8	Transportation Expense	72	70	(2)	(3.08%)
18	756.1-.8	Insurance - Vehicle	113	104	(9)	(7.63%)
19	757.1-.8	Insurance - General Liability	232	259	27	11.54%
20	758.1-.8	Insurance - Workman's Comp	70	65	(5)	(7.18%)
21	759.1-.8	Insurance - Other	23	21	(2)	(7.63%)
22	760.1-.8	Advertising Expense	25	44	19	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	416	629	213	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	56	50	(5)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	1,141	1,175	34	3.00%
27	**TOTAL SEWER O & M EXPENSES**		7,961	8,462	500	6.29%
28	**TOTAL (LESS ACCTS 766 & 767)**		7,489	7,782	293	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year 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 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			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	$3	
51	Marco Island	Docket No. 920655-WS	106,820	118	
52	GIGA	Docket No. 920199-WS	677,601	747	
53	Lehigh	Docket No. 911188-WS	67,100	74	
54			854,174	942	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	1,097	
57	Uniform Rate Investigation (See Page 2 for detail)		432,069	476	
58			1,427,241	1,574	
59	Total Projected Rate Case Expense		2,281,415	2,516	
60	Annual Amortization		$570,354	$629	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125.152	138	
64	% of Total		100.000000%	0.110266%	

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

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year 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 Hydrogeotical
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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

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

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

ALLOCATION OF EXPENSES - 1996

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	224	40	2.50%	6	0	6	0.00%	0	6
4	389.1 Other Plant & Misc. Equipment	83	18	5.56%	5	0	5	0.00%	0	5
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	1,836	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	127,185	30	3.33%	4,235	0	4,235	0.00%	0	4,235
9	361.2 Collection Sewers - Gravity	29,890	45	2.22%	664	0	664	0.00%	0	664
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	36,374	38	2.63%	957	0	957	0.00%	0	957
12	364.2 Flow Measuring Devices	(499)	5	20.00%	(100)	0	(100)	0.00%	0	(100)
13	365.2 Flow Measuring Installation	4,120	38	2.63%	108	0	108	0.00%	0	108
14	389.2 Other Plant & Misc. Equipment	12	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	25,639	32	3.13%	803	0	803	0.00%	0	803
18	370.3 Receiving Wells	26	30	3.33%	1	0	1	0.00%	0	1
19	371.3 Pumping Equipment	7,450	18	5.56%	414	0	414	0.00%	0	414
20	389.3 Other Plant & Misc. Equipment	25	18	5.56%	1	0	1	0.00%	0	1
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	351	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	3,405	32	3.13%	107	0	107	48.47%	52	55
24	380.4 Treatment & Disposal	233,866	18	5.56%	13,003	0	13,003	27.06% (1)	3,519	9,484
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	48.47%	0	0
26	382.4 Outfall Sewer Lines	232	30	3.33%	8	0	8	48.47%	4	4
27	389.4 Other Plant & Misc. Equipment	20	18	5.56%	1	0	1	48.47%	0	1
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	394	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	4,019	40	2.50%	100	0	100	0.00%	0	100
31	390.5 Office Furniture & Equipment	2,484	15	6.67%	166	0	166	0.00%	0	166
32	390.51 Computer Equipment	6,611	6	16.67%	1,102	0	1,102	0.00%	0	1,102
33	391.5 Transportation Equipment	3,814	6	16.67%	636	0	636	0.00%	0	636
34	392.5 Stores Equipment	36	18	5.56%	2	0	2	0.00%	0	2
35	393.5 Tools, Shop & Garage Equipment	1,384	16	6.25%	87	0	87	0.00%	0	87
36	394.5 Laboratory Equipment	1,255	15	6.67%	84	0	84	0.00%	0	84
37	395.5 Power Operated Equipment	1,585	12	8.33%	132	0	132	0.00%	0	132
38	396.5 Communication Equipment	719	10	10.00%	72	0	72	0.00%	0	72
39	397.5 Miscellaneous Equipment	323	15	6.67%	22	0	22	0.00%	0	22
40	398.5 Other Tangible Plant	609	10	10.00%	61	0	61	0.00%	0	61
41	**INTANGIBLE PLANT**	307		3.58%	11	0	11	0.00%	0	11
42	**COLLECTION PLANT**	198,918		2.95%	5,865	0	5,865	0.00%	0	5,865
43	**SYSTEM PUMPING PLANT**	33,140		3.68%	1,219	0	1,219	0.00%	0	1,219
44	**TREATMENT AND DISPOSAL PLANT**	237,875		5.52%	13,119	0	13,119	27.25%	3,575	9,544
45	**GENERAL PLANT**	23,235		10.60%	2,464	0	2,464	0.00%	0	2,464
46	**TOTAL DEPRECIATION EXPENSE**	493,475		4.60%	22,678	0	22,678	15.76%	3,575	19,103
47	**LESS: AMORTIZATION OF CIAC**				(3,897)	0	(3,897)		0	(3,897)
48	**NET DEPRECIATION EXPENSE - SEWER**				18,781	0	18,781		3,575	15,206

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

Note:
1. Non-useful percentages are adjusted to reflect a combination of reuse facilities at 100% used and useful and the remaining investment in each account at its calculated non-used and useful percentage. See F Schedules for detail.

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	25,600	5.44%	1,393	0	1,393	0.00%	0	1,393
2	Line/Main Extension Fees	39,475	3.22%	1,271	0	1,271	0.00%	0	1,271
3	Contributed Lines	63,000	3.22%	2,029	0	2,029	0.00%	0	2,029
4	Contributed Property Other Than Lines	(29,745)	4.32%	(1,285)	0	(1,285)	0.00%	0	(1,285)
5	Service Installation Fees	18,603	2.63%	489	0	489	0.00%	0	489
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	116,933		3,897	0	3,897		0	3,897

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	(499)	-100	20.04%
3	365.2 Flow Measuring Installation	4,120	108	2.62%
4	354.4 Structures & Improvements	3,405	107	3.14%
5	380.4 Treatment & Disposal	233,866	13,003	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	232	8	3.45%
8	389.4 Other Plant & Misc. Equipment	20	1	5.00%
9	**COMPOSITE RATE**	241,145	13,127	5.44%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	127,185	4,235	3.33%
13	361.2 Collection Sewers - Gravity	29,890	664	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	12	1	8.33%
16	354.3 Structures & Improvements	25,639	803	3.13%
17	370.3 Receiving Wells	26	1	3.85%
18	371.3 Pumping Equipment	7,450	414	5.56%
19	389.3 Other Plant & Misc. Equipment	25	1	4.00%
20	**COMPOSITE RATE**	190,227	6,119	3.22%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	36,374	957	2.63%
23	**COMPOSITE RATE**	36,374	957	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	241,145	13,127	5.44%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	190,227	6,119	3.22%
27	Service Installation Fees (Line 23)	36,374	957	2.63%
28	**COMPOSITE RATE**	467,747	20,203	4.32%

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 / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 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%)**	2,003	0	2,003	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,409	82	1,491	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,409	82	1,491		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,525	0	5,525		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,525	0	5,525		
10	Non-used & Useful Percent			13.25%	A-6(S)7/7	
11	Non-used & Useful Amount		(732)	(732)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,525	(732)	4,793		
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)**	8,937	(650)	8,287		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 / Citrus / Point O' Woods
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	44,520	0	44,520	B-4(S)
3	Less:				
4	O & M Expenses	40,377	1,642	42,020	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	15,206	0	15,206	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S
7	Taxes Other Than Income	8,937	1,354	10,290	B-15(S)
8	Pre-Tax Operating Expenses	64,520	2,996	67,516	
9	**PRE-TAX OPERATING INCOME**	(20,000)	(2,996)	(22,996)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(20,000)	(2,996)	(22,996)	
12	Less:				
13	Interest Expense:				
14	Rate Base	233,412	0	233,412	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	12,347	0	12,347	C-3
17	Net Taxable Income (L11 - L16)	(32,347)	(2,996)	(35,343)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(12,478)	(1,156)	(13,634)	
20	Less:				
21	Parent Debt Adjustment	757	0	757	C-1(S)
22	Investment Tax Credit	107	0	107	C-7(S)
23	**TOTAL INCOME TAXES**	(13,343)	(1,156)	(14,499)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 (%)	15.76%	0.00%	15.76%	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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	412,714	0	412,714	A-6 (S)
2	Utility Land & Land Rights	1,995	0	1,995	A-6 (S)
3	Non-Used and Useful	(62,805)	0	(62,805)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(196,517)	0	(196,517)	A-10 (S)
6	CIAC	(116,223)	(48)	(116,271)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	78,579	0	78,579	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(847)	0	(847)	Vol. II
13	Deferred Taxes	(8,028)	0	(8,028)	C-7 (S)
14	Working Capital Allowance	4,906	0	4,906	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	113,774	(48)	113,726	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	(48)	(48)	
38				
39	2.	0	0	
40				
41				
42		(48)	(48)	
43				
44	**SUBTOTAL**	(48)	(48)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	(48)	(48)	

6/28/95 8:13 AM 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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		272,019
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**		272,019
16			
17			
18	1993 Additions		118,843
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,243
21	1993 Net Additions		120,086
22	**12/31/93 Balance**		392,105
23			
24			
25	1994 Additions		18,281
26	1994 Retirements		1,104
27	1994 Adjustments		0
28	1994 Net Additions		17,176
29	**12/31/94 Balance**		409,281
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(137)
32	1995 Additions		3,354
33	1995 Retirements		188
34	1995 Adjustments		0
35	1995 Net Additions		3,167
36	**12/31/95 Balance**		412,310
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,273)
39	1996 Additions		16,006
40	1996 Retirements		10,014
41	1996 Adjustments		0
42	1996 Net Additions		5,991
43	**12/31/96 Balance**		417,028

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

6/28/95 8:13 AM 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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	3,267	0	0	0	3,267	0	3,267	3,267	0	3,267
4	389.1 Other Plant & Misc. Equipment	167	0	0	0	167	0	167	167	0	167
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	1,335	0	0	0	1,335	0	1,335	1,335	0	1,335
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	109,984	0	0	0	109,984	0	109,984	109,984	0	109,984
9	361.2 Collection Sewers - Gravity	15,278	0	0	0	15,278	0	15,278	15,278	0	15,278
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,021	0	0	0	1,021	0	1,021	1,021	0	1,021
12	364.2 Flow Measuring Devices	8	0	0	0	8	0	8	8	0	8
13	365.2 Flow Measuring Installation	2	0	0	0	2	0	2	2	0	2
14	389.2 Other Plant & Misc. Equipment	23	0	0	0	23	0	23	23	0	23
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	1,199	0	0	0	1,199	0	1,199	1,199	0	1,199
18	370.3 Receiving Wells	184	0	0	0	184	0	184	184	0	184
19	371.3 Pumping Equipment	16,514	14,280	(10,000)	4,280	20,794	0	20,794	19,147	0	19,147
20	389.3 Other Plant & Misc. Equipment	47	0	0	0	47	0	47	47	0	47
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	337	0	0	0	337	0	337	337	0	337
23	354.4 Structures & Improvements	26,120	0	0	0	26,120	0	26,120	26,120	0	26,120
24	380.4 Treatment & Disposal	217,041	0	0	0	217,041	0	217,041	217,041	0	217,041
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	440	0	0	0	440	0	440	440	0	440
27	389.4 Other Plant & Misc. Equipment	83	0	0	0	83	0	83	83	0	83
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	323	0	0	0	323	0	323	323	0	323
30	354.5 Structures & Improvements	3,282	28	(14)	13	3,295	0	3,295	3,291	0	3,291
31	390.5 Office Furniture & Equipment	2,034	0	0	0	2,034	0	2,034	2,034	0	2,034
32	390.51 Computer Equipment	4,791	1,028	0	1,028	5,819	0	5,819	5,414	0	5,414
33	391.5 Transportation Equipment	3,040	138	0	138	3,178	0	3,178	3,123	0	3,123
34	392.5 Stores Equipment	29	0	0	0	29	0	29	29	0	29
35	393.5 Tools, Shop & Garage Equipment	1,108	42	0	42	1,150	0	1,150	1,134	0	1,134
36	394.5 Laboratory Equipment	1,008	33	0	33	1,041	0	1,041	1,028	0	1,028
37	395.5 Power Operated Equipment	1,021	458	0	458	1,479	0	1,479	1,298	0	1,298
38	396.5 Communication Equipment	589	0	0	0	589	0	589	589	0	589
39	397.5 Miscellaneous Equipment	265	0	0	0	265	0	265	265	0	265
40	398.5 Other Tangible Plant	499	0	0	0	499	0	499	499	0	499
41	**INTANGIBLE PLANT**	3,434	0	0	0	3,434	0	3,434	3,434	0	3,434
42	**COLLECTION PLANT**	127,651	0	0	0	127,651	0	127,651	127,651	0	127,651
43	**SYSTEM PUMPING PLANT**	17,944	14,280	(10,000)	4,280	22,224	0	22,224	20,577	0	20,577
44	**TREATMENT AND DISPOSAL PLANT**	244,020	0	0	0	244,020	0	244,020	244,020	0	244,020
45	**GENERAL PLANT**	17,989	1,726	(14)	1,711	19,700	0	19,700	19,025	0	19,025
46	**TOTAL PLANT IN SERVICE**	411,038	16,006	(10,014)	5,991	417,029	0	417,029	414,708	0	414,708
47	**LAND & LAND RIGHTS**	1,995	0	0	0	1,995	0	1,995	1,995	0	1,995
48	**TOTAL PIS LESS LAND**	409,043	16,006	(10,014)	5,991	415,034	0	415,034	412,714	0	412,714

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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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	0	3,267
4	389.1 Other Plant & Misc. Equipment	167	167	167	167	167	167	167	167	167	167	167	167	167	0	167
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	0	1,335
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	109,984	109,984	109,984	109,984	109,984	109,984	109,984	109,984	109,984	109,984	109,984	109,984	109,984	0	109,984
9	361.2 Collection Sewers - Gravity	15,278	15,278	15,278	15,278	15,278	15,278	15,278	15,278	15,278	15,278	15,278	15,278	15,278	0	15,278
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	1,021	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
12	364.2 Flow Measuring Devices	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
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	23	23	23	23	23	23	23	23	23	23	23	23	23	0	23
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	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	0	1,199
18	370.3 Receiving Wells	184	184	184	184	184	184	184	184	184	184	184	184	184	0	184
19	371.3 Pumping Equipment	16,514	16,514	16,514	16,514	16,514	20,794	20,794	20,794	20,794	20,794	20,794	20,794	20,794	4,280	19,147
20	389.3 Other Plant & Misc. Equipment	47	47	47	47	47	47	47	47	47	47	47	47	47	0	47
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	337	337	337	337	337	337	337	337	337	337	337	337	337	0	337
23	354.4 Structures & Improvements	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	0	26,120
24	380.4 Treatment & Disposal	217,041	217,041	217,041	217,041	217,041	217,041	217,041	217,041	217,041	217,041	217,041	217,041	217,041	0	217,041
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	440	440	440	440	440	440	440	440	440	440	440	440	440	0	440
27	389.4 Other Plant & Misc. Equipment	83	83	83	83	83	83	83	83	83	83	83	83	83	0	83
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	323	323	323	323	323	323	323	323	323	323	323	323	323	0	323
30	354.5 Structures & Improvements	3,282	3,293	3,294	3,296	3,296	3,297	3,285	3,286	3,286	3,288	3,290	3,293	3,295	13	3,291
31	390.5 Office Furniture & Equipment	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	2,034	0	2,034
32	390.51 Computer Equipment	4,791	5,199	5,231	5,315	5,331	5,348	5,448	5,465	5,482	5,566	5,647	5,735	5,819	1,028	5,414
33	391.5 Transportation Equipment	3,040	3,094	3,099	3,110	3,112	3,114	3,128	3,130	3,132	3,144	3,154	3,166	3,178	138	3,123
34	392.5 Stores Equipment	29	29	29	29	29	29	29	29	29	29	29	29	29	0	29
35	393.5 Tools, Shop & Garage Equipment	1,108	1,125	1,126	1,130	1,130	1,131	1,135	1,136	1,136	1,140	1,143	1,147	1,150	42	1,134
36	394.5 Laboratory Equipment	1,008	1,021	1,022	1,025	1,025	1,026	1,029	1,030	1,030	1,033	1,035	1,038	1,041	33	1,028
37	395.5 Power Operated Equipment	1,021	1,203	1,217	1,254	1,262	1,269	1,314	1,321	1,328	1,366	1,402	1,441	1,479	458	1,298
38	396.5 Communication Equipment	589	589	589	589	589	589	589	589	589	589	589	589	589	0	589
39	397.5 Miscellaneous Equipment	265	265	265	265	265	265	265	265	265	265	265	265	265	0	265
40	398.5 Other Tangible Plant	499	499	499	499	499	499	499	499	499	499	499	499	499	0	499
41	**INTANGIBLE PLANT**	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	0	3,434
42	**COLLECTION PLANT**	127,651	127,651	127,651	127,651	127,651	127,651	127,651	127,651	127,651	127,651	127,651	127,651	127,651	0	127,651
43	**SYSTEM PUMPING PLANT**	17,944	17,944	17,944	17,944	17,944	22,224	22,224	22,224	22,224	22,224	22,224	22,224	22,224	4,280	20,577
44	**TREATMENT AND DISPOSAL PLANT**	244,020	244,020	244,020	244,020	244,020	244,020	244,020	244,020	244,020	244,020	244,020	244,020	244,020	0	244,020
45	**GENERAL PLANT**	17,989	18,673	18,726	18,867	18,895	18,923	19,077	19,105	19,133	19,274	19,410	19,559	19,700	1,711	19,025
46	**TOTAL PLANT IN SERVICE**	411,038	411,722	411,775	411,916	411,944	416,253	416,406	416,434	416,462	416,603	416,740	416,888	417,029	5,991	414,708
47	**LAND & LAND RIGHTS**	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	1,995	0	1,995
48	**TOTAL PIS LESS LAND**	409,043	409,728	409,780	409,922	409,950	414,258	414,411	414,439	414,467	414,608	414,745	414,893	415,034	5,991	412,714

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

Company: SSU / Marion / Salt Springs
Docket No.. 950495-WS
Schedule Year Ended: 12/31/96
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-6 (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	4,280	0	0	0	0	0	0	0	4,280	2,634
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	13	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	408	31	84	17	17	100	17	17	84	81	88	84	1,028	622
33	391.5 Transportation Equipment	55	4	11	2	2	13	2	2	11	11	12	11	138	84
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	42	25
36	394.5 Laboratory Equipment	13	1	3	1	1	3	1	1	3	3	3	3	33	20
37	395.5 Power Operated Equipment	182	14	37	7	7	44	7	7	37	36	39	37	458	277
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	4,280	0	0	0	0	0	0	0	4,280	2,634
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	685	53	141	28	28	153	28	28	141	136	148	141	1,711	1,037
46	**TOTAL NET ADDITIONS**	685	53	141	28	4,308	153	28	28	141	136	148	141	5,991	3,671
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	685	53	141	28	4,308	153	28	28	141	136	148	141	5,991	3,671

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	14,280	0	0	0	0	0	0	0	14,280	8,788
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	408	31	84	17	17	100	17	17	84	81	88	84	1,028	622
33	391.5 Transportation Equipment	55	4	11	2	2	13	2	2	11	11	12	11	136	84
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	42	25
36	394.5 Laboratory Equipment	13	1	3	1	1	3	1	1	3	3	3	3	33	20
37	395.5 Power Operated Equipment	182	14	37	7	7	44	7	7	37	36	39	37	458	277
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	14,280	0	0	0	0	0	0	0	14,280	8,788
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	685	53	141	28	28	168	28	28	141	136	148	141	1,726	1,045
46	**TOTAL GROSS ADDITIONS**	685	53	141	28	14,308	168	28	28	141	136	148	141	16,006	9,833
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	685	53	141	28	14,308	168	28	28	141	136	148	141	16,006	9,833

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	10,000	0	0	0	0	0	0	0	10,000	6,154
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	0	0	0	0	0	14	0	0	0	0	0	0	14	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	10,000	0	0	0	0	0	0	0	10,000	6,154
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	14	0	0	0	0	0	0	14	8
46	**TOTAL RETIREMENTS**	0	0	0	0	10,000	14	0	0	0	0	0	0	10,014	6,162
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	10,000	14	0	0	0	0	0	0	10,014	6,162

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	3,267	0.00%	0
4	389.1 Other Plant & Misc. Equipment	167	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	1,335	0.00%	0
7	354.2 Structures & Improvements	0	0.00%	0
8	360.2 Collection Sewers - Force	109,984	0.00%	0
9	361.2 Collection Sewers - Gravity	15,278	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	1,021	0.00%	0
12	364.2 Flow Measuring Devices	8	0.00%	0
13	365.2 Flow Measuring Installation	2	0.00%	0
14	389.2 Other Plant & Misc. Equipment	23	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1,199	0.00%	0
18	370.3 Receiving Wells	184	0.00%	0
19	371.3 Pumping Equipment	19,147	0.00%	0
20	389.3 Other Plant & Misc. Equipment	47	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	337	0.00%	0
23	354.4 Structures & Improvements	26,120	51.00%	13,321
24	380.4 Treatment & Disposal	217,041	51.00%	110,691
25	381.4 Plant Sewers	0	51.00%	0
26	382.4 Outfall Sewer Lines	440	0.00%	0
27	389.4 Other Plant & Misc. Equipment	83	51.00%	42
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	323	0.00%	0
30	354.5 Structures & Improvements	3,291	0.00%	0
31	390.5 Office Furniture & Equipment	2,034	0.00%	0
32	390.51 Computer Equipment	5,414	0.00%	0
33	391.5 Transportation Equipment	3,123	0.00%	0
34	392.5 Stores Equipment	29	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,134	0.00%	0
36	394.5 Laboratory Equipment	1,028	0.00%	0
37	395.5 Power Operated Equipment	1,298	0.00%	0
38	396.5 Communication Equipment	589	0.00%	0
39	397.5 Miscellaneous Equipment	265	0.00%	0
40	398.5 Other Tangible Plant	499	0.00%	0
41	**INTANGIBLE PLANT**	3,434	0.00%	0
42	**COLLECTION PLANT**	127,651	0.00%	0
43	**SYSTEM PUMPING PLANT**	20,577	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	244,020	50.84%	124,054
45	**GENERAL PLANT**	19,025	0.00%	0
46	**TOTAL PLANT IN SERVICE**	414,708	29.91%	124,054
47	**LAND & LAND RIGHTS**	1,995	0.00%	0
48	**TOTAL PIS LESS LAND**	412,714	30.06%	124,054

6/26/95 8:22 AM A06S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	124,054	0	124,054	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(61,249)	0	(61,249)	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**	62,805	0	62,805	

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		126,869
10	Utility Adjustment to ordered balance (1)		1,307
11	1992 Additions		12,611
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		12,611
15	**12/31/92 Balance**		140,787
16			
17			
18	1993 Additions		15,477
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(944)
21	1993 Net Additions		14,533
22	**12/31/93 Balance**		155,320
23			
24			
25	1994 Additions		19,141
26	1994 Retirements		1,104
27	1994 Adjustments		0
28	1994 Net Additions		18,037
29	**12/31/94 Balance**		173,357
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(61)
32	1995 Additions		19,655
33	1995 Retirements		188
34	1995 Adjustments		0
35	1995 Net Additions		19,667
36	**12/31/95 Balance**		192,964
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(366)
39	1996 Additions		20,157
40	1996 Retirements		10,014
41	1996 Adjustments		0
42	1996 Net Additions		10,143
43	**12/31/96 Balance**		202,741

(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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,683	82	1,765	0	1,765	1,724	0	1,724
4	389.1 Other Plant & Misc. Equipment	118	9	127	0	127	122	0	122
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(38)	0	(38)	0	(38)	(38)	0	(38)
8	360.2 Collection Sewers - Force	60,850	3,662	64,512	0	64,512	62,681	0	62,681
9	361.2 Collection Sewers - Gravity	4,547	339	4,886	0	4,886	4,717	0	4,717
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	526	27	553	0	553	540	0	540
12	364.2 Flow Measuring Devices	13	2	15	0	15	14	0	14
13	365.2 Flow Measuring Installation	1	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	16	1	17	0	17	17	0	17
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	(251)	38	(213)	0	(213)	(232)	0	(232)
18	370.3 Receiving Wells	105	6	111	0	111	108	0	108
19	371.3 Pumping Equipment	2,523	(8,935)	(6,412)	0	(6,412)	(3,098)	0	(3,098)
20	389.3 Other Plant & Misc. Equipment	34	3	37	0	37	36	0	36
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,773	818	5,591	0	5,591	5,182	0	5,182
24	380.4 Treatment & Disposal	108,817	12,067	120,884	0	120,884	114,850	0	114,850
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	253	15	268	0	268	261	0	261
27	389.4 Other Plant & Misc. Equipment	59	5	64	0	64	62	0	62
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	742	68	809	0	809	775	0	775
31	390.5 Office Furniture & Equipment	937	136	1,073	0	1,073	1,005	0	1,005
32	390.51 Computer Equipment	2,200	902	3,102	0	3,102	2,651	0	2,651
33	391.5 Transportation Equipment	2,245	521	2,766	0	2,766	2,506	0	2,506
34	392.5 Stores Equipment	10	2	12	0	12	11	0	11
35	393.5 Tools, Shop & Garage Equipment	574	71	645	0	645	609	0	609
36	394.5 Laboratory Equipment	149	69	218	0	218	184	0	184
37	395.5 Power Operated Equipment	1,042	108	1,150	0	1,150	1,096	0	1,096
38	396.5 Communication Equipment	275	59	334	0	334	305	0	305
39	397.5 Miscellaneous Equipment	67	18	85	0	85	75	0	75
40	398.5 Other Tangible Plant	328	50	378	0	378	353	0	353
41	**INTANGIBLE PLANT**	1,801	91	1,892	0	1,892	1,846	0	1,846
42	**COLLECTION PLANT**	65,915	4,031	69,946	0	69,946	67,932	0	67,932
43	**SYSTEM PUMPING PLANT**	2,411	(8,888)	(6,477)	0	(6,477)	(3,186)	0	(3,186)
44	**TREATMENT AND DISPOSAL PLANT**	113,902	12,905	126,807	0	126,807	120,355	0	120,355
45	**GENERAL PLANT**	8,569	2,004	10,572	0	10,572	9,570	0	9,570
46	**TOTAL SEWER ACCUM. DEPR.**	192,598	10,143	202,741	0	202,741	196,517	0	196,517

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,683	1,690	1,697	1,704	1,711	1,718	1,723	1,730	1,737	1,744	1,751	1,758	1,765	82	1,724
4	389.1 Other Plant & Misc. Equipment	118	119	120	121	122	123	121	122	123	124	125	126	127	9	122
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	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	0	(38)
8	360.2 Collection Sewers - Force	60,850	61,155	61,460	61,765	62,070	62,375	62,682	62,987	63,292	63,597	63,902	64,207	64,512	3,662	62,681
9	361.2 Collection Sewers - Gravity	4,547	4,575	4,603	4,631	4,659	4,687	4,718	4,746	4,774	4,802	4,830	4,858	4,886	339	4,717
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	526	528	530	532	534	536	541	543	545	547	549	551	553	27	540
12	364.2 Flow Measuring Devices	13	13	13	13	13	13	15	15	15	15	15	15	15	2	14
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	16	16	16	16	16	16	17	17	17	17	17	17	17	1	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	(251)	(248)	(245)	(242)	(239)	(236)	(231)	(228)	(225)	(222)	(219)	(216)	(213)	38	(232)
18	370.3 Receiving Wells	105	106	107	108	109	110	105	106	107	108	109	110	111	6	108
19	371.3 Pumping Equipment	2,523	2,612	2,701	2,790	2,879	(7,032)	(6,946)	(6,857)	(6,768)	(6,679)	(6,590)	(6,501)	(6,412)	(8,935)	(3,096)
20	389.3 Other Plant & Misc. Equipment	34	34	34	34	34	34	37	37	37	37	37	37	37	3	36
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	4,773	4,841	4,909	4,977	5,045	5,113	5,183	5,251	5,319	5,387	5,455	5,523	5,591	818	5,182
24	380.4 Treatment & Disposal	108,817	109,823	110,829	111,835	112,841	113,847	114,848	115,854	116,860	117,866	118,872	119,878	120,884	12,067	114,850
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	253	254	255	256	257	258	262	263	264	265	266	267	268	15	261
27	389.4 Other Plant & Misc. Equipment	59	59	59	59	59	59	64	64	64	64	64	64	64	5	62
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	742	749	756	763	770	777	767	774	781	788	795	802	809	68	775
31	390.5 Office Furniture & Equipment	937	948	959	970	981	992	1,007	1,018	1,029	1,040	1,051	1,062	1,073	136	1,005
32	390.51 Computer Equipment	2,200	2,275	2,350	2,425	2,500	2,575	2,652	2,727	2,802	2,877	2,952	3,027	3,102	902	2,651
33	391.5 Transportation Equipment	2,245	2,288	2,331	2,374	2,417	2,460	2,508	2,551	2,594	2,637	2,680	2,723	2,766	521	2,506
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	574	580	586	592	598	604	609	615	621	627	633	639	645	71	609
36	394.5 Laboratory Equipment	149	155	161	167	173	179	182	188	194	200	206	212	218	69	184
37	395.5 Power Operated Equipment	1,042	1,051	1,060	1,069	1,078	1,087	1,096	1,105	1,114	1,123	1,132	1,141	1,150	108	1,096
38	396.5 Communication Equipment	275	280	285	290	295	300	304	309	314	319	324	329	334	59	305
39	397.5 Miscellaneous Equipment	67	69	71	73	75	77	73	75	77	79	81	83	85	18	75
40	398.5 Other Tangible Plant	328	332	336	340	344	348	354	358	362	366	370	374	378	50	353
41	**INTANGIBLE PLANT**	1,801	1,809	1,817	1,825	1,833	1,841	1,844	1,852	1,860	1,868	1,876	1,884	1,892	91	1,846
42	**COLLECTION PLANT**	65,915	66,250	66,585	66,920	67,255	67,590	67,936	68,271	68,606	68,941	69,276	69,611	69,946	4,031	67,932
43	**SYSTEM PUMPING PLANT**	2,411	2,504	2,597	2,690	2,783	(7,124)	(7,035)	(6,942)	(6,849)	(6,756)	(6,663)	(6,570)	(6,477)	(8,888)	(3,186)
44	**TREATMENT AND DISPOSAL PLANT**	113,902	114,977	116,052	117,127	118,202	119,277	120,357	121,432	122,507	123,582	124,657	125,732	126,807	12,905	120,355
45	**GENERAL PLANT**	8,569	8,737	8,905	9,073	9,241	9,409	9,564	9,732	9,900	10,068	10,236	10,404	10,572	2,004	9,570
46	**TOTAL SEWER ACCUM. DEPR.**	192,598	194,277	195,956	197,635	199,314	190,993	192,687	194,346	196,025	197,704	199,383	201,062	202,741	10,143	196,517

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	7	7	7	7	7	5	7	7	7	7	7	7	82	41
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
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	305	305	305	305	305	307	305	305	305	305	305	305	3,662	1,831
9	361.2 Collection Sewers - Gravity	28	28	28	28	28	31	28	28	28	28	28	28	339	170
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	2	2	2	2	2	5	2	2	2	2	2	2	27	14
12	364.2 Flow Measuring Devices	0	0	0	0	0	2	0	0	0	0	0	0	2	1
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	3	3	3	3	3	5	3	3	3	3	3	3	38	19
18	370.3 Receiving Wells	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
19	371.3 Pumping Equipment	89	89	89	89	(9,911)	86	89	89	89	89	89	89	(8,935)	(5,621)
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
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	68	68	68	68	68	70	68	68	68	68	68	68	818	409
24	380.4 Treatment & Disposal	1,006	1,006	1,006	1,006	1,006	1,001	1,006	1,006	1,006	1,006	1,006	1,006	12,067	6,033
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	4	1	1	1	1	1	1	15	8
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
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	(9)	7	7	7	7	7	7	68	33
31	390.5 Office Furniture & Equipment	11	11	11	11	11	15	11	11	11	11	11	11	136	68
32	390.51 Computer Equipment	75	75	75	75	75	77	75	75	75	75	75	75	902	451
33	391.5 Transportation Equipment	43	43	43	43	43	48	43	43	43	43	43	43	521	261
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	5	6	6	6	6	6	6	71	35
36	394.5 Laboratory Equipment	6	6	6	6	6	3	6	6	6	6	6	6	69	34
37	395.5 Power Operated Equipment	9	9	9	9	9	9	9	9	9	9	9	9	108	54
38	396.5 Communication Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	29
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	6	4	4	4	4	4	4	50	25
41	**INTANGIBLE PLANT**	8	8	8	8	8	3	8	8	8	8	8	8	91	45
42	**COLLECTION PLANT**	335	335	335	335	335	346	335	335	335	335	335	335	4,031	2,017
43	**SYSTEM PUMPING PLANT**	93	93	93	93	(9,907)	89	93	93	93	93	93	93	(8,888)	(5,597)
44	**TREATMENT AND DISPOSAL PLANT**	1,075	1,075	1,075	1,075	1,075	1,080	1,075	1,075	1,075	1,075	1,075	1,075	12,905	6,453
45	**GENERAL PLANT**	168	168	168	168	168	156	168	168	168	168	168	168	2,004	1,000
46	**TOTAL NET ADDITIONS**	1,679	1,679	1,679	1,679	(8,321)	1,674	1,679	1,679	1,679	1,679	1,679	1,679	10,143	3,918

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	7	7	7	7	7	5	7	7	7	7	7	7	82	41
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
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	305	305	305	305	305	307	305	305	305	305	305	305	3,662	1,831
9	361.2 Collection Sewers - Gravity	28	28	28	28	28	31	28	28	28	28	28	28	339	170
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	2	2	2	2	2	5	2	2	2	2	2	2	27	14
12	364.2 Flow Measuring Devices	0	0	0	0	0	2	0	0	0	0	0	0	2	1
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	3	3	3	3	3	5	3	3	3	3	3	3	38	19
18	370.3 Receiving Wells	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
19	371.3 Pumping Equipment	89	89	89	89	89	86	89	89	89	89	89	89	1,065	532
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
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	68	68	68	68	68	70	68	68	68	68	68	68	818	409
24	380.4 Treatment & Disposal	1,006	1,006	1,006	1,006	1,006	1,001	1,006	1,006	1,006	1,006	1,006	1,006	12,067	6,033
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	4	1	1	1	1	1	1	15	8
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
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	5	7	7	7	7	7	7	82	41
31	390.5 Office Furniture & Equipment	11	11	11	11	11	15	11	11	11	11	11	11	136	68
32	390.51 Computer Equipment	75	75	75	75	75	77	75	75	75	75	75	75	902	451
33	391.5 Transportation Equipment	43	43	43	43	43	48	43	43	43	43	43	43	521	261
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	5	6	6	6	6	6	6	71	35
36	394.5 Laboratory Equipment	6	6	6	6	6	3	6	6	6	6	6	6	69	34
37	395.5 Power Operated Equipment	9	9	9	9	9	9	9	9	9	9	9	9	108	54
38	396.5 Communication Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	29
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	6	4	4	4	4	4	4	50	25
41	**INTANGIBLE PLANT**	8	8	8	8	8	3	8	8	8	8	8	8	91	45
42	**COLLECTION PLANT**	335	335	335	335	335	346	335	335	335	335	335	335	4,031	2,017
43	**SYSTEM PUMPING PLANT**	93	93	93	93	93	89	93	93	93	93	93	93	1,112	556
44	**TREATMENT AND DISPOSAL PLANT**	1,075	1,075	1,075	1,075	1,075	1,080	1,075	1,075	1,075	1,075	1,075	1,075	12,905	6,453
45	**GENERAL PLANT**	168	168	168	168	168	170	168	168	168	168	168	168	2,018	1,008
46	**TOTAL GROSS ADDITIONS**	1,679	1,679	1,679	1,679	1,679	1,688	1,679	1,679	1,679	1,679	1,679	1,679	20,157	10,079

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	10,000	0	0	0	0	0	0	0	10,000	6,154
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	0	0	0	0	0	14	0	0	0	0	0	0	14	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	10,000	0	0	0	0	0	0	0	10,000	6,154
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	14	0	0	0	0	0	0	14	8
46	**TOTAL RETIREMENTS**	0	0	0	0	10,000	14	0	0	0	0	0	0	10,014	6,162

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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

6/28/95 9:03 AM A10S6.XLS

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,724	0.00%	0
4	389.1 Other Plant & Misc. Equipment	122	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	(38)	0.00%	0
8	360.2 Collection Sewers - Force	62,681	0.00%	0
9	361.2 Collection Sewers - Gravity	4,717	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	540	0.00%	0
12	364.2 Flow Measuring Devices	14	0.00%	0
13	365.2 Flow Measuring Installation	1	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	(232)	0.00%	0
18	370.3 Receiving Wells	108	0.00%	0
19	371.3 Pumping Equipment	(3,098)	0.00%	0
20	389.3 Other Plant & Misc. Equipment	36	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	5,182	51.00%	2,643
24	380.4 Treatment & Disposal	114,850	51.00%	58,574
25	381.4 Plant Sewers	0	51.00%	0
26	382.4 Outfall Sewer Lines	261	0.00%	0
27	389.4 Other Plant & Misc. Equipment	62	51.00%	32
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	775	0.00%	0
31	390.5 Office Furniture & Equipment	1,005	0.00%	0
32	390.51 Computer Equipment	2,651	0.00%	0
33	391.5 Transportation Equipment	2,506	0.00%	0
34	392.5 Stores Equipment	11	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	609	0.00%	0
36	394.5 Laboratory Equipment	184	0.00%	0
37	395.5 Power Operated Equipment	1,096	0.00%	0
38	396.5 Communication Equipment	305	0.00%	0
39	397.5 Miscellaneous Equipment	75	0.00%	0
40	398.5 Other Tangible Plant	353	0.00%	0
41	**INTANGIBLE PLANT**	1,846	0.00%	0
42	**COLLECTION PLANT**	67,932	0.00%	0
43	**SYSTEM PUMPING PLANT**	(3,186)	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	120,355	50.89%	61,249
45	**GENERAL PLANT**	9,570	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	196,517	31.17%	61,249

6/28/95 9:03 AM 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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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.

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	116,223
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**	116,223
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	116,223
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	116,223
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	116,223
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	48
42	1996 Net Additions	48
43	**12/31/96 Balance**	116,271

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

6/28/95 9:03 AM 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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	2,152	0	2,152	48	2,200	2,152	48	2,200	0.00%	0
2	Line/Main Extensions	114,071	0	114,071	0	114,071	114,071	0	114,071	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**	116,223	0	116,223	48	116,271	116,223	48	116,271	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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	0	2,152
2	Line/Main Extensions	114,071	114,071	114,071	114,071	114,071	114,071	114,071	114,071	114,071	114,071	114,071	114,071	114,071	0	114,071
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**	116,223	116,223	116,223	116,223	116,223	116,223	116,223	116,223	116,223	116,223	116,223	116,223	116,223	0	116,223

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	48	0	0	0	0	0	0	0	0	0	0	0	48	48
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	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**	48	0	0	0	0	0	0	0	0	0	0	0	48	48
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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	53,144
10	Utility Adjustment to ordered balance (1)	7,256
11	1992 Additions	3,905
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,905
15	**12/31/92 Balance**	64,305
16		
17		
18	1993 Additions	3,919
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	3,919
22	**12/31/93 Balance**	68,224
23		
24		
25	1994 Additions	3,958
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	3,958
29	**12/31/94 Balance**	72,182
30		
31		
32	1995 Additions	4,337
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	4,337
36	**12/31/95 Balance**	76,519
37		
38		
39	1996 Additions	4,121
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	4,121
43	**12/31/96 Balance**	80,640

(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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,669	117	1,786	0	1,786	1,727	0	1,727	0.00%	0
2	Line/Main Extensions	74,850	4,004	78,854	0	78,854	76,852	0	76,852	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**	76,519	4,121	80,640	0	80,640	78,579	0	78,579	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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,669	1,679	1,689	1,699	1,709	1,719	1,726	1,736	1,746	1,756	1,766	1,776	1,786	117	1,727
2	Line/Main Extensions	74,850	75,184	75,518	75,852	76,186	76,520	76,850	77,184	77,518	77,852	78,186	78,520	78,854	4,004	76,852
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**	76,519	76,863	77,207	77,551	77,895	78,239	78,576	78,920	79,264	79,608	79,952	80,296	80,640	4,121	78,579

Note: May not cross foot due to rounding.

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	10	10	10	10	10	7	10	10	10	10	10	10	117	58
2	Line/Main Extensions	334	334	334	334	334	330	334	334	334	334	334	334	4,004	2,002
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**	344	344	344	344	344	337	344	344	344	344	344	344	4,121	2,060

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	10	10	10	10	10	7	10	10	10	10	10	10	117	58
2	Line/Main Extensions	334	334	334	334	334	330	334	334	334	334	334	334	4,004	2,002
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	344	344	344	344	344	337	344	344	344	344	344	344	4,121	2,060

Note: May not cross foot due to rounding.

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

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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. 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-`)*100					
49	A = Annual AFUDC Rate					

6/28/95 9:10 AM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
LINE		PLANT		ORDER	PRESENT	PROPOSED	
NO.	PLANT NAME	TYPE	COUNTY	NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park Ma	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 Park	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

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

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

6/28/95 9:10 AM A15W2.XLS

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	50.87%
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	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(406,826)	(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	435,506	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	**TOTAL ASSETS**	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**TOTAL LIABILITIES**	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	**ASSETS - LIABILITIES**	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	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	362,662,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,869	377,260,348	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	9,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,496)	(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	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	258,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,841	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,265	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	8,096,028	7,856,940	8,114,057	4,507,885	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

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.	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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	4,483,386
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)	(383,116)	(383,674)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(398,655)	(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	518,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,866	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,899	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	2,104,369	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	31,678,795	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	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May n[illegible]ot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / Alt 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	8,466,456	9,370,458	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	2,053,964	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	2,898,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,878	12,310,686	11,515,392	12,759,268	14,329,548	16,033,578	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,963,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,236
39															
40	TOTAL DEFERRED CREDITS	110,639,591	118,176,525	119,386,137	119,516,274	119,727,888	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	326,661,758	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,880	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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 - %	29.91%	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 - %	31.17%	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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	81,476	0	81,476	26,253	107,729	32.22%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	81,476	0	81,476	26,253	107,729		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	62,798	1,528	64,326	0	64,326		B-6(S)
7 Depreciation net of CIAC Amort	9,462	0	9,462	0	9,462		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	11,049	(1,701)	9,347	1,181 (A)	10,528		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(3,756)	(1,346)	(5,102)	9,671 (B)	4,569		B-17(S),B-2(S)3/3
11 Total Operating Expenses	79,552	(1,519)	78,033	10,852	88,885		
12 **NET OPERATING INCOME**	1,924	1,519	3,443	15,401	18,844		
13 **RATE BASE**	113,774	(48)	113,726		113,726		A-2(S)
14 **RATE OF RETURN**	1.69%		3.03%		16.57%		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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	81,476	0	81,476	14,132	95,608	17.34%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	81,476	0	81,476	14,132	95,608		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	62,798	1,528	64,326	0	64,326		B-6(S)
7	Depreciation net of CIAC Amort	9,462	0	9,462	0	9,462		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	11,049	(1,701)	9,347	636 (A)	9,983		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(3,756)	(1,346)	(5,102)	5,206 (B)	104		B-17(S),B-2(S)3/3
11	Total Operating Expenses	79,552	(1,519)	78,033	5,842	83,875		
12	**NET OPERATING INCOME**	1,924	1,519	3,443	8,290	11,733		
13	**RATE BASE**	113,774	(48)	113,726		113,726		A-2(S)
14	**RATE OF RETURN**	1.69%		3.03%		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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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%	27.85%	D-1(S)	
3	Rate of Return (%)	10.32%	16.57%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	113,726	113,726	A-2(S)	
6	Required Income (L3 x L5)	11,733	18,844		
7	Adjusted Income Under Present Rates	3,443	3,443	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	8,290	15,401		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	13,496	25,072		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	14,132	26,253		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	13,496	25,072		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	5,206	9,671		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	636	1,181		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	8,290	15,401		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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	320	
9			
10	2. Conservation Program Expenses	224	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	120	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	865	
17			
18	6.	0	
19			
20	7.	0	
21			
22		1,528	
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.	82	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(1,783)	
43			
44		(1,701)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,346)	
47			
48	2.	0	
49			
50		(1,346)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(1,519)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 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	23,630	0	23,630
9	522.2 Measured - Commercial	57,846	0	57,846
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	81,476	0	81,476
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**	81,476	0	81,476
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**	81,476	0	81,476

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	18,145	1,021	19,165	13,926	664	14,589	1,164	120	1,284	3,055	237	3,292
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	4,534	39	4,573	3,480	0	3,480	291	16	307	763	23	786
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	12,099	0	12,099	12,099	0	12,099	0	0	0	0	0	0
6	715 Purchased Power	12,091	7	12,098	12,036	0	12,036	4	0	4	51	7	58
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	4,965	36	5,001	4,763	0	4,763	62	6	68	140	30	170
10	731 Contractual Services - Eng.	23	0	23	0	0	0	0	0	0	23	0	23
11	732 Contractual Services - Acct.	124	0	124	0	0	0	0	0	0	124	0	124
12	733 Contractual Services - Legal	75	0	75	0	0	0	0	0	0	75	0	75
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,286	203	1,489	1,093	113	1,206	0	0	0	193	90	284
15	741 Rental of Real Building/Real Property	111	17	129	0	0	0	0	0	0	111	17	129
16	742 Rental of Equipment	5	3	8	0	0	0	0	0	0	5	3	8
17	750 Transportation Expense	583	8	591	484	0	484	44	5	49	54	3	57
18	756 Insurance - Vehicle	85	0	85	0	0	0	0	0	0	85	0	85
19	757 Insurance - General Liability	175	36	212	0	0	0	0	0	0	175	36	212
20	758 Insurance - Workman's Comp	310	2	312	238	0	238	20	1	21	52	1	53
21	759 Insurance - Other	17	0	17	0	0	0	0	0	0	17	0	17
22	760 Advertising Expense	19	17	36	0	0	0	0	0	0	19	17	36
23	766 Reg. Comm. Exp. - Rate Case Amort.	515	0	515	0	0	0	0	0	0	515	0	515
24	767 Reg. Comm. Exp. - Other	41	0	41	0	0	0	0	0	0	41	0	41
25	770 Bad Debt Expense	152	16	169	0	0	0	152	16	169	0	0	0
26	775 Miscellaneous Expenses	4,208	121	4,329	2,962	0	2,962	382	22	404	863	99	962
27	**TOTAL SEWER O & M EXPENSES**	62,798	1,528	64,326	54,314	777	55,090	2,118	188	2,307	6,365	563	6,929

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended. 12/31/96
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	1,501	1,351	1,570	1,508	1,541	1,497	1,551	1,539	1,499	1,548	1,499	1,542	18,145	1,021	19,165
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)	375	338	392	377	385	374	387	385	375	387	375	385	4,534	39	4,573
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	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	12,099	0	12,099
6	715.1-.8 Purchased Power	1,008	1,007	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	12,091	7	12,098
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	178	178	525	178	178	393	280	178	393	178	178	393	3,232	0	3,232
9	720.1-.8 Materials & Supplies	419	408	439	410	409	422	410	409	409	410	409	410	4,965	36	5,001
10	731.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
11	732.1-.8 Contractual Services - Acct.	10	10	11	11	10	10	10	10	10	11	10	10	124	0	124
12	733.1-.8 Contractual Services - Legal	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
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	83	80	84	82	81	387	82	81	81	82	81	82	1,286	203	1,489
15	741.1-.8 Rental of Real Building/Real Property	9	9	10	10	9	9	9	9	9	9	9	9	111	17	129
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	49	48	49	49	49	48	49	49	48	49	48	49	583	8	591
18	756.1-.8 Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	7	7	85	0	85
19	757.1-.8 Insurance - General Liability	14	14	15	15	15	15	15	15	15	15	14	15	175	36	212
20	758.1-.8 Insurance - Workman's Comp (2)	26	23	27	26	26	26	27	26	26	26	26	26	310	2	312
21	759.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
22	760.1-.8 Advertising Expense	2	1	2	2	2	2	2	2	2	2	2	2	19	17	36
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	42	41	44	44	43	43	43	43	43	44	42	43	515	0	515
24	767.1-.8 Reg. Comm. Exp. - Other	3	3	4	4	3	3	3	3	3	4	3	3	41	0	41
25	770.1-.8 Bad Debt Expense	13	12	13	13	13	13	13	13	13	13	13	13	152	16	169
26	775.1-.8 Miscellaneous Expenses	357	342	359	351	349	348	353	349	349	352	349	350	4,208	121	4,329
27	**TOTAL SEWER O & M EXPENSES**	5,114	4,890	5,576	5,110	5,148	5,623	5,268	5,145	5,307	5,162	5,091	5,365	62,798	1,528	64,326

Notes:
(1) Employee Pensions & Benefits 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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	1,152	1,021	1,210	1,149	1,185	1,147	1,195	1,184	1,150	1,189	1,153	1,191	13,926	664	14,589
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)	288	255	302	287	296	287	299	296	287	297	288	298	3,480	0	3,480
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	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	12,099	0	12,099
6	715.1-.6 Purchased Power	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	12,036	0	12,036
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	178	178	525	178	178	393	280	178	393	178	178	393	3,232	0	3,232
9	720.1-.6 Materials & Supplies	402	392	422	393	392	406	393	392	393	393	393	393	4,763	0	4,763
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	67	65	67	65	65	371	66	65	65	65	66	65	1,093	113	1,206
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	41	40	41	40	40	40	40	40	40	40	40	40	484	0	484
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)	20	17	21	20	20	20	20	20	20	20	20	20	238	0	238
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	254	245	253	245	245	244	248	244	245	246	247	246	2,962	0	2,962
27	**TOTAL SEWER DIRECT O & M EXPENSES**	4,414	4,226	4,852	4,388	4,434	4,918	4,553	4,431	4,604	4,441	4,396	4,658	54,314	777	55,090

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	97	89	98	98	98	97	99	98	96	100	96	98	1,154	120	1,284
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)	24	22	25	24	24	24	25	25	24	25	24	25	291	16	307
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	62	6	68
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	44	5	49
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	21
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	152	16	169
26	775.7	Miscellaneous Expenses	32	29	32	32	32	32	33	32	31	33	32	32	382	22	404
27		**TOTAL SEWER ALLOCATED CUST ACCTS EXP.**	177	162	179	178	178	176	181	179	174	181	175	179	2,118	188	2,307

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) 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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	251	241	262	261	257	254	256	257	253	259	250	254	3,055	237	3,292
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)	63	60	65	65	64	63	64	64	63	65	62	63	763	23	786
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	51	7	58
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	12	11	12	12	12	12	12	12	12	12	11	12	140	30	170
10	731.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
11	732.8 Contractual Services - Acct.	10	10	11	11	10	10	10	10	10	11	10	10	124	0	124
12	733.8 Contractual Services - Legal	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
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	16	15	17	17	16	16	16	16	16	16	16	16	193	90	284
15	741.8 Rental of Real Building/Real Property	9	9	10	10	9	9	9	9	9	9	9	9	111	17	129
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	3	8
17	750.8 Transportation Expense	4	4	5	5	5	5	5	5	5	5	4	5	54	3	57
18	756.8 Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	7	7	85	0	85
19	757.8 Insurance - General Liability	14	14	15	15	15	15	15	15	15	15	14	15	175	36	212
20	758.8 Insurance - Workman's Comp (2)	4	4	4	4	4	4	4	4	4	4	4	4	52	1	53
21	759.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
22	760.8 Advertising Expense	2	1	2	2	2	2	2	2	2	2	2	2	19	17	36
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	42	41	44	44	43	43	43	43	43	44	42	43	515	0	515
24	767.8 Reg. Comm. Exp. - Other	3	3	4	4	3	3	3	3	3	4	3	3	41	0	41
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	71	68	74	74	73	72	72	73	72	73	71	72	863	99	962
27	**TOTAL SEWER ALLOCATED A & G EXPENSES**	523	502	545	544	536	529	534	535	528	540	520	528	6,365	563	6,929

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) 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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	17,552	1,030	(438)	18,145	0	103	53	0	0	865	1,021	19,165
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)	4,359	176	0	4,534	0	26	13	0	0	0	39	4,573
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	11,868	231	0	12,099	0	0	0	0	0	0	0	12,099
6	715.1-.8 Purchased Power	12,097	0	(6)	12,091	0	7	0	0	0	0	7	12,098
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	4,890	95	(21)	4,965	0	13	17	7	0	0	36	5,001
10	731.1-.8 Contractual Services - Eng.	25	0	(2)	23	0	0	0	0	0	0	0	23
11	732.1-.8 Contractual Services - Acct.	135	3	(13)	124	0	0	0	0	0	0	0	124
12	733.1-.8 Contractual Services - Legal	81	2	(8)	75	0	0	0	0	0	0	0	75
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	1,281	25	(20)	1,286	0	32	58	113	0	0	203	1,489
15	741.1-.8 Rental of Real Building/Real Property	120	2	(12)	111	0	17	0	0	0	0	17	129
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	582	11	(10)	583	0	8	0	0	0	0	8	591
18	756.1-.8 Insurance - Vehicle	92	2	(9)	85	0	0	0	0	0	0	0	85
19	757.1-.8 Insurance - General Liability	190	4	(18)	175	0	36	0	0	0	0	36	212
20	758.1-.8 Insurance - Workman's Comp (2)	314	(4)	0	310	0	2	0	0	0	0	2	312
21	759.1-.8 Insurance - Other	19	0	(2)	17	0	0	0	0	0	0	0	17
22	760.1-.8 Advertising Expense	21	0	(2)	19	0	0	17	0	0	0	17	36
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	341	0	174	515	0	0	0	0	0	0	0	515
24	767.1-.8 Reg. Comm. Exp. - Other	46	0	(5)	41	0	0	0	0	0	0	0	41
25	770.1-.8 Bad Debt Expense	165	3	(16)	152	0	16	0	0	0	0	16	169
26	775.1-.8 Miscellaneous Expenses	4,254	83	(129)	4,208	0	57	64	0	0	0	121	4,329
27	TOTAL SEWER O & M EXPENSES	61,607	1,727	(536)	62,798	0	320	224	120	0	865	1,528	64,326

Notes:
(1) Employee Pensions & Benefits 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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 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 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	13,154	772	(0)	13,926	0	0	0	0	0	664	664	14,589
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)	3,267	214	0	3,480	0	0	0	0	0	0	0	3,480
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	11,868	231	0	12,099	0	0	0	0	0	0	0	12,099
6	715.1-.6	Purchased Power	12,036	0	0	12,036	0	0	0	0	0	0	0	12,036
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	4,672	91	0	4,763	0	0	0	0	0	0	0	4,763
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	1,072	21	0	1,093	0	0	0	113	0	0	113	1,206
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	475	9	(0)	484	0	0	0	0	0	0	0	484
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)	235	3	0	238	0	0	0	0	0	0	0	238
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	2,906	57	0	2,962	0	0	0	0	0	0	0	2,962
27	**TOTAL SEWER DIRECT O & M EXPENSES**		52,854	1,460	0	54,314	0	0	0	113	0	664	777	55,090

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,213	71	(121)	1,164	0	65	0	0	0	55	120	1,284
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)	301	(10)	0	291	0	16	0	0	0	0	16	307
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	67	1	(6)	62	0	6	0	0	0	0	6	68
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	47	1	(5)	44	0	5	0	0	0	0	5	49
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	21
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	165	3	(16)	152	0	16	0	0	0	0	16	169
26	775.7	Miscellaneous Expenses	414	8	(40)	382	0	22	0	0	0	0	22	404
27		TOTAL SEWER O & M EXPENSES	2,233	72	(188)	2,118	0	133	0	0	0	55	188	2,307

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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	3,185	187	(317)	3,055	0	38	53	0	0	146	237	3,292
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)	791	(27)	0	763	0	9	13	0	0	0	23	786
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	57	0	(5)	51	0	7	0	0	0	0	7	58
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	152	3	(15)	140	0	6	17	7	0	0	30	170
10	731.8	Contractual Services - Eng.	25	0	(2)	23	0	0	0	0	0	0	0	23
11	732.8	Contractual Services - Acct.	135	3	(13)	124	0	0	0	0	0	0	0	124
12	733.8	Contractual Services - Legal	81	2	(8)	75	0	0	0	0	0	0	0	75
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	209	4	(20)	193	0	32	58	0	0	0	90	284
15	741.8	Rental of Real Building/Real Property	120	2	(12)	111	0	17	0	0	0	0	17	129
16	742.8	Rental of Equipment	6	0	(1)	5	0	3	0	0	0	0	3	8
17	750.8	Transportation Expense	59	1	(6)	54	0	3	0	0	0	0	3	57
18	756.8	Insurance - Vehicle	92	2	(9)	85	0	0	0	0	0	0	0	85
19	757.8	Insurance - General Liability	190	4	(18)	175	0	36	0	0	0	0	36	212
20	758.8	Insurance - Workman's Comp (2)	57	(5)	0	52	0	1	0	0	0	0	1	53
21	759.8	Insurance - Other	19	0	(2)	17	0	0	0	0	0	0	0	17
22	760.8	Advertising Expense	21	0	(2)	19	0	0	17	0	0	0	17	36
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	341	0	174	515	0	0	0	0	0	0	0	515
24	767.8	Reg. Comm. Exp. - Other	46	0	(5)	41	0	0	0	0	0	0	0	41
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	934	18	(90)	863	0	35	64	0	0	0	99	962
27		TOTAL SEWER O & M EXPENSES	6,519	195	(349)	6,365	0	187	224	7	0	146	563	6,929

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

Note: May not cross foot due to rounding

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1996 SEWER

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 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	17,552	19,165	1,613	9.19%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	4,359	4,573	214	4.91%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	11,868	12,099	231	1.95%
6	715.1-.8	Purchased Power	12,097	12,098	1	0.01%
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	4,891	5,001	111	2.27%
10	731.1-.8	Contractual Services - Eng.	25	23	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	135	124	(10)	(7.63%)
12	733.1-.8	Contractual Services - Legal	81	75	(6)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	1,281	1,489	208	16.22%
15	741.1-.8	Rental of Real Building/Real Property	120	129	8	6.84%
16	742.1-.8	Rental of Equipment	6	8	3	47.33%
17	750.1-.8	Transportation Expense	581	591	10	1.64%
18	756.1-.8	Insurance - Vehicle	92	85	(7)	(7.63%)
19	757.1-.8	Insurance - General Liability	190	212	22	11.54%
20	758.1-.8	Insurance - Workman's Comp	314	312	(2)	(0.53%)
21	759.1-.8	Insurance - Other	19	17	(1)	(7.63%)
22	760.1-.8	Advertising Expense	21	36	16	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	341	515	174	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	46	41	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	165	169	4	2.35%
26	775.1-.8	Miscellaneous Expenses	4,254	4,329	75	1.76%
27	**TOTAL SEWER O & M EXPENSES**		61,607	64,326	2,718	4.41%
28	**TOTAL (LESS ACCTS 766 & 767)**		61,221	63,769	2,548	4.16%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 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	(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 %	NOTES
1	701.1-.6 Salaries & Wages - Employees	13,154	14,589	1,435	10.91%	
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6 Employee Pensions & Benefits	3,267	3,480	213	6.52%	
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	
5	711.1-.6 Sludge Removal	11,868	12,099	231	1.95%	
6	715.1-.6 Purchased Power	12,036	12,036	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	4,672	4,763	91	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	1,072	1,206	134	12.46%	
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	475	484	9	1.99%	
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	235	238	3	1.33%	
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	2,906	2,962	56	1.94%	
27	**TOTAL SEWER O & M EXPENSES**	52,855	55,090	2,235	4.23%	
28	**TOTAL (LESS ACCTS 766 & 767)**	52,855	55,090	2,235	4.23%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1996 SEWER

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 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	%
1	701.1-.7	Salaries & Wages - Employees	1,213	1,284	71	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	301	307	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	67	68	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	47	49	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	21	(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	165	169	4	2.35%
26	775.1-.7	Miscellaneous Expenses	414	404	(10)	(2.30%)
27	**TOTAL SEWER O & M EXPENSES**		2,233	2,307	73	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**		2,233	2,307	73	3.28%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996 SEWER

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 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	3,185	3,292	107	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	791	786	(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	57	58	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	152	170	18	12.19%
10	731.1-.8	Contractual Services - Eng.	25	23	(2)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	135	124	(10)	(7.63%)
12	733.1-.8	Contractual Services - Legal	81	75	(6)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	209	284	74	35.44%
15	741.1-.8	Rental of Real Building/Real Property	120	129	8	6.84%
16	742.1-.8	Rental of Equipment	6	8	3	47.33%
17	750.1-.8	Transportation Expense	59	57	(2)	(3.08%)
18	756.1-.8	Insurance - Vehicle	92	85	(7)	(7.63%)
19	757.1-.8	*Insurance - General Liability*	190	212	22	11.54%
20	758.1-.8	Insurance - Workman's Comp	57	53	(4)	(7.18%)
21	759.1-.8	Insurance - Other	19	17	(1)	(7.63%)
22	760.1-.8	Advertising Expense	21	36	16	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	341	515	174	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	46	41	(4)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	934	962	28	3.00%
27	**TOTAL SEWER O & M EXPENSES**		6,519	6,929	410	6.29%
28	**TOTAL (LESS ACCTS 766 & 767)**		6,132	6,372	240	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year 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 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			171,600	Postage
25				100,000	*Temporary Help*
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	$2	
51	Marco Island	Docket No. 920655-WS	106,820	96	
52	GIGA	Docket No. 920199-WS	677,601	612	
53	Lehigh	Docket No. 911188-WS	67,100	61	
54			854,174	771	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	899	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	390	
58			1,427,241	1,289	
59	Total Projected Rate Case Expense		2,281,415	2,060	
60	Annual Amortization		$570,354	$515	
61					
62	Method of Allocation Between Systems:				
63	*Average Number of Customers*		125,152	113	
64	% of Total		100.000000%	0.090290%	

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

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year 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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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

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

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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)

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	3,267	40	2.50%	82	0	82	0.00%	0	82
4	389.1 Other Plant & Misc. Equipment	167	18	5.56%	9	0	9	0.00%	0	9
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	1,335	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	109,984	30	3.33%	3,662	0	3,662	0.00%	0	3,662
9	*361.2 Collection Sewers - Gravity*	*15,278*	*45*	*2.22%*	*339*	*0*	*339*	*0.00%*	0	339
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	1,021	38	2.63%	27	0	27	0.00%	0	27
12	364.2 Flow Measuring Devices	8	5	20.00%	2	0	2	0.00%	0	2
13	365.2 Flow Measuring Installation	2	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	23	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*	*1,199*	*32*	*3.13%*	*38*	*0*	38	0.00%	0	38
18	370.3 Receiving Wells	184	30	3.33%	6	0	6	0.00%	0	6
19	371.3 Pumping Equipment	19,147	18	5.56%	1,065	0	1,065	0.00%	0	1,065
20	389.3 Other Plant & Misc. Equipment	47	18	5.56%	3	0	3	0.00%	0	3
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	337	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	26,120	32	3.13%	818	0	818	51.00%	417	401
24	380.4 Treatment & Disposal	217,041	18	5.56%	12,067	0	12,067	51.00%	6,154	5,913
25	*381.4 Plant Sewers*	*0*	*35*	*2.86%*	*0*	*0*	0	51.00%	0	0
26	382.4 Outfall Sewer Lines	440	30	3.33%	15	0	15	0.00%	0	15
27	389.4 Other Plant & Misc. Equipment	83	18	5.56%	5	0	5	51.00%	3	2
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	323	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	3,291	40	2.50%	82	0	82	0.00%	0	82
31	390.5 Office Furniture & Equipment	2,034	15	6.67%	136	0	136	0.00%	0	136
32	390.51 Computer Equipment	5,414	6	16.67%	902	0	902	0.00%	0	902
33	*391.5 Transportation Equipment*	*3,123*	*6*	*16.67%*	*521*	*0*	521	0.00%	0	521
34	392.5 Stores Equipment	29	18	5.56%	2	0	2	0.00%	0	2
35	393.5 Tools, Shop & Garage Equipment	1,134	16	6.25%	71	0	71	0.00%	0	71
36	394.5 Laboratory Equipment	1,028	15	6.67%	69	0	69	0.00%	0	69
37	395.5 Power Operated Equipment	1,298	12	8.33%	108	0	108	0.00%	0	108
38	396.5 Communication Equipment	589	10	10.00%	59	0	59	0.00%	0	59
39	397.5 Miscellaneous Equipment	265	15	6.67%	18	0	18	0.00%	0	18
40	398.5 Other Tangible Plant	499	10	10.00%	50	0	50	0.00%	0	50
41	**INTANGIBLE PLANT**	3,434		2.65%	91	0	91	0.00%	0	91
42	**COLLECTION PLANT**	127,651		3.16%	4,031	0	4,031	0.00%	0	4,031
43	**SYSTEM PUMPING PLANT**	20,577		5.40%	1,112	0	1,112	0.00%	0	1,112
44	**TREATMENT AND DISPOSAL PLANT**	244,020		5.29%	12,905	0	12,905	50.94%	6,574	6,331
45	**GENERAL PLANT**	19,025		10.61%	2,018	0	2,018	0.00%	0	2,018
46	**TOTAL DEPRECIATION EXPENSE**	414,708		4.86%	20,157	0	20,157	32.61%	6,574	13,583
47	**LESS: AMORTIZATION OF CIAC**				(4,121)	0	(4,121)		0	(4,121)
48	**NET DEPRECIATION EXPENSE - SEWER**				16,036	0	16,036		6,574	9,462

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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		
	SEWER	1996 Avg. Adj.	CIAC Amort.				Composite Non-used		
Line No.	CIAC Classifications	CIAC Balance	Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	2,200	5.30%	117	0	117	0.00%	0	117
2	Line/Main Extension Fees	114,071	3.51%	4,004	0	4,004	0.00%	0	4,004
3	Contributed Lines	0	3.51%	0	0	0	0.00%	0	0
4	Contributed Property Other Than Lines	0	4.62%	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**	116,271		4,121	0	4,121		0	4,121

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 / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	8	2	25.00%
3	365.2 Flow Measuring Installation	2	0	0.00%
4	354.4 Structures & Improvements	26,120	818	3.13%
5	380.4 Treatment & Disposal	217,041	12,067	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	440	15	3.41%
8	389.4 Other Plant & Misc. Equipment	83	5	6.02%
9	**COMPOSITE RATE**	243,693	12,907	5.30%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	109,984	3,662	3.33%
13	361.2 Collection Sewers - Gravity	15,278	339	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	23	1	4.35%
16	354.3 Structures & Improvements	1,199	38	3.17%
17	370.3 Receiving Wells	184	6	3.26%
18	371.3 Pumping Equipment	19,147	1,065	5.56%
19	389.3 Other Plant & Misc. Equipment	47	3	6.38%
20	**COMPOSITE RATE**	145,862	5,114	3.51%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	1,021	27	2.64%
23	**COMPOSITE RATE**	1,021	27	2.64%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	243,693	12,907	5.30%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	145,862	5,114	3.51%
27	Service Installation Fees (Line 23)	1,021	27	2.64%
28	**COMPOSITE RATE**	390,577	18,048	4.62%

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 / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 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%)**	3,666	0	3,666	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,452	82	1,533	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,452	82	1,533		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,931	0	5,931		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,931	0	5,931		
10	Non-used & Useful Percent			30.06%	A-6(S)7/7	
11	Non-used & Useful Amount		(1,783)	(1,783)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,931	(1,783)	4,148		
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)**	11,049	(1,701)	9,347		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 / Salt Springs
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	81,476	0	81,476	B-4(S)
3	Less:				
4	O & M Expenses	62,798	1,528	64,326	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	9,462	0	9,462	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	11,049	1,965	13,014	B-15(S)
8	Pre-Tax Operating Expenses	83,308	3,493	86,801	
9	**PRE-TAX OPERATING INCOME**	(1,832)	(3,493)	(5,325)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(1,832)	(3,493)	(5,325)	
12	Less:				
13	Interest Expense:				
14	Rate Base	113,774	(48)	113,726	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	6,019	(3)	6,016	C-3
17	Net Taxable Income (L11 - L16)	(7,851)	(3,490)	(11,341)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(3,029)	(1,346)	(4,375)	
20	Less:				
21	Parent Debt Adjustment	637	0	637	C-1(S)
22	Investment Tax Credit	90	0	90	C-7(S)
23	**TOTAL INCOME TAXES**	(3,756)	(1,346)	(5,102)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Marion / Salt Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 (%)	32.61%	0.00%	32.61%	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 / Silver Lake 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	99,073	0	99,073	A-6 (S)
2	Utility Land & Land Rights	6,676	0	6,676	A-6 (S)
3	Non-Used and Useful	(19,709)	0	(19,709)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(36,681)	0	(36,681)	A-10 (S)
6	CIAC	(18,375)	0	(18,375)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	7,331	0	7,331	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	(195)	0	(195)	Vol. II
13	Deferred Taxes	(1,931)	0	(1,931)	C-7 (S)
14	Working Capital Allowance	1,129	0	1,129	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	37,318	0	37,318	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Putnam / Silver Lake 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	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Putnam / Silver Lake 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	

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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 / Silver Lake 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.

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

Company: SSU / Putnam / Silver Lake 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**		64,864
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		64,864
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	319
21	1993 Net Additions		319
22	**12/31/93 Balance**		65,183
23			
24			
25	1994 Additions		35,872
26	1994 Retirements		116
27	1994 Adjustments		0
28	1994 Net Additions		35,756
29	**12/31/94 Balance**		100,940
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(31)
32	1995 Additions		4,938
33	1995 Retirements		43
34	1995 Adjustments		0
35	1995 Net Additions		4,895
36	**12/31/95 Balance**		105,804
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(293)
39	1996 Additions		397
40	1996 Retirements		3
41	1996 Adjustments		0
42	1996 Net Additions		394
43	**12/31/96 Balance**		105,904

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

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

Company: SSU / Putnam / Silver Lake 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)

	(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	468	0	0	0	468	0	468	468	0	468
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	6,602	0	0	0	6,602	0	6,602	6,602	0	6,602
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	19,607	0	0	0	19,607	0	19,607	19,607	0	19,607
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	7	0	0	0	7	0	7	7	0	7
12	364.2 Flow Measuring Devices	4,167	0	0	0	4,167	0	4,167	4,167	0	4,167
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	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	9,391	0	0	0	9,391	0	9,391	9,391	0	9,391
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	8,420	0	0	0	8,420	0	8,420	8,420	0	8,420
24	380.4 Treatment & Disposal	34,184	0	0	0	34,184	0	34,184	34,184	0	34,184
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	18,526	0	0	0	18,526	0	18,526	18,526	0	18,526
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	74	0	0	0	74	0	74	74	0	74
30	354.5 Structures & Improvements	755	6	(3)	3	758	0	758	757	0	757
31	390.5 Office Furniture & Equipment	468	0	0	0	468	0	468	468	0	468
32	390.51 Computer Equipment	1,102	236	0	236	1,339	0	1,339	1,246	0	1,246
33	391.5 Transportation Equipment	699	32	0	32	731	0	731	719	0	719
34	392.5 Stores Equipment	7	0	0	0	7	0	7	7	0	7
35	393.5 Tools, Shop & Garage Equipment	255	10	0	10	265	0	265	261	0	261
36	394.5 Laboratory Equipment	232	8	0	8	239	0	239	237	0	237
37	395.5 Power Operated Equipment	235	105	0	105	340	0	340	299	0	299
38	396.5 Communication Equipment	136	0	0	0	136	0	136	136	0	136
39	397.5 Miscellaneous Equipment	61	0	0	0	61	0	61	61	0	61
40	398.5 Other Tangible Plant	115	0	0	0	115	0	115	115	0	115
41	**INTANGIBLE PLANT**	468	0	0	0	468	0	468	468	0	468
42	**COLLECTION PLANT**	30,383	0	0	0	30,383	0	30,383	30,383	0	30,383
43	**SYSTEM PUMPING PLANT**	9,391	0	0	0	9,391	0	9,391	9,391	0	9,391
44	**TREATMENT AND DISPOSAL PLANT**	61,130	0	0	0	61,130	0	61,130	61,130	0	61,130
45	**GENERAL PLANT**	4,139	397	(3)	394	4,533	0	4,533	4,378	0	4,378
46	**TOTAL PLANT IN SERVICE**	105,511	397	(3)	394	105,904	0	105,904	105,749	0	105,749
47	**LAND & LAND RIGHTS**	6,676	0	0	0	6,676	0	6,676	6,676	0	6,676
48	**TOTAL PIS LESS LAND**	98,834	397	(3)	394	99,228	0	99,228	99,073	0	99,073

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 / Silver Lake 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	468	468	468	468	468	468	468	468	468	468	468	468	468	0	468
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	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	6,602	0	6,602
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	19,607	19,607	19,607	19,607	19,607	19,607	19,607	19,607	19,607	19,607	19,607	19,607	19,607	0	19,607
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	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
12	364.2 Flow Measuring Devices	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	0	4,167
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	0	9,391
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	8,420	8,420	8,420	8,420	8,420	8,420	8,420	8,420	8,420	8,420	8,420	8,420	8,420	0	8,420
24	380.4 Treatment & Disposal	34,184	34,184	34,184	34,184	34,184	34,184	34,184	34,184	34,184	34,184	34,184	34,184	34,184	0	34,184
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	18,526	18,526	18,526	18,526	18,526	18,526	18,526	18,526	18,526	18,526	18,526	18,526	18,526	0	18,526
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	74	74	74	74	74	74	74	74	74	74	74	74	74	0	74
30	354.5 Structures & Improvements	755	758	758	758	758	759	756	756	756	757	757	758	758	3	757
31	390.5 Office Furniture & Equipment	468	468	468	468	468	468	468	468	468	468	468	468	468	0	468
32	390.51 Computer Equipment	1,102	1,196	1,204	1,223	1,227	1,231	1,254	1,257	1,261	1,281	1,299	1,320	1,339	236	1,246
33	391.5 Transportation Equipment	699	712	713	716	716	717	720	720	721	723	726	729	731	32	719
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	255	259	259	260	260	260	261	261	261	262	263	264	265	10	261
36	394.5 Laboratory Equipment	232	235	235	236	236	236	237	237	237	238	238	239	239	8	237
37	395.5 Power Operated Equipment	235	277	280	289	290	292	302	304	306	314	323	332	340	105	299
38	396.5 Communication Equipment	136	136	136	136	136	136	136	136	136	136	136	136	136	0	136
39	397.5 Miscellaneous Equipment	61	61	61	61	61	61	61	61	61	61	61	61	61	0	61
40	398.5 Other Tangible Plant	115	115	115	115	115	115	115	115	115	115	115	115	115	0	115
41	**INTANGIBLE PLANT**	468	468	468	468	468	468	468	468	468	468	468	468	468	0	468
42	**COLLECTION PLANT**	30,383	30,383	30,383	30,383	30,383	30,383	30,383	30,383	30,383	30,383	30,383	30,383	30,383	0	30,383
43	**SYSTEM PUMPING PLANT**	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	0	9,391
44	**TREATMENT AND DISPOSAL PLANT**	61,130	61,130	61,130	61,130	61,130	61,130	61,130	61,130	61,130	61,130	61,130	61,130	61,130	0	61,130
45	**GENERAL PLANT**	4,139	4,296	4,309	4,341	4,348	4,354	4,389	4,396	4,402	4,435	4,466	4,500	4,533	394	4,378
46	**TOTAL PLANT IN SERVICE**	105,511	105,668	105,680	105,713	105,719	105,726	105,761	105,767	105,774	105,808	105,838	105,872	105,904	394	105,749
47	**LAND & LAND RIGHTS**	6,676	6,676	6,676	6,676	6,676	6,676	6,676	6,676	6,676	6,676	6,676	6,676	6,676	0	6,676
48	**TOTAL PIS LESS LAND**	98,834	98,992	99,004	99,037	99,043	99,049	99,085	99,091	99,098	99,130	99,162	99,196	99,228	394	99,073

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

Company: SSU / Putnam / Silver Lake 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-6 (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	94	7	19	4	4	23	4	4	19	19	20	19	236	143
33	391.5 Transportation Equipment	13	1	3	1	1	3	1	1	3	3	3	3	32	19
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	42	3	9	2	2	10	2	2	9	8	9	9	105	64
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**	158	12	32	6	6	35	6	6	32	31	34	32	394	239
46	**TOTAL NET ADDITIONS**	158	12	32	6	6	35	6	6	32	31	34	32	394	239
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	158	12	32	6	6	35	6	6	32	31	34	32	394	239

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

Company: SSU / Putnam / Silver Lake 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	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	6	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	94	7	19	4	4	23	4	4	19	19	20	19	236	143
33	391.5 Transportation Equipment	13	1	3	1	1	3	1	1	3	3	3	3	32	19
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	42	3	9	2	2	10	2	2	9	8	9	9	105	64
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**	158	12	32	6	6	39	6	6	32	31	34	32	397	241
46	**TOTAL GROSS ADDITIONS**	158	12	32	6	6	39	6	6	32	31	34	32	397	241
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	158	12	32	6	6	39	6	6	32	31	34	32	397	241

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

Company: SSU / Putnam / Silver Lake 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	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	3	0	0	0	0	0	0	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	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	3	0	0	0	0	0	0	3	2
46	**TOTAL RETIREMENTS**	0	0	0	0	0	3	0	0	0	0	0	0	3	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	3	0	0	0	0	0	0	3	2

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

Company: SSU / Putnam / Silver Lake 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 / Putnam / Silver Lake 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	468	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	6,602	0.00%	0
7	354.2 Structures & Improvements	0	49.10%	0
8	360.2 Collection Sewers - Force	0	49.10%	0
9	361.2 Collection Sewers - Gravity	19,607	49.10%	9,627
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	7	0.00%	0
12	364.2 Flow Measuring Devices	4,167	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	49.10%	0
18	370.3 Receiving Wells	0	49.10%	0
19	371.3 Pumping Equipment	9,391	49.10%	4,611
20	389.3 Other Plant & Misc. Equipment	0	49.10%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	8,420	39.25%	3,305
24	380.4 Treatment & Disposal	34,184	39.25%	13,416
25	381.4 Plant Sewers	0	39.25%	0
26	382.4 Outfall Sewer Lines	18,526	39.25%	7,271
27	389.4 Other Plant & Misc. Equipment	0	39.25%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	74	0.00%	0
30	354.5 Structures & Improvements	757	0.00%	0
31	390.5 Office Furniture & Equipment	468	0.00%	0
32	390.51 Computer Equipment	1,246	0.00%	0
33	391.5 Transportation Equipment	719	0.00%	0
34	392.5 Stores Equipment	7	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	261	0.00%	0
36	394.5 Laboratory Equipment	237	0.00%	0
37	395.5 Power Operated Equipment	299	0.00%	0
38	396.5 Communication Equipment	136	0.00%	0
39	397.5 Miscellaneous Equipment	61	0.00%	0
40	398.5 Other Tangible Plant	115	0.00%	0
41	**INTANGIBLE PLANT**	468	0.00%	0
42	**COLLECTION PLANT**	30,383	31.69%	9,627
43	**SYSTEM PUMPING PLANT**	9,391	49.10%	4,611
44	**TREATMENT AND DISPOSAL PLANT**	61,130	39.25%	23,992
45	**GENERAL PLANT**	4,378	0.00%	0
46	**TOTAL PLANT IN SERVICE**	105,749	36.15%	38,230
47	**LAND & LAND RIGHTS**	6,676	0.00%	0
48	**TOTAL PIS LESS LAND**	99,073	38.59%	38,230

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Putnam / Silver Lake 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	38,230	0	38,230	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(14,482)	0	(14,482)	A-10 (S)
4	CIAC	(5,823)	0	(5,823)	A-12 (S)
5	Accumulated Amort. of CIAC	1,784	0	1,784	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**	19,709	0	19,709	

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 / Silver Lake 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 / Putnam / Silver Lake 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**		21,124
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		2,717
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		2,717
15	**12/31/92 Balance**		23,841
16			
17			
18	1993 Additions		2,717
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(197)
21	1993 Net Additions		2,520
22	**12/31/93 Balance**		26,361
23			
24			
25	1994 Additions		3,457
26	1994 Retirements		116
27	1994 Adjustments		0
28	1994 Net Additions		3,341
29	**12/31/94 Balance**		29,702
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(13)
32	1995 Additions		4,596
33	1995 Retirements		43
34	1995 Adjustments		0
35	1995 Net Additions		4,553
36	**12/31/95 Balance**		34,242
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(83)
39	1996 Additions		5,048
40	1996 Retirements		3
41	1996 Adjustments		0
42	1996 Net Additions		5,045
43	**12/31/96 Balance**		39,203

(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 / Putnam / Silver Lake 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	56	12	68	0	68	62	0	62
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	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	7,525	435	7,960	0	7,960	7,743	0	7,743
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	417	833	1,250	0	1,250	834	0	834
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	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	5,199	522	5,721	0	5,721	5,460	0	5,460
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	394	264	658	0	658	526	0	526
24	380.4 Treatment & Disposal	17,671	1,901	19,572	0	19,572	18,622	0	18,622
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	925	617	1,542	0	1,542	1,234	0	1,234
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	171	16	186	0	186	178	0	178
31	390.5 Office Furniture & Equipment	216	31	247	0	247	231	0	231
32	390.51 Computer Equipment	506	208	714	0	714	610	0	610
33	391.5 Transportation Equipment	517	120	637	0	637	577	0	577
34	392.5 Stores Equipment	2	0	2	0	2	2	0	2
35	393.5 Tools, Shop & Garage Equipment	132	16	148	0	148	140	0	140
36	394.5 Laboratory Equipment	34	16	50	0	50	42	0	42
37	395.5 Power Operated Equipment	240	25	265	0	265	252	0	252
38	396.5 Communication Equipment	63	14	77	0	77	70	0	70
39	397.5 Miscellaneous Equipment	15	4	19	0	19	17	0	17
40	398.5 Other Tangible Plant	75	11	86	0	86	81	0	81
41	**INTANGIBLE PLANT**	56	12	68	0	68	62	0	62
42	**COLLECTION PLANT**	7,942	1,268	9,210	0	9,210	8,577	0	8,577
43	**SYSTEM PUMPING PLANT**	5,199	522	5,721	0	5,721	5,460	0	5,460
44	**TREATMENT AND DISPOSAL PLANT**	18,990	2,782	21,772	0	21,772	20,382	0	20,382
45	**GENERAL PLANT**	1,972	461	2,432	0	2,432	2,200	0	2,200
46	**TOTAL SEWER ACCUM. DEPR.**	34,159	5,045	39,203	0	39,203	36,681	0	36,681

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 / Silver Lake 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	56	57	58	59	60	61	62	63	64	65	66	67	68	12	62
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	7,525	7,561	7,597	7,633	7,669	7,705	7,744	7,780	7,816	7,852	7,888	7,924	7,960	435	7,743
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	417	486	555	624	693	762	836	905	974	1,043	1,112	1,181	1,250	833	834
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	5,199	5,243	5,287	5,331	5,375	5,419	5,457	5,501	5,545	5,589	5,633	5,677	5,721	522	5,460
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	394	416	438	460	482	504	526	548	570	592	614	636	658	264	526
24	380.4 Treatment & Disposal	17,671	17,829	17,987	18,145	18,303	18,461	18,624	18,782	18,940	19,098	19,256	19,414	19,572	1,901	18,622
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	925	976	1,027	1,078	1,129	1,180	1,236	1,287	1,338	1,389	1,440	1,491	1,542	617	1,234
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	171	173	175	177	179	181	174	176	178	180	182	184	186	16	178
31	390.5 Office Furniture & Equipment	216	219	222	225	228	231	229	232	235	238	241	244	247	31	231
32	390.51 Computer Equipment	506	523	540	557	574	591	612	629	646	663	680	697	714	208	610
33	391.5 Transportation Equipment	517	527	537	547	557	567	577	587	597	607	617	627	637	120	577
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	132	133	134	135	136	137	142	143	144	145	146	147	148	16	140
36	394.5 Laboratory Equipment	34	35	36	37	38	39	44	45	46	47	48	49	50	16	42
37	395.5 Power Operated Equipment	240	242	244	246	248	250	253	255	257	259	261	263	265	25	252
38	396.5 Communication Equipment	63	64	65	66	67	68	71	72	73	74	75	76	77	14	70
39	397.5 Miscellaneous Equipment	15	15	15	15	15	15	19	19	19	19	19	19	19	4	17
40	398.5 Other Tangible Plant	75	76	77	78	79	80	80	81	82	83	84	85	86	11	81
41	**INTANGIBLE PLANT**	56	57	58	59	60	61	62	63	64	65	66	67	68	12	62
42	**COLLECTION PLANT**	7,942	8,047	8,152	8,257	8,362	8,467	8,580	8,685	8,790	8,895	9,000	9,105	9,210	1,268	8,577
43	**SYSTEM PUMPING PLANT**	5,199	5,243	5,287	5,331	5,375	5,419	5,457	5,501	5,545	5,589	5,633	5,677	5,721	522	5,460
44	**TREATMENT AND DISPOSAL PLANT**	18,990	19,221	19,452	19,683	19,914	20,145	20,386	20,617	20,848	21,079	21,310	21,541	21,772	2,782	20,382
45	**GENERAL PLANT**	1,972	2,010	2,048	2,086	2,124	2,162	2,204	2,242	2,280	2,318	2,356	2,394	2,432	461	2,200
46	**TOTAL SEWER ACCUM. DEPR.**	34,159	34,578	34,997	35,416	35,835	36,254	36,689	37,106	37,527	37,948	38,365	38,784	39,203	5,045	36,681

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

Company: SSU / Putnam / Silver Lake 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	1	1	1	1	1	1	1	1	1	1	1	1	12	6
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	36	36	36	36	36	39	36	36	36	36	36	36	435	218
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	69	69	69	69	69	74	69	69	69	69	69	69	833	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	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	44	44	44	44	44	38	44	44	44	44	44	44	522	261
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	22	22	22	22	22	22	22	22	22	22	22	22	264	132
24	380.4 Treatment & Disposal	158	158	158	158	158	163	158	158	158	158	158	158	1,901	951
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	56	51	51	51	51	51	51	617	309
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	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	(2)	3	3	3	3	3	3	31	15
32	390.51 Computer Equipment	17	17	17	17	17	21	17	17	17	17	17	17	208	104
33	391.5 Transportation Equipment	10	10	10	10	10	10	10	10	10	10	10	10	120	60
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	1	1	1	1	1	5	1	1	1	1	1	1	16	8
36	394.5 Laboratory Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
37	395.5 Power Operated Equipment	2	2	2	2	2	3	2	2	2	2	2	2	25	13
38	396.5 Communication Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
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	0	1	1	1	1	1	1	11	5
41	**INTANGIBLE PLANT**	1	1	1	1	1	1	1	1	1	1	1	1	12	6
42	**COLLECTION PLANT**	105	105	105	105	105	113	105	105	105	105	105	105	1,268	635
43	**SYSTEM PUMPING PLANT**	44	44	44	44	44	38	44	44	44	44	44	44	522	261
44	**TREATMENT AND DISPOSAL PLANT**	231	231	231	231	231	241	231	231	231	231	231	231	2,782	1,392
45	**GENERAL PLANT**	38	38	38	38	38	43	38	38	38	38	38	38	461	230
46	**TOTAL NET ADDITIONS**	419	419	419	419	419	436	419	419	419	419	419	419	5,045	2,524

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

Company: SSU / Putnam / Silver Lake 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	1	1	1	1	1	1	1	1	1	1	1	1	12	6
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	36	36	36	36	36	39	36	36	36	36	36	36	435	218
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	69	69	69	69	69	74	69	69	69	69	69	69	833	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	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	44	44	44	44	44	38	44	44	44	44	44	44	522	261
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	22	22	22	22	22	22	22	22	22	22	22	22	264	132
24	380.4 Treatment & Disposal	158	158	158	158	158	163	158	158	158	158	158	158	1,901	951
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	56	51	51	51	51	51	51	617	309
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	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
31	390.5 Office Furniture & Equipment	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
32	390.51 Computer Equipment	17	17	17	17	17	21	17	17	17	17	17	17	208	104
33	391.5 Transportation Equipment	10	10	10	10	10	10	10	10	10	10	10	10	120	60
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	1	1	1	1	1	5	1	1	1	1	1	1	16	8
36	394.5 Laboratory Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
37	395.5 Power Operated Equipment	2	2	2	2	2	3	2	2	2	2	2	2	25	13
38	396.5 Communication Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
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	0	1	1	1	1	1	1	11	5
41	**INTANGIBLE PLANT**	1	1	1	1	1	1	1	1	1	1	1	1	12	6
42	**COLLECTION PLANT**	105	105	105	105	105	113	105	105	105	105	105	105	1,268	635
43	**SYSTEM PUMPING PLANT**	44	44	44	44	44	38	44	44	44	44	44	44	522	261
44	**TREATMENT AND DISPOSAL PLANT**	231	231	231	231	231	241	231	231	231	231	231	231	2,782	1,392
45	**GENERAL PLANT**	38	38	38	38	38	46	38	38	38	38	38	38	464	231
46	**TOTAL GROSS ADDITIONS**	419	419	419	419	419	439	419	419	419	419	419	419	5,048	2,525

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

Company: SSU / Putnam / Silver Lake 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	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	3	0	0	0	0	0	0	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	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	3	0	0	0	0	0	0	3	2
46	**TOTAL RETIREMENTS**	0	0	0	0	0	3	0	0	0	0	0	0	3	2

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

Company: SSU / Putnam / Silver Lake 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

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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 / Silver Lake 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	62	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	49.10%	0
8	360.2 Collection Sewers - Force	0	49.10%	0
9	361.2 Collection Sewers - Gravity	7,743	49.10%	3,802
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	0	0.00%	0
12	364.2 Flow Measuring Devices	834	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	49.10%	0
18	370.3 Receiving Wells	0	49.10%	0
19	371.3 Pumping Equipment	5,460	49.10%	2,681
20	389.3 Other Plant & Misc. Equipment	0	49.10%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	526	39.25%	206
24	380.4 Treatment & Disposal	18,622	39.25%	7,309
25	381.4 Plant Sewers	0	39.25%	0
26	382.4 Outfall Sewer Lines	1,234	39.25%	484
27	389.4 Other Plant & Misc. Equipment	0	39.25%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	178	0.00%	0
31	390.5 Office Furniture & Equipment	231	0.00%	0
32	390.51 Computer Equipment	610	0.00%	0
33	391.5 Transportation Equipment	577	0.00%	0
34	392.5 Stores Equipment	2	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	140	0.00%	0
36	394.5 Laboratory Equipment	42	0.00%	0
37	395.5 Power Operated Equipment	252	0.00%	0
38	396.5 Communication Equipment	70	0.00%	0
39	397.5 Miscellaneous Equipment	17	0.00%	0
40	398.5 Other Tangible Plant	81	0.00%	0
41	**INTANGIBLE PLANT**	62	0.00%	0
42	**COLLECTION PLANT**	8,577	44.33%	3,802
43	**SYSTEM PUMPING PLANT**	5,460	49.10%	2,681
44	**TREATMENT AND DISPOSAL PLANT**	20,382	39.25%	7,999
45	**GENERAL PLANT**	2,200	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	36,681	39.48%	14,482

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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 / Silver Lake 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.	(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 / Silver Lake 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.	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**		18,375
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		18,375
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		0
22	**12/31/93 Balance**		18,375
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		18,375
30			
31			
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		18,375
37			
38			
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		18,375

(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 / Putnam / Silver Lake 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	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	18,375	0	18,375	0	18,375	18,375	0	18,375	31.69%	5,823
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	49.10%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	18,375	0	18,375	0	18,375	18,375	0	18,375	31.69%	5,823
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 / Silver Lake 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	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	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	0	18,375
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**	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	0	18,375

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

Company: SSU / Putnam / Silver Lake 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

(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 / Putnam / Silver Lake 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

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 / Putnam / Silver Lake 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 / Putnam / Silver Lake 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

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 / Putnam / Silver Lake 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)

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 / Silver Lake 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**	4,617
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	601
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	601
15	**12/31/92 Balance**	5,218
16		
17		
18	1993 Additions	601
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	601
22	**12/31/93 Balance**	5,819
23		
24		
25	1994 Additions	603
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	603
29	**12/31/94 Balance**	6,422
30		
31		
32	1995 Additions	606
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	606
36	**12/31/95 Balance**	7,028
37		
38		
39	1996 Additions	606
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	606
43	**12/31/96 Balance**	7,634

(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 / Silver Lake 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	3,306	0	3,306	0	3,306	3,306	0	3,306	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	3,722	606	4,328	0	4,328	4,025	0	4,025	44.33%	1,784
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	49.10%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	7,028	606	7,634	0	7,634	7,331	0	7,331	24.34%	1,784

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 / Silver Lake 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)

	(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	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	0	3,306
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	3,722	3,773	3,824	3,875	3,926	3,977	4,022	4,073	4,124	4,175	4,226	4,277	4,328	606	4,025
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**	7,028	7,079	7,130	7,181	7,232	7,283	7,328	7,379	7,430	7,481	7,532	7,583	7,634	606	7,331

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 / Silver Lake 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

(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	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	51	51	51	51	51	45	51	51	51	51	51	51	606	303
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**	51	51	51	51	51	45	51	51	51	51	51	51	606	303

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 / Silver Lake 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	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	51	51	51	51	51	45	51	51	51	51	51	51	606	303
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**	51	51	51	51	51	45	51	51	51	51	51	51	606	303

Note: May not cross foot due to rounding.

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

Company: SSU / Putnam / Silver Lake 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. 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 / Silver Lake 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

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					

6/28/95 9:10 AM 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 Ma	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 Park	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

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

FPSC REGULATED NON-UNIFORM PLANTS

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

Note: May not cross foot due to rounding

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

Company: SSU / Putnam / Silver Lake 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	39.25%
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	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	**TOTAL ASSETS**	15,864,181	16,303,260	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**TOTAL LIABILITIES**	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	**ASSETS - LIABILITIES**	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

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

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,463	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,496)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(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	287,267,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,408,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	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	8,561,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

6/15/95 1:41 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,366
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	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)	58,780	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	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,898
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	4,848,108	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,562
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	31,834,081	31,676,795	31,529,529	31,362,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	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	2,008,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	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	3,800,687	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,648	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,761,158	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	13,257,878	12,310,666	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

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

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,821,549	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	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,236
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,366,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,830	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not [illegible] due to rounding.

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

Company: SSU / Putnam / Silver Lake 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) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	36.15%	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 - %	39.48%	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 / Putnam / Silver Lake 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)
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 / Silver Lake 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	8,696	0	8,696	2,949	11,645	33.91%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	8,696	0	8,696	2,949	11,645		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	15,335	594	15,929	0	15,929		B-6(S)
7	Depreciation net of CIAC Amort	2,982	0	2,982	0	2,982		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	2,758	(700)	2,058	133 (A)	2,191		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(5,712)	(110)	(5,822)	1,086 (B)	(4,736)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	15,364	(216)	15,147	1,219	16,366		
12	**NET OPERATING INCOME**	(6,668)	216	(6,451)	1,730	(4,721)		
13	**RATE BASE**	37,318	0	37,318		37,318		A-2(S)
14	**RATE OF RETURN**	(17.87%)		(17.29%)		(12.65%)		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 / Putnam / Silver Lake 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	8,696	0	8,696	17,560	26,256	201.93%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	8,696	0	8,696	17,560	26,256		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	15,335	594	15,929	0	15,929		B-6(S)
7	Depreciation net of CIAC Amort	2,982	0	2,982	0	2,982		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	2,758	(700)	2,058	790 (A)	2,848		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(5,712)	(110)	(5,822)	6,469 (B)	647		B-17(S),B-2(S)3/3
11	Total Operating Expenses	15,364	(216)	15,147	7,259	22,406		
12	**NET OPERATING INCOME**	(6,668)	216	(6,451)	10,301	3,850		
13	**RATE BASE**	37,318	0	37,318		37,318		A-2(S)
14	**RATE OF RETURN**	(17.87%)		(17.29%)		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 / Silver Lake 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.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	12.25%	(45.06%)	D-1(S)	
3	Rate of Return (%)	10.32%	(12.65%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	37,318	37,318	A-2(S)	
6	Required Income (L3 x L5)	3,850	(4,721)		
7	Adjusted Income Under Present Rates	(6,451)	(6,451)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	10,301	1,730		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	16,770	2,816		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	17,560	2,949		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	16,770	2,816		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,469	1,086		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	790	133		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	10,301	1,730		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%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1996

Company: SSU / Putnam / Silver Lake 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			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	74	
9			
10	2. Conservation Program Expenses	51	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	180	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	289	
17			
18	6.	0	
19			
20	7.	0	
21			
22		594	
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.	26	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(726)	
43			
44		(700)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(110)	
47			
48	2.	0	
49			
50		(110)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(216)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Putnam / Silver Lake 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)

	(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	8,696	0	8,696
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	8,696	0	8,696
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**	8,696	0	8,696
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**	8,696	0	8,696

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 / Silver Lake 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.	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	6,067	325	6,392	5,097	243	5,339	268	28	295	703	54	757
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	1,516	9	1,525	1,274	0	1,274	67	4	71	176	5	181
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	1,606	0	1,606	1,606	0	1,606	0	0	0	0	0	0
6	715	Purchased Power	1,713	2	1,714	1,700	0	1,700	1	0	1	12	2	13
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	408	0	408	408	0	408	0	0	0	0	0	0
9	720	Materials & Supplies	1,407	8	1,415	1,360	0	1,360	14	1	16	32	7	39
10	731	Contractual Services - Eng.	5	0	5	0	0	0	0	0	0	5	0	5
11	732	*Contractual Services - Acct.*	29	0	29	0	0	0	0	0	0	29	0	29
12	733	Contractual Services - Legal	17	0	17	0	0	0	0	0	0	17	0	17
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	1,688	199	1,887	1,643	178	1,821	0	0	0	44	21	65
15	741	Rental of Real Building/Real Property	26	4	30	0	0	0	0	0	0	26	4	30
16	742	Rental of Equipment	1	1	2	0	0	0	0	0	0	1	1	2
17	750	Transportation Expense	183	2	185	161	0	161	10	1	11	13	1	13
18	756	Insurance - Vehicle	20	0	20	0	0	0	0	0	0	20	0	20
19	757	Insurance - General Liability	40	8	49	0	0	0	0	0	0	40	8	49
20	758	Insurance - Workman's Comp	104	0	104	87	0	87	5	0	5	12	0	12
21	759	Insurance - Other	4	0	4	0	0	0	0	0	0	4	0	4
22	760	Advertising Expense	4	4	8	0	0	0	0	0	0	4	4	8
23	766	Reg. Comm. Exp. - Rate Case Amort.	118	0	118	0	0	0	0	0	0	118	0	118
24	767	Reg. Comm. Exp. - Other	10	0	10	0	0	0	0	0	0	10	0	10
25	770	Bad Debt Expense	35	4	39	0	0	0	35	4	39	0	0	0
26	775	Miscellaneous Expenses	335	28	363	48	0	48	88	5	93	199	23	221
27	**TOTAL SEWER O & M EXPENSES**		15,335	594	15,929	13,383	421	13,804	487	43	531	1,465	130	1,594

Notes:
(1) Employee Pensions & Benefits 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 ' due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Putnam / Silver Lake 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) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	499	450	523	504	515	501	519	516	502	518	502	517	6,067	325	6,392
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)	125	113	131	126	129	125	130	129	125	129	125	129	1,516	9	1,525
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	0	178	178	0	178	178	0	178	178	178	178	178	1,606	0	1,606
6	715.1-.8 Purchased Power	150	142	142	142	142	142	142	142	142	142	142	142	1,713	2	1,714
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	0	0	102	0	0	102	0	0	102	0	0	408	0	408
9	720.1-.8 Materials & Supplies	565	322	7	7	75	129	7	160	116	7	7	7	1,407	8	1,415
10	731.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
11	732.1-.8 Contractual Services - Acct.	2	2	2	2	2	2	2	2	2	2	2	2	29	0	29
12	733.1-.8 Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
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	107	106	515	107	107	107	107	107	107	107	107	107	1,688	199	1,887
15	741.1-.8 Rental of Real Building/Real Property	2	2	2	2	2	2	2	2	2	2	2	2	26	4	30
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	15	15	15	15	15	15	15	15	15	15	15	15	183	2	185
18	756.1-.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
19	757.1-.8 Insurance - General Liability	3	3	3	3	3	3	3	3	3	3	3	3	40	8	49
20	758.1-.8 Insurance - Workman's Comp (2)	9	8	9	9	9	9	9	9	9	9	9	9	104	0	104
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	4	4	8
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	10	9	10	10	10	10	10	10	10	10	10	10	118	0	118
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	35	4	39
26	775.1-.8 Miscellaneous Expenses	29	26	30	28	28	27	28	27	27	28	27	28	335	28	363
27	**TOTAL SEWER O & M EXPENSES**	1,625	1,385	1,577	1,065	1,225	1,259	1,085	1,309	1,247	1,262	1,138	1,157	15,335	594	15,929

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Putnam / Silver Lake 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	419	375	440	421	435	421	437	434	422	436	422	436	5,097	243	5,339
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)	105	94	110	105	109	105	109	109	105	109	106	109	1,274	0	1,274
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	0	178	178	0	178	178	0	178	178	178	178	178	1,606	0	1,606
6	715.1-.6 Purchased Power	149	141	141	141	141	141	141	141	141	141	141	141	1,700	0	1,700
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	0	0	102	0	0	102	0	0	102	0	0	408	0	408
9	720.1-.6 Materials & Supplies	561	319	3	3	71	125	3	156	112	3	3	3	1,360	0	1,360
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	103	103	511	103	103	103	103	103	103	103	103	103	1,643	178	1,821
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	13	13	13	13	13	13	13	13	13	13	13	13	161	0	161
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)	7	6	8	7	7	7	7	7	7	7	7	7	87	0	87
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	5	4	4	3	4	3	4	4	4	4	48	0	48
27	**TOTAL SEWER DIRECT O & M EXPENSES**	1,464	1,233	1,410	899	1,061	1,097	920	1,145	1,085	1,096	978	995	13,383	421	13,804

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 / Silver Lake 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 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	22	20	23	22	23	22	23	23	22	23	22	23	268	28	295
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	67	4	71
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	14	1	16
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	10	1	11
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	35	4	39
26	775.7	Miscellaneous Expenses	7	7	7	7	7	7	8	7	7	8	7	7	88	5	93
27	**TOTAL SEWER ALLOCATED CUST ACCTS EXP.**		41	37	41	41	41	40	42	41	40	42	40	41	487	43	531

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 / Silver Lake 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 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	58	55	60	60	59	58	59	59	58	60	57	58	703	54	757
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)	14	14	15	15	15	15	15	15	15	15	14	15	176	5	181
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	12	2	13
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	32	7	39
10	731.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
11	732.8	Contractual Services - Acct.	2	2	2	2	2	2	2	2	2	2	2	2	29	0	29
12	733.8	Contractual Services - Legal	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
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	44	21	65
15	741.8	Rental of Real Building/Real Property	2	2	2	2	2	2	2	2	2	2	2	2	26	4	30
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	13
18	756.8	Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
19	757.8	Insurance - General Liability	3	3	3	3	3	3	3	3	3	3	3	3	40	8	49
20	758.8	Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12
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	4	4	8
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	10	9	10	10	10	10	10	10	10	10	10	10	118	0	118
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	16	16	17	17	17	17	17	17	16	17	16	16	199	23	221
27		**TOTAL SEWER ALLOCATED A & G EXPENSES**	120	116	125	125	123	122	123	123	121	124	120	122	1,465	130	1,594

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 / Putnam / Silver Lake 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.	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	5,826	342	(101)	6,067	0	24	12	0	0	289	325	6,392
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)	1,447	69	0	1,516	0	6	3	0	0	0	9	1,525
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	1,575	31	(0)	1,606	0	0	0	0	0	0	0	1,606
6	715.1-.8	Purchased Power	1,714	0	(1)	1,713	0	2	0	0	0	0	2	1,714
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	400	8	0	408	0	0	0	0	0	0	0	408
9	720.1-.8	Materials & Supplies	1,384	27	(5)	1,407	0	3	4	2	0	0	8	1,415
10	731.1-.8	Contractual Services - Eng.	6	0	(1)	5	0	0	0	0	0	0	0	5
11	732.1-.8	Contractual Services - Acct.	31	1	(3)	29	0	0	0	0	0	0	0	29
12	733.1-.8	Contractual Services - Legal	19	0	(2)	17	0	0	0	0	0	0	0	17
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	1,660	32	(5)	1,688	0	7	13	178	0	0	199	1,887
15	741.1-.8	Rental of Real Building/Real Property	26	1	(3)	26	0	4	0	0	0	0	4	30
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	182	4	(2)	183	0	2	0	0	0	0	2	185
18	756.1-.8	Insurance - Vehicle	21	0	(2)	20	0	0	0	0	0	0	0	20
19	757.1-.8	Insurance - General Liability	44	1	(4)	40	0	8	0	0	0	0	8	49
20	758.1-.8	Insurance - Workman's Comp (2)	104	(0)	0	104	0	0	0	0	0	0	0	104
21	759.1-.8	Insurance - Other	4	0	(0)	4	0	0	0	0	0	0	0	4
22	760.1-.8	Advertising Expense	5	0	(0)	4	0	0	4	0	0	0	4	8
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	78	0	40	118	0	0	0	0	0	0	0	118
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	38	1	(4)	35	0	4	0	0	0	0	4	39
26	775.1-.8	Miscellaneous Expenses	358	7	(30)	335	0	13	15	0	0	0	28	363
27		**TOTAL SEWER O & M EXPENSES**	14,936	523	(123)	15,335	0	74	51	180	0	289	594	15,929

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Putnam / Silver Lake 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 [ ]

Exptanation: 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 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 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	4,814	283	(0)	5,097	0	0	0	0	0	243	243	5,339
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)	1,195	78	0	1,274	0	0	0	0	0	0	0	1,274
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	1,575	31	(0)	1,606	0	0	0	0	0	0	0	1,606
6	715.1-.6	Purchased Power	1,700	0	0	1,700	0	0	0	0	0	0	0	1,700
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	400	8	0	408	0	0	0	0	0	0	0	408
9	720.1-.6	Materials & Supplies	1,334	26	0	1,360	0	0	0	0	0	0	0	1,360
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	1,612	31	0	1,643	0	0	0	178	0	0	178	1,821
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	158	3	0	161	0	0	0	0	0	0	0	161
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)	86	1	0	87	0	0	0	0	0	0	0	87
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	47	1	0	48	0	0	0	0	0	0	0	48
27	**TOTAL SEWER DIRECT O & M EXPENSES**		12,922	462	(0)	13,383	0	0	0	178	0	243	421	13,804

Notes:
(1) Employee Pensions & Benefits 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 / Silver Lake 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.	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	279	16	(28)	268	0	15	0	0	0	13	28	295
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)	69	(2)	0	67	0	4	0	0	0	0	4	71
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	15	0	(1)	14	0	1	0	0	0	0	1	16
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	11	0	(1)	10	0	1	0	0	0	0	1	11
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	38	1	(4)	35	0	4	0	0	0	0	4	39
26	775.7	Miscellaneous Expenses	95	2	(9)	88	0	5	0	0	0	0	5	93
27	**TOTAL SEWER O & M EXPENSES**		514	17	(43)	487	0	31	0	0	0	13	43	531

Notes:
(1) Employee Pensions & Benefits 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 / Silver Lake 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 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 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	733	43	(73)	703	0	9	12	0	0	33	54	757
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)	182	(6)	0	176	0	2	3	0	0	0	5	181
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	13	0	(1)	12	0	2	0	0	0	0	2	13
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	35	1	(3)	32	0	1	4	2	0	0	7	39
10	731.8	Contractual Services - Eng.	6	0	(1)	5	0	0	0	0	0	0	0	5
11	732.8	Contractual Services - Acct.	31	1	(3)	29	0	0	0	0	0	0	0	29
12	733.8	Contractual Services - Legal	19	0	(2)	17	0	0	0	0	0	0	0	17
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	48	1	(5)	44	0	7	13	0	0	0	21	65
15	741.8	Rental of Real Building/Real Property	26	1	(3)	26	0	4	0	0	0	0	4	30
16	742.8	Rental of Equipment	1	0	(0)	1	0	1	0	0	0	0	1	2
17	750.8	Transportation Expense	14	0	(1)	13	0	1	0	0	0	0	1	13
18	756.8	Insurance - Vehicle	21	0	(2)	20	0	0	0	0	0	0	0	20
19	757.8	Insurance - General Liability	44	1	(4)	40	0	8	0	0	0	0	8	49
20	758.8	Insurance - Workman's Comp (2)	13	(1)	0	12	0	0	0	0	0	0	0	12
21	759.8	Insurance - Other	4	0	(0)	4	0	0	0	0	0	0	0	4
22	760.8	Advertising Expense	5	0	(0)	4	0	0	4	0	0	0	4	8
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	78	0	40	118	0	0	0	0	0	0	0	118
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	215	4	(21)	199	0	8	15	0	0	0	23	221
27		**TOTAL SEWER O & M EXPENSES**	1,500	45	(80)	1,465	0	43	51	2	0	33	130	1,594

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

Note: May not cross ... due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1996 SEWER

Company: SSU / Putnam / Silver Lake 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)

Line No.	Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.8 Salaries & Wages - Employees	5,826	6,392	566	9.72%
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8 Employee Pensions & Benefits	1,446	1,525	79	5.45%
4	710.1-.8 Purchased Sewer	0	0	0	0.00%
5	711.1-.8 Sludge Removal	1,575	1,606	31	1.95%
6	715.1-.8 Purchased Power	1,714	1,714	0	0.02%
7	716.1-.8 Fuel for Power Production	0	0	0	0.00%
8	718.1-.8 Chemicals	400	408	8	1.95%
9	720.1-.8 Materials & Supplies	1,384	1,415	31	2.22%
10	731.1-.8 Contractual Services - Eng.	6	5	(0)	(7.63%)
11	732.1-.8 Contractual Services - Acct.	31	29	(2)	(7.63%)
12	733.1-.8 Contractual Services - Legal	19	17	(1)	(7.63%)
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8 Contractual Services - Other	1,660	1,887	226	13.64%
15	741.1-.8 Rental of Real Building/Real Property	28	30	2	6.84%
16	742.1-.8 Rental of Equipment	1	2	1	47.33%
17	750.1-.8 Transportation Expense	182	185	3	1.50%
18	756.1-.8 Insurance - Vehicle	21	20	(2)	(7.63%)
19	757.1-.8 Insurance - General Liability	44	49	5	11.54%
20	758.1-.8 Insurance - Workman's Comp	104	104	0	0.05%
21	759.1-.8 Insurance - Other	4	4	(0)	(7.63%)
22	760.1-.8 Advertising Expense	5	8	4	75.65%
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	78	118	40	51.12%
24	767.1-.8 Reg. Comm. Exp. - Other	11	10	(1)	(9.54%)
25	770.1-.8 Bad Debt Expense	38	39	1	2.35%
26	775.1-.8 Miscellaneous Expenses	357	363	6	1.55%
27	**TOTAL SEWER O & M EXPENSES**	14,935	15,929	994	6.66%
28	**TOTAL (LESS ACCTS 766 & 767)**	14,846	15,801	955	6.43%

NOTE: See Volume II for variance explanations.

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Note: May not cross foot due to rounding

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / Putnam / Silver Lake 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.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	4,814	5,339	525	10.91%	
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits	1,195	1,274	79	6.58%	
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	
5	711.1-.6	Sludge Removal	1,575	1,606	31	1.95%	
6	715.1-.6	Purchased Power	1,700	1,700	0	0.00%	
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	
8	718.1-.6	Chemicals	400	408	8	1.95%	
9	720.1-.6	Materials & Supplies	1,334	1,360	26	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	1,612	1,821	209	12.99%	
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	158	161	3	1.73%	
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	86	87	1	1.34%	
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	47	48	1	2.72%	
27		**TOTAL SEWER O & M EXPENSES**	12,921	13,804	883	6.84%	
28		**TOTAL (LESS ACCTS 766 & 767)**	12,921	13,804	883	6.84%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1996 SEWER

Company: SSU / Putnam / Silver Lake 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)

	(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	279	295	16	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	69	71	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	15	16	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	11	11	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	38	39	1	2.35%
26	775.1-.7	Miscellaneous Expenses	95	93	(2)	(2.30%)
27	**TOTAL SEWER O & M EXPENSES**		514	531	17	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**		514	531	17	3.28%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996 SEWER

Company: SSU / Putnam / Silver Lake 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-6(S)

Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
1	701.1-.8	Salaries & Wages - Employees	733	757	25	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	182	181	(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	13	13	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	35	39	4	12.19%
10	731.1-.8	Contractual Services - Eng.	6	5	(0)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	31	29	(2)	(7.63%)
12	733.1-.8	Contractual Services - Legal	19	17	(1)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	48	65	17	35.44%
15	741.1-.8	Rental of Real Building/Real Property	28	30	2	6.84%
16	742.1-.8	Rental of Equipment	1	2	1	47.33%
17	750.1-.8	Transportation Expense	14	13	(0)	(3.08%)
18	756.1-.8	Insurance - Vehicle	21	20	(2)	(7.63%)
19	757.1-.8	Insurance - General Liability	44	49	5	11.54%
20	758.1-.8	Insurance - Workman's Comp	13	12	(1)	(7.18%)
21	759.1-.8	Insurance - Other	4	4	(0)	(7.63%)
22	760.1-.8	Advertising Expense	5	8	4	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	78	118	40	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	215	221	6	3.00%
27	**TOTAL SEWER O & M EXPENSES**		1,500	1,594	94	6.29%
28	**TOTAL (LESS ACCTS 766 & 767)**		1,411	1,466	55	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Putnam / Silver Lake 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.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Silver Lake 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 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	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Sewer	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	$1	
51	Marco Island	Docket No. 920655-WS	106,820	22	
52	GIGA	Docket No. 920199-WS	677,601	141	
53	Lehigh	Docket No. 911188-WS	67,100	14	
54			854,174	177	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	207	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	90	
58			1,427,241	297	
59	Total Projected Rate Case Expense		2,281,415	474	
60	Annual Amortization		$570,354	$118	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	26	
64	% of Total		100.000000%	0.020775%	

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

6/28/95 9:19 AM B10S1.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Putnam / Silver Lake 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	$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 / Putnam / Silver Lake 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

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

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Putnam / Silver Lake 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

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 / Silver Lake 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) 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	468	40	2.50%	12	0	12	0.00%	0	12
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	6,602	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	49.10%	0	0
8	360.2 Collection Sewers - Force	0	30	3.33%	0	0	0	49.10%	0	0
9	361.2 Collection Sewers - Gravity	19,607	45	2.22%	435	0	435	49.10%	214	221
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	7	38	2.63%	0	0	0	0.00%	0	0
12	364.2 Flow Measuring Devices	4,167	5	20.00%	833	0	833	0.00%	0	833
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	49.10%	0	0
18	370.3 Receiving Wells	0	30	3.33%	0	0	0	49.10%	0	0
19	371.3 Pumping Equipment	9,391	18	5.56%	522	0	522	49.10%	256	266
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	49.10%	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	8,420	32	3.13%	264	0	264	39.25%	104	160
24	380.4 Treatment & Disposal	34,184	18	5.56%	1,901	0	1,901	39.25%	746	1,155
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	39.25%	0	0
26	382.4 Outfall Sewer Lines	18,526	30	3.33%	617	0	617	39.25%	242	375
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	39.25%	0	0
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	74	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	757	40	2.50%	19	0	19	0.00%	0	19
31	390.5 Office Furniture & Equipment	468	15	6.67%	31	0	31	0.00%	0	31
32	390.51 Computer Equipment	1,246	6	16.67%	208	0	208	0.00%	0	208
33	391.5 Transportation Equipment	719	6	16.67%	120	0	120	0.00%	0	120
34	392.5 Stores Equipment	7	18	5.56%	0	0	0	0.00%	0	0
35	393.5 Tools, Shop & Garage Equipment	261	16	6.25%	16	0	16	0.00%	0	16
36	394.5 Laboratory Equipment	237	15	6.67%	16	0	16	0.00%	0	16
37	395.5 Power Operated Equipment	299	12	8.33%	25	0	25	0.00%	0	25
38	396.5 Communication Equipment	136	10	10.00%	14	0	14	0.00%	0	14
39	397.5 Miscellaneous Equipment	61	15	6.67%	4	0	4	0.00%	0	4
40	398.5 Other Tangible Plant	115	10	10.00%	11	0	11	0.00%	0	11
41	**INTANGIBLE PLANT**	468		2.56%	12	0	12	0.00%	0	12
42	**COLLECTION PLANT**	30,383		4.17%	1,268	0	1,268	16.88%	214	1,054
43	**SYSTEM PUMPING PLANT**	9,391		5.56%	522	0	522	49.04%	256	266
44	**TREATMENT AND DISPOSAL PLANT**	61,130		4.55%	2,782	0	2,782	39.25%	1,092	1,690
45	**GENERAL PLANT**	4,378		10.60%	464	0	464	0.00%	0	464
46	**TOTAL DEPRECIATION EXPENSE**	105,749		4.77%	5,048	0	5,048	30.94%	1,562	3,486
47	**LESS: AMORTIZATION OF CIAC**				(606)	0	(606)		(102)	(504)
48	**NET DEPRECIATION EXPENSE - SEWER**				4,442	0	4,442		1,460	2,982

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 / Silver Lake 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)
				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	5.54%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	3.30%	0	0	0	0.00%	0	0
3	Contributed Lines	18,375	3.30%	606	0	606	16.88%	102	504
4	Contributed Property Other Than Lines	0	4.85%	0	0	0	49.04%	0	0
5	Service Installation Fees	0	4.85%	0	0	0	0.00%	0	0
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	18,375		606	0	606		102	504

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 / Putnam / Silver Lake 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	4,167	833	19.99%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	8,420	264	3.14%
5	380.4 Treatment & Disposal	34,184	1,901	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	18,526	617	3.33%
8	389.4 Other Plant & Misc. Equipment	0	0	0.00%
9	**COMPOSITE RATE**	65,297	3,615	5.54%
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	19,607	435	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	0	0	0.00%
18	371.3 Pumping Equipment	9,391	522	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	28,997	957	3.30%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	7	0	0.00%
23	**COMPOSITE RATE**	7	0	0.00%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	65,297	3,615	5.54%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	28,997	957	3.30%
27	Service Installation Fees (Line 23)	7	0	0.00%
28	**COMPOSITE RATE**	94,302	4,572	4.85%

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 / Silver Lake 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%)**	391	0	391	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	485	26	511	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	485	26	511		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,881	0	1,881		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,881	0	1,881		
10	Non-used & Useful Percent			38.59%	A-6(S)7/7	
11	Non-used & Useful Amount		(726)	(726)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,881	(726)	1,155		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	2,758	(700)	2,058		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 / Silver Lake 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)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	8,696	0	8,696	B-4(S)
3	Less:				
4	O & M Expenses	15,335	594	15,929	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	2,982	0	2,982	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	2,758	(309)	2,449	B-15(S)
8	Pre-Tax Operating Expenses	21,075	285	21,360	
9	**PRE-TAX OPERATING INCOME**	(12,379)	(285)	(12,664)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(12,379)	(285)	(12,664)	
12	Less:				
13	Interest Expense:				
14	Rate Base	37,318	0	37,318	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	1,974	0	1,974	C-3
17	Net Taxable Income (L11 - L16)	(14,353)	(285)	(14,638)	
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)	(5,537)	(110)	(5,647)	
20	Less:				
21	Parent Debt Adjustment	153	0	153	C-1(S)
22	Investment Tax Credit	22	0	22	C-7(S)
23	**TOTAL INCOME TAXES**	(5,712)	(110)	(5,822)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Putnam / Silver Lake 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)

Line No.	(1) Description	(2) Per Books	(3) Adjustment	(4) Acq. Adj. Amortization	(5) Supporting Schedules	(6) Recap Schedules
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
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:

Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	30.94%	0.00%	30.94%	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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	543,132	0	543,132	A-6 (S)
2	Utility Land & Land Rights	26,490	0	26,490	A-6 (S)
3	Non-Used and Useful	(41,543)	0	(41,543)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(258,244)	0	(258,244)	A-10 (S)
6	CIAC	(1,738)	(4)	(1,742)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	598	0	598	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	(247)	0	(247)	Vol. II
13	Deferred Taxes	(9,678)	0	(9,678)	C-7 (S)
14	Working Capital Allowance	1,433	0	1,433	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	260,202	(4)	260,198	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	(4)	(4)	
38				
39	2.	0	0	
40				
41				
42		(4)	(4)	
43				
44	**SUBTOTAL**	(4)	(4)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	(4)	(4)	

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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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		519,397
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		597
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		597
15	**12/31/92 Balance**		519,994
16			
17			
18	1993 Additions		589
19	1993 Retirements		700
20	1993 Adjustments	General Plant Allocation True-up	1,576
21	1993 Net Additions		1,464
22	**12/31/93 Balance**		521,459
23			
24			
25	1994 Additions		11,599
26	1994 Retirements		147
27	1994 Adjustments		0
28	1994 Net Additions		11,452
29	**12/31/94 Balance**		532,910
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(40)
32	1995 Additions		37,176
33	1995 Retirements		355
34	1995 Adjustments		0
35	1995 Net Additions		36,821
36	**12/31/95 Balance**		569,691
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(372)
39	1996 Additions		504
40	1996 Retirements		4
41	1996 Adjustments		0
42	1996 Net Additions		500
43	**12/31/96 Balance**		569,819

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

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	940	0	0	0	940	0	940	940	0	940
4	389.1 Other Plant & Misc. Equipment	14,923	0	0	0	14,923	0	14,923	14,923	0	14,923
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	26,330	0	0	0	26,330	0	26,330	26,330	0	26,330
7	354.2 Structures & Improvements	181	0	0	0	181	0	181	181	0	181
8	360.2 Collection Sewers - Force	130,843	0	0	0	130,843	0	130,843	130,843	0	130,843
9	361.2 Collection Sewers - Gravity	5,188	0	0	0	5,188	0	5,188	5,188	0	5,188
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	830	0	0	0	830	0	830	830	0	830
12	364.2 Flow Measuring Devices	9,173	0	0	0	9,173	0	9,173	9,173	0	9,173
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	4	0	0	0	4	0	4	4	0	4
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	23,537	0	0	0	23,537	0	23,537	23,537	0	23,537
18	370.3 Receiving Wells	36	0	0	0	36	0	36	36	0	36
19	371.3 Pumping Equipment	17,948	0	0	0	17,948	0	17,948	17,948	0	17,948
20	389.3 Other Plant & Misc. Equipment	9	0	0	0	9	0	9	9	0	9
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	66	0	0	0	66	0	66	66	0	66
23	354.4 Structures & Improvements	4,906	0	0	0	4,906	0	4,906	4,906	0	4,906
24	360.4 Treatment & Disposal	320,655	0	0	0	320,655	0	320,655	320,655	0	320,655
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	8,480	0	0	0	8,480	0	8,480	8,480	0	8,480
27	389.4 Other Plant & Misc. Equipment	16	0	0	0	16	0	16	16	0	16
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	94	0	0	0	94	0	94	94	0	94
30	354.5 Structures & Improvements	958	8	(4)	4	962	0	962	961	0	961
31	390.5 Office Furniture & Equipment	594	0	0	0	594	0	594	594	0	594
32	390.51 Computer Equipment	1,399	300	0	300	1,699	0	1,699	1,581	0	1,581
33	391.5 Transportation Equipment	888	40	0	40	928	0	928	912	0	912
34	392.5 Stores Equipment	9	0	0	0	9	0	9	9	0	9
35	393.5 Tools, Shop & Garage Equipment	324	12	0	12	336	0	336	331	0	331
36	394.5 Laboratory Equipment	294	10	0	10	304	0	304	300	0	300
37	395.5 Power Operated Equipment	298	134	0	134	432	0	432	379	0	379
38	396.5 Communication Equipment	172	0	0	0	172	0	172	172	0	172
39	397.5 Miscellaneous Equipment	77	0	0	0	77	0	77	77	0	77
40	398.5 Other Tangible Plant	146	0	0	0	146	0	146	146	0	146
41	**INTANGIBLE PLANT**	15,863	0	0	0	15,863	0	15,863	15,863	0	15,863
42	**COLLECTION PLANT**	172,550	0	0	0	172,550	0	172,550	172,550	0	172,550
43	**SYSTEM PUMPING PLANT**	41,530	0	0	0	41,530	0	41,530	41,530	0	41,530
44	**TREATMENT AND DISPOSAL PLANT**	334,123	0	0	0	334,123	0	334,123	334,123	0	334,123
45	**GENERAL PLANT**	5,253	504	(4)	500	5,753	0	5,753	5,556	0	5,556
46	**TOTAL PLANT IN SERVICE**	569,319	504	(4)	500	569,819	0	569,819	569,622	0	569,622
47	**LAND & LAND RIGHTS**	26,490	0	0	0	26,490	0	26,490	26,490	0	26,490
48	**TOTAL PIS LESS LAND**	542,829	504	(4)	500	543,329	0	543,329	543,132	0	543,132

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 / South Forty
Docket No.. 950495-WS
Schedule Year Ended: 12/31/96
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	940	940	940	940	940	940	940	940	940	940	940	940	940	0	940
4	389.1 Other Plant & Misc. Equipment	14,923	14,923	14,923	14,923	14,923	14,923	14,923	14,923	14,923	14,923	14,923	14,923	14,923	0	14,923
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	26,330	26,330	26,330	26,330	26,330	26,330	26,330	26,330	26,330	26,330	26,330	26,330	26,330	0	26,330
7	354.2 Structures & Improvements	181	181	181	181	181	181	181	181	181	181	181	181	181	0	181
8	360.2 Collection Sewers - Force	130,843	130,843	130,843	130,843	130,843	130,843	130,843	130,843	130,843	130,843	130,843	130,843	130,843	0	130,843
9	361.2 Collection Sewers - Gravity	5,188	5,188	5,188	5,188	5,188	5,188	5,188	5,188	5,188	5,188	5,188	5,188	5,188	0	5,188
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	830	830	830	830	830	830	830	830	830	830	830	830	830	0	830
12	364.2 Flow Measuring Devices	9,173	9,173	9,173	9,173	9,173	9,173	9,173	9,173	9,173	9,173	9,173	9,173	9,173	0	9,173
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	4	4	4	4	4	4	4	0	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	23,537	23,537	23,537	23,537	23,537	23,537	23,537	23,537	23,537	23,537	23,537	23,537	23,537	0	23,537
18	370.3 Receiving Wells	36	36	36	36	36	36	36	36	36	36	36	36	36	0	36
19	371.3 Pumping Equipment	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	17,948	0	17,948
20	389.3 Other Plant & Misc. Equipment	9	9	9	9	9	9	9	9	9	9	9	9	9	0	9
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	66	66	66	66	66	66	66	66	66	66	66	66	66	0	66
23	354.4 Structures & Improvements	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	0	4,906
24	380.4 Treatment & Disposal	320,655	320,655	320,655	320,655	320,655	320,655	320,655	320,655	320,655	320,655	320,655	320,655	320,655	0	320,655
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	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,480	0	8,480
27	389.4 Other Plant & Misc. Equipment	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	94	94	94	94	94	94	94	94	94	94	94	94	94	0	94
30	354.5 Structures & Improvements	958	962	962	963	963	963	959	959	960	960	961	962	962	4	961
31	390.5 Office Furniture & Equipment	594	594	594	594	594	594	594	594	594	594	594	594	594	0	594
32	390.51 Computer Equipment	1,399	1,518	1,528	1,552	1,557	1,562	1,591	1,596	1,601	1,625	1,649	1,675	1,699	300	1,581
33	391.5 Transportation Equipment	888	904	905	906	909	910	913	914	915	918	921	925	928	40	912
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	324	328	329	330	330	330	331	332	332	333	334	335	336	12	331
36	394.5 Laboratory Equipment	294	298	298	299	299	300	301	301	301	302	302	303	304	10	300
37	395.5 Power Operated Equipment	298	351	355	366	368	371	384	386	388	399	409	421	432	134	379
38	396.5 Communication Equipment	172	172	172	172	172	172	172	172	172	172	172	172	172	0	172
39	397.5 Miscellaneous Equipment	77	77	77	77	77	77	77	77	77	77	77	77	77	0	77
40	398.5 Other Tangible Plant	146	146	146	146	146	146	146	146	146	146	146	146	146	0	146
41	**INTANGIBLE PLANT**	15,863	15,863	15,863	15,863	15,863	15,863	15,863	15,863	15,863	15,863	15,863	15,863	15,863	0	15,863
42	**COLLECTION PLANT**	172,550	172,550	172,550	172,550	172,550	172,550	172,550	172,550	172,550	172,550	172,550	172,550	172,550	0	172,550
43	**SYSTEM PUMPING PLANT**	41,530	41,530	41,530	41,530	41,530	41,530	41,530	41,530	41,530	41,530	41,530	41,530	41,530	0	41,530
44	**TREATMENT AND DISPOSAL PLANT**	334,123	334,123	334,123	334,123	334,123	334,123	334,123	334,123	334,123	334,123	334,123	334,123	334,123	0	334,123
45	**GENERAL PLANT**	5,253	5,453	5,469	5,510	5,518	5,528	5,571	5,579	5,587	5,629	5,669	5,712	5,753	500	5,556
46	**TOTAL PLANT IN SERVICE**	569,319	569,519	569,535	569,576	569,584	569,592	569,637	569,645	569,654	569,695	569,735	569,778	569,819	500	569,622
47	**LAND & LAND RIGHTS**	26,490	26,490	26,490	26,490	26,490	26,490	26,490	26,490	26,490	26,490	26,490	26,490	26,490	0	26,490
48	**TOTAL PIS LESS LAND**	542,829	543,029	543,044	543,086	543,094	543,102	543,147	543,155	543,163	543,205	543,244	543,288	543,329	500	543,132

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	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	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	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	119	9	25	5	5	29	5	5	25	24	26	25	300	182
33	391.5 Transportation Equipment	16	1	3	1	1	4	1	1	3	3	3	3	40	24
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	12	7
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	53	4	11	2	2	13	2	2	11	11	11	11	134	81
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**	200	15	41	8	8	45	8	8	41	40	43	41	500	303
46	**TOTAL NET ADDITIONS**	200	15	41	8	8	45	8	8	41	40	43	41	500	303
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	200	15	41	8	8	45	8	8	41	40	43	41	500	303

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	8	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	119	9	25	5	5	29	5	5	25	24	26	25	300	182
33	391.5 Transportation Equipment	16	1	3	1	1	4	1	1	3	3	3	3	40	24
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	12	7
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	53	4	11	2	2	13	2	2	11	11	11	11	134	81
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	200	15	41	8	8	49	8	8	41	40	43	41	504	305
46	TOTAL GROSS ADDITIONS	200	15	41	8	8	49	8	8	41	40	43	41	504	305
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	200	15	41	8	8	49	8	8	41	40	43	41	504	305

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**													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	4	0	0	0	0	0	0	4	2
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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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-5 (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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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)
Line No.	Account No. and Name	Average Adjusted Utility Balance A-6(S) 1 of 7	1996 NON-USED & USEFUL Percentage F-Schedules	1996 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	940	0.00%	0
4	389.1 Other Plant & Misc. Equipment	14,923	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	26,330	0.00%	0
7	354.2 Structures & Improvements	181	6.00%	11
8	360.2 Collection Sewers - Force	130,843	6.00%	7,851
9	361.2 Collection Sewers - Gravity	5,188	6.00%	311
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	830	0.00%	0
12	364.2 Flow Measuring Devices	9,173	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	23,537	6.00%	1,412
18	370.3 Receiving Wells	36	6.00%	2
19	371.3 Pumping Equipment	17,948	6.00%	1,077
20	389.3 Other Plant & Misc. Equipment	9	6.00%	1
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	66	0.00%	0
23	354.4 Structures & Improvements	4,906	20.12%	987
24	380.4 Treatment & Disposal	320,655	20.12%	64,511
25	381.4 Plant Sewers	0	20.12%	0
26	382.4 Outfall Sewer Lines	8,480	20.12%	1,706
27	389.4 Other Plant & Misc. Equipment	16	20.12%	3
28	GENERAL PLANT			
29	353.5 Land & Land Rights	94	0.00%	0
30	354.5 Structures & Improvements	961	0.00%	0
31	390.5 Office Furniture & Equipment	594	0.00%	0
32	390.51 Computer Equipment	1,581	0.00%	0
33	391.5 Transportation Equipment	912	0.00%	0
34	392.5 Stores Equipment	9	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	331	0.00%	0
36	394.5 Laboratory Equipment	300	0.00%	0
37	395.5 Power Operated Equipment	379	0.00%	0
38	396.5 Communication Equipment	172	0.00%	0
39	397.5 Miscellaneous Equipment	77	0.00%	0
40	398.5 Other Tangible Plant	146	0.00%	0
41	**INTANGIBLE PLANT**	15,863	0.00%	0
42	**COLLECTION PLANT**	172,550	4.74%	8,173
43	**SYSTEM PUMPING PLANT**	41,530	6.00%	2,492
44	**TREATMENT AND DISPOSAL PLANT**	334,123	20.11%	67,207
45	**GENERAL PLANT**	5,556	0.00%	0
46	**TOTAL PLANT IN SERVICE**	569,622	13.67%	77,872
47	**LAND & LAND RIGHTS**	26,490	0.00%	0
48	**TOTAL PIS LESS LAND**	543,132	14.34%	77,872

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	77,872	0	77,872	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(36,329)	0	(36,329)	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**	41,543	0	41,543	

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		137,589
10	Utility Adjustment to ordered balance (1)		5,442
11	1992 Additions		24,935
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		24,935
15	**12/31/92 Balance**		167,966
16			
17			
18	1993 Additions		24,995
19	1993 Retirements		700
20	1993 Adjustments	General Plant Allocation True-up	452
21	1993 Net Additions		24,748
22	**12/31/93 Balance**		192,714
23			
24			
25	1994 Additions		25,496
26	1994 Retirements		147
27	1994 Adjustments		0
28	1994 Net Additions		25,349
29	**12/31/94 Balance**		218,062
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(17)
32	1995 Additions		26,771
33	1995 Retirements		355
34	1995 Adjustments		0
35	1995 Net Additions		26,416
36	**12/31/95 Balance**		244,461
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(107)
39	1996 Additions		27,781
40	1996 Retirements		4
41	1996 Adjustments		0
42	1996 Net Additions		27,777
43	**12/31/96 Balance**		272,131

(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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	335	24	359	0	359	347	0	347
4	389.1 Other Plant & Misc. Equipment	10,157	830	10,987	0	10,987	10,572	0	10,572
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	75	6	81	0	81	78	0	78
8	360.2 Collection Sewers - Force	55,517	4,357	59,874	0	59,874	57,696	0	57,696
9	361.2 Collection Sewers - Gravity	304	115	419	0	419	361	0	361
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	141	22	163	0	163	152	0	152
12	364.2 Flow Measuring Devices	10,092	1,835	11,927	0	11,927	11,009	0	11,009
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1	0	1	0	1	1	0	1
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	9,701	737	10,438	0	10,438	10,070	0	10,070
18	370.3 Receiving Wells	14	1	15	0	15	15	0	15
19	371.3 Pumping Equipment	6,512	998	7,510	0	7,510	7,011	0	7,011
20	389.3 Other Plant & Misc. Equipment	6	1	7	0	7	7	0	7
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	637	154	791	0	791	714	0	714
24	380.4 Treatment & Disposal	146,778	17,828	164,606	0	164,606	155,692	0	155,692
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1,573	282	1,855	0	1,855	1,714	0	1,714
27	389.4 Other Plant & Misc. Equipment	9	1	10	0	10	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	217	20	236	0	236	226	0	226
31	390.5 Office Furniture & Equipment	274	40	314	0	314	294	0	294
32	390.51 Computer Equipment	643	264	907	0	907	775	0	775
33	391.5 Transportation Equipment	656	152	808	0	808	732	0	732
34	392.5 Stores Equipment	3	0	3	0	3	3	0	3
35	393.5 Tools, Shop & Garage Equipment	167	21	188	0	188	178	0	178
36	394.5 Laboratory Equipment	44	20	64	0	64	53	0	53
37	395.5 Power Operated Equipment	304	32	336	0	336	320	0	320
38	396.5 Communication Equipment	80	17	97	0	97	89	0	89
39	397.5 Miscellaneous Equipment	19	5	24	0	24	22	0	22
40	398.5 Other Tangible Plant	96	15	111	0	111	103	0	103
41	INTANGIBLE PLANT	10,492	854	11,346	0	11,346	10,919	0	10,919
42	COLLECTION PLANT	66,130	6,335	72,465	0	72,465	69,297	0	69,297
43	SYSTEM PUMPING PLANT	16,233	1,737	17,970	0	17,970	17,103	0	17,103
44	TREATMENT AND DISPOSAL PLANT	148,997	18,265	167,262	0	167,262	158,130	0	158,130
45	GENERAL PLANT	2,502	586	3,088	0	3,088	2,795	0	2,795
46	TOTAL SEWER ACCUM. DEPR.	244,354	27,777	272,131	0	272,131	258,244	0	258,244

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	335	337	339	341	343	345	347	349	351	353	355	357	359	24	347
4	389.1 Other Plant & Misc. Equipment	10,157	10,226	10,295	10,364	10,433	10,502	10,573	10,642	10,711	10,780	10,849	10,918	10,987	830	10,572
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	75	76	77	78	79	80	75	76	77	78	79	80	81	6	78
8	360.2 Collection Sewers - Force	55,517	55,880	56,243	56,606	56,969	57,332	57,696	58,059	58,422	58,785	59,148	59,511	59,874	4,357	57,696
9	361.2 Collection Sewers - Gravity	304	314	324	334	344	354	359	369	379	389	399	409	419	115	361
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	141	143	145	147	149	151	151	153	155	157	159	161	163	22	152
12	364.2 Flow Measuring Devices	10,092	10,245	10,398	10,551	10,704	10,857	11,009	11,162	11,315	11,468	11,621	11,774	11,927	1,835	11,009
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	1	1	1	1	1	1	1	1	1	1	1	1	0	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	0
17	354.3 Structures & Improvements	9,701	9,762	9,823	9,884	9,945	10,006	10,072	10,133	10,194	10,255	10,316	10,377	10,438	737	10,070
18	370.3 Receiving Wells	14	14	14	14	14	14	15	15	15	15	15	15	15	1	15
19	371.3 Pumping Equipment	6,512	6,595	6,678	6,761	6,844	6,927	7,012	7,095	7,178	7,261	7,344	7,427	7,510	998	7,011
20	389.3 Other Plant & Misc. Equipment	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
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	637	650	663	676	689	702	713	726	739	752	765	778	791	154	714
24	380.4 Treatment & Disposal	146,778	148,264	149,750	151,236	152,722	154,208	155,690	157,176	158,662	160,148	161,634	163,120	164,606	17,828	155,692
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	1,573	1,597	1,621	1,645	1,669	1,693	1,711	1,735	1,759	1,783	1,807	1,831	1,855	282	1,714
27	389.4 Other Plant & Misc. Equipment	9	9	9	9	9	9	10	10	10	10	10	10	10	1	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	217	219	221	223	225	227	224	226	228	230	232	234	236	20	226
31	390.5 Office Furniture & Equipment	274	277	280	283	286	289	296	299	302	305	308	311	314	40	294
32	390.51 Computer Equipment	643	665	687	709	731	753	775	797	819	841	863	885	907	264	775
33	391.5 Transportation Equipment	656	669	682	695	708	721	730	743	756	769	782	795	808	152	732
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	167	169	171	173	175	177	176	178	180	182	184	186	188	21	178
36	394.5 Laboratory Equipment	44	46	48	50	52	54	52	54	56	58	60	62	64	20	53
37	395.5 Power Operated Equipment	304	307	310	313	316	319	318	321	324	327	330	333	336	32	320
38	396.5 Communication Equipment	80	81	82	83	84	85	91	92	93	94	95	96	97	17	89
39	397.5 Miscellaneous Equipment	19	19	19	19	19	19	24	24	24	24	24	24	24	5	22
40	398.5 Other Tangible Plant	96	97	98	99	100	101	105	106	107	108	109	110	111	15	103
41	**INTANGIBLE PLANT**	10,492	10,563	10,634	10,705	10,776	10,847	10,920	10,991	11,062	11,133	11,204	11,275	11,346	854	10,919
42	**COLLECTION PLANT**	66,130	66,659	67,188	67,717	68,246	68,775	69,291	69,820	70,349	70,878	71,407	71,936	72,465	6,335	69,297
43	**SYSTEM PUMPING PLANT**	16,233	16,377	16,521	16,665	16,809	16,953	17,106	17,250	17,394	17,538	17,682	17,826	17,970	1,737	17,103
44	**TREATMENT AND DISPOSAL PLANT**	148,997	150,520	152,043	153,566	155,089	156,612	158,124	159,647	161,170	162,693	164,216	165,739	167,262	18,265	158,130
45	**GENERAL PLANT**	2,502	2,551	2,600	2,649	2,698	2,747	2,794	2,843	2,892	2,941	2,990	3,039	3,088	586	2,795
46	**TOTAL SEWER ACCUM. DEPR.**	244,354	246,670	248,986	251,302	253,618	255,934	258,235	260,551	262,867	265,183	267,499	269,815	272,131	27,777	258,244

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	2	2	2	2	2	2	2	2	2	2	2	2	24	12
4	389.1 Other Plant & Misc. Equipment	69	69	69	69	69	71	69	69	69	69	69	69	830	415
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	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
8	360.2 Collection Sewers - Force	363	363	363	363	363	364	363	363	363	363	363	363	4,357	2,179
9	361.2 Collection Sewers - Gravity	10	10	10	10	10	5	10	10	10	10	10	10	115	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	2	2	2	2	2	0	2	2	2	2	2	2	22	11
12	364.2 Flow Measuring Devices	153	153	153	153	153	152	153	153	153	153	153	153	1,835	917
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	61	61	61	61	61	66	61	61	61	61	61	61	737	369
18	370.3 Receiving Wells	0	0	0	0	0	1	0	0	0	0	0	0	1	1
19	371.3 Pumping Equipment	83	83	83	83	83	85	83	83	83	83	83	83	998	499
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	13	13	13	13	13	11	13	13	13	13	13	13	154	77
24	380.4 Treatment & Disposal	1,486	1,486	1,486	1,486	1,486	1,482	1,486	1,486	1,486	1,486	1,486	1,486	17,828	8,914
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	24	24	24	24	24	18	24	24	24	24	24	24	282	141
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	7	3	3	3	3	3	3	40	20
32	390.51 Computer Equipment	22	22	22	22	22	22	22	22	22	22	22	22	264	132
33	391.5 Transportation Equipment	13	13	13	13	13	9	13	13	13	13	13	13	152	76
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	(1)	2	2	2	2	2	2	21	10
36	394.5 Laboratory Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
37	395.5 Power Operated Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
38	396.5 Communication Equipment	1	1	1	1	1	6	1	1	1	1	1	1	17	9
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	4	1	1	1	1	1	1	15	8
41	**INTANGIBLE PLANT**	71	71	71	71	71	73	71	71	71	71	71	71	854	427
42	**COLLECTION PLANT**	529	529	529	529	529	516	529	529	529	529	529	529	6,335	3,167
43	**SYSTEM PUMPING PLANT**	144	144	144	144	144	153	144	144	144	144	144	144	1,737	870
44	**TREATMENT AND DISPOSAL PLANT**	1,523	1,523	1,523	1,523	1,523	1,512	1,523	1,523	1,523	1,523	1,523	1,523	18,265	9,133
45	**GENERAL PLANT**	49	49	49	49	49	47	49	49	49	49	49	49	586	294
46	**TOTAL NET ADDITIONS**	2,316	2,316	2,316	2,316	2,316	2,301	2,316	2,316	2,316	2,316	2,316	2,316	27,777	13,891

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

Company: SSU / Marion / South Forty
Docket No.. 950495-WS
Schedule Year Ended: 12/31/96
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	2	2	2	2	2	2	2	2	2	2	2	2	24	12
4	389.1 Other Plant & Misc. Equipment	69	69	69	69	69	71	69	69	69	69	69	69	830	415
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	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
8	360.2 Collection Sewers - Force	363	363	363	363	363	364	363	363	363	363	363	363	4,357	2,179
9	361.2 Collection Sewers - Gravity	10	10	10	10	10	5	10	10	10	10	10	10	115	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	2	2	2	2	2	0	2	2	2	2	2	2	22	11
12	364.2 Flow Measuring Devices	153	153	153	153	153	152	153	153	153	153	153	153	1,835	917
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	61	61	61	61	61	66	61	61	61	61	61	61	737	369
18	370.3 Receiving Wells	0	0	0	0	0	1	0	0	0	0	0	0	1	1
19	371.3 Pumping Equipment	83	83	83	83	83	85	83	83	83	83	83	83	998	499
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	13	13	13	13	13	11	13	13	13	13	13	13	154	77
24	380.4 Treatment & Disposal	1,486	1,486	1,486	1,486	1,486	1,482	1,486	1,486	1,486	1,486	1,486	1,486	17,828	8,914
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	24	24	24	24	24	18	24	24	24	24	24	24	282	141
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	24	12
31	390.5 Office Furniture & Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
32	390.51 Computer Equipment	22	22	22	22	22	22	22	22	22	22	22	22	264	132
33	391.5 Transportation Equipment	13	13	13	13	13	9	13	13	13	13	13	13	152	76
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	(1)	2	2	2	2	2	2	21	10
36	394.5 Laboratory Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
37	395.5 Power Operated Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
38	396.5 Communication Equipment	1	1	1	1	1	6	1	1	1	1	1	1	17	9
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	4	1	1	1	1	1	1	15	8
41	**INTANGIBLE PLANT**	71	71	71	71	71	73	71	71	71	71	71	71	854	427
42	**COLLECTION PLANT**	529	529	529	529	529	516	529	529	529	529	529	529	6,335	3,167
43	**SYSTEM PUMPING PLANT**	144	144	144	144	144	153	144	144	144	144	144	144	1,737	870
44	**TREATMENT AND DISPOSAL PLANT**	1,523	1,523	1,523	1,523	1,523	1,512	1,523	1,523	1,523	1,523	1,523	1,523	18,265	9,133
45	**GENERAL PLANT**	49	49	49	49	49	51	49	49	49	49	49	49	590	296
46	**TOTAL GROSS ADDITIONS**	2,316	2,316	2,316	2,316	2,316	2,305	2,316	2,316	2,316	2,316	2,316	2,316	27,781	13,893

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / South Forty
Docket No : 950495-WS
Schedule Year Ended: 12/31/96
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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	347	0.00%	0
4	389.1 Other Plant & Misc. Equipment	10,572	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	78	6.00%	5
8	360.2 Collection Sewers - Force	57,696	6.00%	3,462
9	361.2 Collection Sewers - Gravity	361	6.00%	22
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	152	0.00%	0
12	364.2 Flow Measuring Devices	11,009	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	1	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	10,070	6.00%	604
18	370.3 Receiving Wells	15	6.00%	1
19	371.3 Pumping Equipment	7,011	6.00%	421
20	389.3 Other Plant & Misc. Equipment	7	6.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	714	20.12%	144
24	380.4 Treatment & Disposal	155,692	20.12%	31,323
25	381.4 Plant Sewers	0	20.12%	0
26	382.4 Outfall Sewer Lines	1,714	20.12%	345
27	389.4 Other Plant & Misc. Equipment	10	20.12%	2
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	226	0.00%	0
31	390.5 Office Furniture & Equipment	294	0.00%	0
32	390.51 Computer Equipment	775	0.00%	0
33	391.5 Transportation Equipment	732	0.00%	0
34	392.5 Stores Equipment	3	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	178	0.00%	0
36	394.5 Laboratory Equipment	53	0.00%	0
37	395.5 Power Operated Equipment	320	0.00%	0
38	396.5 Communication Equipment	89	0.00%	0
39	397.5 Miscellaneous Equipment	22	0.00%	0
40	398.5 Other Tangible Plant	103	0.00%	0
41	**INTANGIBLE PLANT**	10,919	0.00%	0
42	**COLLECTION PLANT**	69,297	5.03%	3,489
43	**SYSTEM PUMPING PLANT**	17,103	6.00%	1,026
44	**TREATMENT AND DISPOSAL PLANT**	158,130	20.12%	31,814
45	**GENERAL PLANT**	2,795	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	258,244	14.07%	36,329

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,200
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	1,200
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	1,200
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	1,200
30		
31		
32	1995 Additions	350
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	350
36	**12/31/95 Balance**	1,550
37		
38		
39	1996 Additions	350
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	4
42	1996 Net Additions	354
43	**12/31/96 Balance**	1,904

(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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	4	4	0	4	4	0.00%	0
2	Line/Main Extensions	1,200	0	1,200	0	1,200	1,200	0	1,200	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	4.74%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	6.00%	0
5	Service Installation Fees	350	350	700	0	700	538	0	538	0.00%	0
6	**TOTAL SEWER CIAC**	1,550	350	1,900	4	1,904	1,738	4	1,742	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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	0	1,200
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	350	350	350	350	350	350	700	700	700	700	700	700	700	350	538
6	**TOTAL SEWER CIAC**	1,550	1,550	1,550	1,550	1,550	1,550	1,900	1,900	1,900	1,900	1,900	1,900	1,900	350	1,738

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	350	0	0	0	0	0	0	350	188
6	TOTAL	0	0	0	0	0	350	0	0	0	0	0	0	350	188

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	0	0	0	0	0	0	350	188
6	TOTAL	0	0	0	0	0	350	0	0	0	0	0	0	350	188

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	4	0	0	0	0	0	0	0	0	0	0	0	4	4
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	4	0	0	0	0	0	0	0	0	0	0	0	4	4
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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	397
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	42
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	42
15	**12/31/92 Balance**	439
16		
17		
18	1993 Additions	42
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	42
22	**12/31/93 Balance**	481
23		
24		
25	1994 Additions	42
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	42
29	**12/31/94 Balance**	523
30		
31		
32	1995 Additions	47
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	47
36	**12/31/95 Balance**	570
37		
38		
39	1996 Additions	56
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	56
43	**12/31/96 Balance**	626

(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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	565	42	607	0	607	586	0	586	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	5.03%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	6.00%	0
5	Service Installation Fees	5	14	19	0	19	12	0	12	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	570	56	626	0	626	598	0	598	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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	565	569	573	577	581	585	583	587	591	595	599	603	607	42	586
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	5	6	7	8	9	10	13	14	15	16	17	18	19	14	12
6	**TOTAL**	570	575	580	585	590	595	596	601	606	611	616	621	626	56	598

Note: May not ad due to rounding

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	4	4	4	4	4	(2)	4	4	4	4	4	4	42	21
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	3	1	1	1	1	1	1	14	7
6	TOTAL	5	5	5	5	5	1	5	5	5	5	5	5	56	28

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	4	4	4	4	4	(2)	4	4	4	4	4	4	42	21
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	3	1	1	1	1	1	1	14	7
6	TOTAL	5	5	5	5	5	1	5	5	5	5	5	5	56	28

Note: May not cross-foot due to rounding.

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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. 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) Class of Capital (a)	(2) Dollar Amount	(3) Percent of Capital	(4) Actual Cost Rates	(5) Weighted Cost (3) X (4)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12	**PRESENT ANNUAL AFUDC RATE =**				see below	(b)
13						
14	**PROPOSED ANNUAL AFUDC RATE =**				9.85%	(c)
15						
16	**PROPOSED MONTHLY AFUDC RATE =**				0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
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) 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 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

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	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
12	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
13	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
14	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
15	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
16	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
17	Sunny Hills	W & S	Washingtor	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	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
27	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	20.11%
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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,695	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	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,848	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,533,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,968,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

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

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,498	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	6,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,668	366,524,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	378,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,969,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,308,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	258,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,813,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,098,028	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	7,625,131	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.	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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	4,463,396
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(398,822)	(399,950)	(400,786)	(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	80,895	117,370	80,145	62,820	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	206,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,516	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,876,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,467	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	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	343,489,022	333,207,923

Note: May not [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 Avs. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,835,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,783,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	561,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	58,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	12,809	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	16,033,578	15,304,458	14,002,403	15,556,272	18,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,963,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	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	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,957	340,921,505	338,725,565	341,050,416	342,657,880	341,347,177	343,469,022	333,207,923

Note: May not ... due to rounding.

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	13.67%	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 - %	14.07%	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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	49,602	0	49,602	15,707	65,309	31.67%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	49,602	0	49,602	15,707	65,309		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	38,658	763	39,421	0	39,421		B-6(S)
7 Depreciation net of CIAC Amort	23,678	0	23,678	0	23,678		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	13,425	(1,424)	12,000	707 (A)	12,707		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(16,357)	(606)	(16,963)	5,786 (B)	(11,177)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	59,404	(1,267)	58,136	6,493	64,629		
12 **NET OPERATING INCOME**	(9,802)	1,267	(8,534)	9,214	680		
13 **RATE BASE**	260,202	(4)	260,198		260,198		A-2(S)
14 **RATE OF RETURN**	(3.77%)		(3.28%)		0.26%		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	49,602	0	49,602	60,311	109,913	121.59%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	49,602	0	49,602	60,311	109,913		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	38,658	763	39,421	0	39,421		B-6(S)
7	Depreciation net of CIAC Amort	23,678	0	23,678	0	23,678		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	13,425	(1,424)	12,000	2,714 (A)	14,714		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(16,357)	(606)	(16,963)	22,218 (B)	5,255		B-17(S),B-2(S)3/3
11	Total Operating Expenses	59,404	(1,267)	58,136	24,932	83,068		
12	**NET OPERATING INCOME**	(9,802)	1,267	(8,534)	35,379	26,845		
13	**RATE BASE**	260,202	(4)	260,198		260,198		A-2(S)
14	**RATE OF RETURN**	(3.77%)		(3.28%)		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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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%	(12.84%)	D-1(S)	
3	Rate of Return (%)	10.32%	0.26%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	260,198	260,198	A-2(S)	
6	Required Income (L3 x L5)	26,845	680		
7	Adjusted Income Under Present Rates	(8,534)	(8,534)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	35,379	9,214		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	57,597	15,000		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	60,311	15,707		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	57,597	15,000		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	22,218	5,786		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,714	707		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	35,379	9,214		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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	94	
9			
10	2. Conservation Program Expenses	65	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	53	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	551	
17			
18	6.	0	
19			
20	7.	0	
21			
22		763	
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.	48	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(1,472)	
43			
44		(1,424)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(606)	
47			
48	2.	0	
49			
50		(606)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(1,267)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 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	0	0	0
9	522.2 Measured - Commercial	49,602	0	49,602
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	49,602	0	49,602
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**	49,602	0	49,602
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**	49,602	0	49,602

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	11,572	597	12,169	10,340	493	10,833	340	35	375	892	69	961
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	2,892	11	2,903	2,584	0	2,584	85	5	90	223	7	230
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	4,783	0	4,783	4,783	0	4,783	0	0	0	0	0	0
6	715 Purchased Power	9,052	2	9,054	9,036	0	9,036	1	0	1	15	2	17
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	3,080	11	3,091	3,021	0	3,021	18	2	20	41	9	50
10	731 Contractual Services - Eng.	7	0	7	0	0	0	0	0	0	7	0	7
11	732 Contractual Services - Acct.	36	0	36	0	0	0	0	0	0	36	0	36
12	733 Contractual Services - Legal	22	0	22	0	0	0	0	0	0	22	0	22
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	541	77	618	484	51	535	0	0	0	56	26	83
15	741 Rental of Real Building/Real Property	32	5	38	0	0	0	0	0	0	32	5	38
16	742 Rental of Equipment	1	1	2	0	0	0	0	0	0	1	1	2
17	750 Transportation Expense	165	2	168	137	0	137	13	2	14	16	1	17
18	756 Insurance - Vehicle	25	0	25	0	0	0	0	0	0	25	0	25
19	757 Insurance - General Liability	51	11	62	0	0	0	0	0	0	51	11	62
20	758 Insurance - Workman's Comp	198	1	198	177	0	177	6	0	6	15	0	15
21	759 Insurance - Other	5	0	5	0	0	0	0	0	0	5	0	5
22	760 Advertising Expense	6	5	11	0	0	0	0	0	0	6	5	11
23	766 Reg. Comm. Exp. - Rate Case Amort.	150	0	150	0	0	0	0	0	0	150	0	150
24	767 Reg. Comm. Exp. - Other	12	0	12	0	0	0	0	0	0	12	0	12
25	770 Bad Debt Expense	44	5	49	0	0	0	44	5	49	0	0	0
26	775 Miscellaneous Expenses	2,749	35	2,785	2,386	0	2,386	112	6	118	252	29	281
27	TOTAL SEWER O & M EXPENSES	38,658	763	39,421	36,180	544	36,724	619	55	674	1,859	164	2,023

Notes:
(1) Employee Pensions & Benefits 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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	947	855	995	961	987	958	990	986	958	989	958	987	11,572	597	12,169
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)	237	214	249	240	247	239	247	246	239	247	239	247	2,892	11	2,903
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	399	399	399	399	399	399	399	399	399	399	399	399	4,783	0	4,783
6	715.1-.8 Purchased Power	754	754	754	754	754	754	754	754	754	754	754	754	9,052	2	9,054
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	178	178	525	280	178	393	178	178	393	178	178	393	3,232	0	3,232
9	720.1-.8 Materials & Supplies	256	255	264	256	256	260	256	256	256	256	256	256	3,080	11	3,091
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	36	0	36
12	733.1-.8 Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
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	47	6	7	47	6	312	47	6	6	47	6	6	541	77	618
15	741.1-.8 Rental of Real Building/Real Property	3	3	3	3	3	3	3	3	3	3	3	3	32	5	36
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	14	14	14	14	14	14	14	14	14	14	14	14	165	2	168
18	756.1-.8 Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25
19	757.1-.8 Insurance - General Liability	4	4	4	4	4	4	4	4	4	4	4	4	51	11	62
20	758.1-.8 Insurance - Workman's Comp (2)	16	15	17	16	17	16	17	17	16	17	16	17	198	1	198
21	759.1-.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
22	760.1-.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	6	5	11
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	12	12	13	13	13	13	13	13	12	13	12	12	150	0	150
24	767.1-.8 Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12
25	770.1-.8 Bad Debt Expense	4	3	4	4	4	4	4	4	4	4	4	4	44	5	49
26	775.1-.8 Miscellaneous Expenses	124	120	125	336	336	335	337	336	336	122	122	122	2,749	35	2,785
27	TOTAL SEWER O & M EXPENSES	3,004	2,839	3,382	3,337	3,226	3,712	3,272	3,225	3,403	3,057	2,974	3,227	38,658	763	39,421

Notes:
(1) Employee Pensions & Benefits 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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 - -5) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	845	758	890	856	883	855	886	883	856	884	857	885	10,340	493	10,833
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)	211	190	222	214	221	214	221	221	214	221	214	221	2,584	0	2,584
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	399	399	399	399	399	399	399	399	399	399	399	399	4,783	0	4,783
6	715.1-.6 Purchased Power	753	753	753	753	753	753	753	753	753	753	753	753	9,036	0	9,036
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	178	178	525	280	178	393	178	178	393	178	178	393	3,232	0	3,232
9	720.1-.6 Materials & Supplies	251	251	259	251	251	255	251	251	251	251	251	251	3,021	0	3,021
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	43	1	2	42	1	307	42	1	1	42	1	1	484	51	535
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	11	11	11	11	11	11	11	11	11	11	11	11	137	0	137
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)	14	13	15	15	15	15	15	15	15	15	15	15	177	0	177
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	94	91	94	305	305	305	306	305	305	92	92	92	2,386	0	2,386
27	TOTAL SEWER DIRECT O & M EXPENSES	2,800	2,645	3,171	3,126	3,017	3,506	3,083	3,016	3,198	2,846	2,771	3,020	36,180	544	36,724

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 cr ue to rounding.

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	28	26	29	29	29	28	29	29	28	29	28	29	340	35	375
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)	7	6	7	7	7	7	7	7	7	7	7	7	85	5	90
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	1	2	2	2	2	2	2	1	2	1	2	18	2	20
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	13	2	14
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	6	0	6
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	3	4	4	4	4	4	4	4	4	4	4	44	5	49
26	775.7	Miscellaneous Expenses	9	9	9	9	9	9	10	9	9	10	9	9	112	6	118
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.		52	47	52	52	52	51	53	52	51	53	51	52	619	55	674

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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 (.6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.6	Salaries & Wages - Employees	73	70	76	76	75	74	75	75	74	76	73	74	892	69	961
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)	18	18	19	19	19	19	19	19	18	19	18	19	223	7	230
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	1	1	1	1	1	1	1	1	1	1	1	1	15	2	17
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	3	3	4	3	3	3	3	3	3	3	3	3	41	9	50
10	731.6	Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
11	732.6	Contractual Services - Acct.	3	3	3	3	3	3	3	3	3	3	3	3	36	0	36
12	733.6	Contractual Services - Legal	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
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	5	4	5	5	5	5	5	5	5	5	5	5	56	26	83
15	741.6	Rental of Real Building/Real Property	3	3	3	3	3	3	3	3	3	3	3	3	32	5	36
16	742.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
17	750.6	Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	1	17
18	756.6	Insurance - Vehicle	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25
19	757.6	Insurance - General Liability	4	4	4	4	4	4	4	4	4	4	4	4	51	11	62
20	758.6	Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
21	759.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
22	760.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	6	5	11
23	766.6	Reg. Comm. Exp. - Rate Case Amort.	12	12	13	13	13	13	13	13	12	13	12	12	150	0	150
24	767.6	Reg. Comm. Exp. - Other	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12
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	21	20	22	22	21	21	21	21	21	21	21	21	252	29	281
27	**TOTAL SEWER ALLOCATED A & G EXPENSES**		153	147	159	159	157	155	156	156	154	158	152	154	1,859	164	2,023

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	11,051	649	(128)	11,572	0	30	16	0	0	551	597	12,169
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)	2,744	147	0	2,892	0	8	4	0	0	0	11	2,903
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	4,692	91	0	4,783	0	0	0	0	0	0	0	4,783
6	715.1-.8	Purchased Power	9,054	0	(2)	9,052	0	2	0	0	0	0	2	9,054
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	3,027	59	(6)	3,080	0	4	5	2	0	0	11	3,091
10	731.1-.8	Contractual Services - Eng.	7	0	(1)	7	0	0	0	0	0	0	0	7
11	732.1-.8	Contractual Services - Acct.	39	1	(4)	36	0	0	0	0	0	0	0	36
12	733.1-.8	Contractual Services - Legal	24	0	(2)	22	0	0	0	0	0	0	0	22
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	536	10	(6)	541	0	9	17	51	0	0	77	618
15	741.1-.8	Rental of Real Building/Real Property	35	1	(3)	32	0	5	0	0	0	0	5	38
16	742.1-.8	Rental of Equipment	2	0	(0)	1	0	1	0	0	0	0	1	2
17	750.1-.8	Transportation Expense	165	3	(3)	165	0	2	0	0	0	0	2	168
18	756.1-.8	Insurance - Vehicle	27	1	(3)	25	0	0	0	0	0	0	0	25
19	757.1-.8	Insurance - General Liability	55	1	(5)	51	0	11	0	0	0	0	11	62
20	758.1-.8	Insurance - Workman's Comp (2)	198	0	0	198	0	1	0	0	0	0	1	198
21	759.1-.8	Insurance - Other	6	0	(1)	5	0	0	0	0	0	0	0	5
22	760.1-.8	Advertising Expense	6	0	(1)	6	0	0	5	0	0	0	5	11
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	100	0	51	150	0	0	0	0	0	0	0	150
24	767.1-.8	Reg. Comm. Exp. - Other	13	0	(1)	12	0	0	0	0	0	0	0	12
25	770.1-.8	Bad Debt Expense	48	1	(5)	44	0	5	0	0	0	0	5	49
26	775.1-.8	Miscellaneous Expenses	2,734	53	(38)	2,749	0	17	19	0	0	0	35	2,785
27		TOTAL SEWER O & M EXPENSES	37,734	1,081	(157)	38,658	0	94	65	53	0	551	763	39,421

Notes:
(1) Employee Pensions & Benefits 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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	9,767	573	(0)	10,340	0	0	0	0	0	493	493	10,833
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)	2,425	159	0	2,584	0	0	0	0	0	0	0	2,584
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	4,692	91	0	4,783	0	0	0	0	0	0	0	4,783
6	715.1-.6 Purchased Power	9,036	0	0	9,036	0	0	0	0	0	0	0	9,036
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	2,964	58	0	3,021	0	0	0	0	0	0	0	3,021
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	475	9	0	484	0	0	0	51	0	0	51	535
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	134	3	(0)	137	0	0	0	0	0	0	0	137
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)	175	2	0	177	0	0	0	0	0	0	0	177
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	2,340	46	(0)	2,386	0	0	0	0	0	0	0	2,386
27	TOTAL SEWER DIRECT O & M EXPENSES	35,178	1,003	(0)	36,180	0	0	0	51	0	493	544	36,724

Notes:
(1) Employee Pensions & Benefits 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 due to rounding.

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

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	354	21	(35)	340	0	19	0	0	0	16	35	375
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)	88	(3)	0	85	0	5	0	0	0	0	5	90
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	20	0	(2)	18	0	2	0	0	0	0	2	20
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	14	0	(1)	13	0	2	0	0	0	0	2	14
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	(1)	0	6	0	0	0	0	0	0	0	6
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	48	1	(5)	44	0	5	0	0	0	0	5	49
26	775.7	Miscellaneous Expenses	121	2	(12)	112	0	6	0	0	0	0	6	118
27		TOTAL SEWER O & M EXPENSES	652	21	(55)	619	0	39	0	0	0	16	55	674

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	930	55	(93)	892	0	11	16	0	0	43	69	961
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)	231	(8)	0	223	0	3	4	0	0	0	7	230
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	17	0	(2)	15	0	2	0	0	0	0	2	17
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	44	1	(4)	41	0	2	5	2	0	0	9	50
10	731.8	Contractual Services - Eng.	7	0	(1)	7	0	0	0	0	0	0	0	7
11	732.8	Contractual Services - Acct.	39	1	(4)	36	0	0	0	0	0	0	0	36
12	733.8	Contractual Services - Legal	24	0	(2)	22	0	0	0	0	0	0	0	22
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	61	1	(6)	56	0	9	17	0	0	0	26	83
15	741.8	Rental of Real Building/Real Property	35	1	(3)	32	0	5	0	0	0	0	5	38
16	742.8	Rental of Equipment	2	0	(0)	1	0	1	0	0	0	0	1	2
17	750.8	Transportation Expense	17	0	(2)	16	0	1	0	0	0	0	1	17
18	756.8	Insurance - Vehicle	27	1	(3)	25	0	0	0	0	0	0	0	25
19	757.8	Insurance - General Liability	55	1	(5)	51	0	11	0	0	0	0	11	62
20	758.8	Insurance - Workman's Comp (2)	17	(1)	0	15	0	0	0	0	0	0	0	15
21	759.8	Insurance - Other	6	0	(1)	5	0	0	0	0	0	0	0	5
22	760.8	Advertising Expense	6	0	(1)	6	0	0	5	0	0	0	5	11
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	100	0	51	150	0	0	0	0	0	0	0	150
24	767.8	Reg. Comm. Exp. - Other	13	0	(1)	12	0	0	0	0	0	0	0	12
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	273	5	(26)	252	0	10	19	0	0	0	29	281
27		TOTAL SEWER O & M EXPENSES	1,904	57	(102)	1,659	0	55	65	2	0	43	164	2,023

Notes:
(1) Employee Pensions & Benefits 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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 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.	(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	11,051	12,169	1,117	10.11%
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8 Employee Pensions & Benefits	2,744	2,903	159	5.80%
4	710.1-.8 Purchased Sewer	0	0	0	0.00%
5	711.1-.8 Sludge Removal	4,692	4,783	91	1.95%
6	715.1-.8 Purchased Power	9,054	9,054	0	0.00%
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	3,028	3,091	63	2.09%
10	731.1-.8 Contractual Services - Eng.	7	7	(1)	(7.63%)
11	732.1-.8 Contractual Services - Acct.	39	36	(3)	(7.63%)
12	733.1-.8 Contractual Services - Legal	24	22	(2)	(7.63%)
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8 Contractual Services - Other	536	618	82	15.30%
15	741.1-.8 Rental of Real Building/Real Property	35	38	2	6.84%
16	742.1-.8 Rental of Equipment	2	2	1	47.33%
17	750.1-.8 Transportation Expense	165	168	3	1.66%
18	756.1-.8 Insurance - Vehicle	27	25	(2)	(7.63%)
19	757.1-.8 Insurance - General Liability	55	62	6	11.54%
20	758.1-.8 Insurance - Workman's Comp	198	198	0	0.21%
21	759.1-.8 Insurance - Other	6	5	(0)	(7.63%)
22	760.1-.8 Advertising Expense	6	11	5	75.65%
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	100	150	51	51.12%
24	767.1-.8 Reg. Comm. Exp. - Other	13	12	(1)	(9.54%)
25	770.1-.8 Bad Debt Expense	48	49	1	2.35%
26	775.1-.8 Miscellaneous Expenses	2,734	2,785	51	1.87%
27	TOTAL SEWER O & M EXPENSES	37,734	39,421	1,687	4.47%
28	TOTAL (LESS ACCTS 768 & 767)	37,621	39,258	1,637	4.35%

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 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: Bensini
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	9,767	10,833	1,066	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	2,425	2,584	159	6.55%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	4,692	4,783	91	1.95%
6	715.1-.6	Purchased Power	9,036	9,036	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	2,964	3,021	57	1.94%
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	475	535	60	12.71%
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	134	137	3	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	175	177	2	1.03%
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	2,340	2,386	46	1.95%
27	**TOTAL SEWER O & M EXPENSES**		35,178	36,724	1,546	4.39%
28	**TOTAL (LESS ACCTS 766 & 767)**		35,178	36,724	1,546	4.39%

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 / Marion / South Forty*
Docket No.: 950495-WS
Schedule Year Ended: 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	354	375	21	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	88	90	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	20	20	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	14	14	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	6	6	(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	48	49	1	2.35%
26	775.1-.7	Miscellaneous Expenses	121	118	(3)	(2.30%)
27		TOTAL SEWER O & M EXPENSES	652	674	21	3.28%
28		TOTAL (LESS ACCTS 766 & 767)	652	674	21	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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 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	930	961	31	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	231	230	(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	17	17	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	44	50	5	12.19%
10	731.1-.8	Contractual Services - Eng.	7	7	(1)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	39	36	(3)	(7.63%)
12	733.1-.8	Contractual Services - Legal	24	22	(2)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	61	83	22	35.44%
15	741.1-.8	Rental of Real Building/Real Property	35	38	2	6.84%
16	742.1-.8	Rental of Equipment	2	2	1	47.33%
17	750.1-.8	Transportation Expense	17	17	(1)	(3.08%)
18	756.1-.8	Insurance - Vehicle	27	25	(2)	(7.63%)
19	757.1-.8	Insurance - General Liability	55	62	6	11.54%
20	758.1-.8	Insurance - Workman's Comp	17	15	(1)	(7.18%)
21	759.1-.8	Insurance - Other	6	5	(0)	(7.63%)
22	760.1-.8	Advertising Expense	6	11	5	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	100	150	51	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	13	12	(1)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	273	281	8	3.00%
27	**TOTAL SEWER O & M EXPENSES**		1,904	2,023	120	6.29%
28	**TOTAL (LESS ACCTS 766 & 767)**		1,791	1,861	70	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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / South Forty
Docket No.: 950495-WS
Schedule Year 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			171,600	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					
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	106,820	28	
52	GIGA	Docket No. 920199-WS	677,601	179	
53	Lehigh	Docket No. 911188-WS	67,100	18	
54			854,174	225	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	262	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	114	
58			1,427,241	376	
59	Total Projected Rate Case Expense		2,281,415	602	
60	Annual Amortization		$570,354	$150	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	33	
64	% of Total		100.000000%	0.026368%	

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 / South Forty
Docket No.. 950495-WS
Schedule Year 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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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

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

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	940	40	2.50%	24	0	24	0.00%	0	24
4	389.1 Other Plant & Misc. Equipment	14,923	18	5.56%	830	0	830	0.00%	0	830
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	26,330	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	181	32	3.13%	6	0	6	6.00%	0	6
8	360.2 Collection Sewers - Force	130,843	30	3.33%	4,357	0	4,357	6.00%	261	4,096
9	361.2 Collection Sewers - Gravity	5,188	45	2.22%	115	0	115	6.00%	7	108
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	830	38	2.63%	22	0	22	0.00%	0	22
12	364.2 Flow Measuring Devices	9,173	5	20.00%	1,835	0	1,835	0.00%	0	1,835
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	4	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	23,537	32	3.13%	737	0	737	6.00%	44	693
18	370.3 Receiving Wells	36	30	3.33%	1	0	1	6.00%	0	1
19	371.3 Pumping Equipment	17,948	18	5.56%	998	0	998	6.00%	60	938
20	389.3 Other Plant & Misc. Equipment	9	18	5.56%	1	0	1	6.00%	0	1
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	66	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	4,906	32	3.13%	154	0	154	20.12%	31	123
24	380.4 Treatment & Disposal	320,655	18	5.56%	17,828	0	17,828	20.12%	3,587	14,241
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	20.12%	0	0
26	382.4 Outfall Sewer Lines	8,480	30	3.33%	282	0	282	20.12%	57	225
27	389.4 Other Plant & Misc. Equipment	16	18	5.56%	1	0	1	20.12%	0	1
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	94	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	961	40	2.50%	24	0	24	0.00%	0	24
31	390.5 Office Furniture & Equipment	594	15	6.67%	40	0	40	0.00%	0	40
32	390.51 Computer Equipment	1,581	6	16.67%	264	0	264	0.00%	0	264
33	391.5 Transportation Equipment	912	6	16.67%	152	0	152	0.00%	0	152
34	392.5 Stores Equipment	9	18	5.56%	0	0	0	0.00%	0	0
35	393.5 Tools, Shop & Garage Equipment	331	16	6.25%	21	0	21	0.00%	0	21
36	394.5 Laboratory Equipment	300	15	6.67%	20	0	20	0.00%	0	20
37	395.5 Power Operated Equipment	379	12	8.33%	32	0	32	0.00%	0	32
38	396.5 Communication Equipment	172	10	10.00%	17	0	17	0.00%	0	17
39	397.5 Miscellaneous Equipment	77	15	6.67%	5	0	5	0.00%	0	5
40	398.5 Other Tangible Plant	146	10	10.00%	15	0	15	0.00%	0	15
41	**INTANGIBLE PLANT**	15,863		5.38%	854	0	854	0.00%	0	854
42	**COLLECTION PLANT**	172,550		3.67%	6,335	0	6,335	4.23%	268	6,067
43	**SYSTEM PUMPING PLANT**	41,530		4.18%	1,737	0	1,737	5.99%	104	1,633
44	**TREATMENT AND DISPOSAL PLANT**	334,123		5.47%	18,265	0	18,265	20.12%	3,675	14,590
45	**GENERAL PLANT**	5,556		10.62%	590	0	590	0.00%	0	590
46	**TOTAL DEPRECIATION EXPENSE**	569,622		4.88%	27,781	0	27,781	14.57%	4,047	23,734
47	**LESS: AMORTIZATION OF CIAC**				(56)	0	(56)		0	(56)
48	**NET DEPRECIATION EXPENSE - SEWER**				27,725	0	27,725		4,047	23,678

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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	4	5.86%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	1,200	3.50%	42	0	42	0.00%	0	42
3	Contributed Lines	0	3.50%	0	0	0	4.23%	0	0
4	Contributed Property Other Than Lines	0	5.05%	0	0	0	5.99%	0	0
5	Service Installation Fees	538	2.65%	14	0	14	0.00%	0	14
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	1,742		56	0	56		0	56

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 / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	9,173	1,835	20.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	4,906	154	3.14%
5	380.4 Treatment & Disposal	320,655	17,828	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	8,480	282	3.33%
8	389.4 Other Plant & Misc. Equipment	16	1	6.25%
9	**COMPOSITE RATE**	343,230	20,100	5.86%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	181	6	3.31%
12	360.2 Collection Sewers - Force	130,843	4,357	3.33%
13	361.2 Collection Sewers - Gravity	5,188	115	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	4	0	0.00%
16	354.3 Structures & Improvements	23,537	737	3.13%
17	370.3 Receiving Wells	36	1	2.78%
18	371.3 Pumping Equipment	17,948	998	5.56%
19	389.3 Other Plant & Misc. Equipment	9	1	11.11%
20	**COMPOSITE RATE**	177,747	6,215	3.50%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	830	22	2.65%
23	**COMPOSITE RATE**	830	22	2.65%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	343,230	20,100	5.86%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	177,747	6,215	3.50%
27	Service Installation Fees (Line 23)	830	22	2.65%
28	**COMPOSITE RATE**	521,807	26,337	5.05%

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 / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 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%)**	2,232	0	2,232	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	926	48	974	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	926	48	974		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	10,267	0	10,267		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	10,267	0	10,267		
10	Non-used & Useful Percent			14.34%	A-6(S)7/7	
11	Non-used & Useful Amount		(1,472)	(1,472)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	10,267	(1,472)	8,795		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	13,425	(1,424)	12,000		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 / South Forty
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	49,602	0	49,602	B-4(S)
3	Less:				
4	O & M Expenses	38,658	763	39,421	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	23,678	0	23,678	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	13,425	808	14,233	B-15(S)
8	Pre-Tax Operating Expenses	75,760	1,571	77,331	
9	**PRE-TAX OPERATING INCOME**	(26,158)	(1,571)	(27,729)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(26,158)	(1,571)	(27,729)	
12	Less:				
13	Interest Expense:				
14	Rate Base	260,202	(4)	260,198	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	13,765	0	13,765	C-3
17	Net Taxable Income (L11 - L16)	(39,923)	(1,571)	(41,494)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(15,400)	(606)	(16,006)	
20	Less:				
21	Parent Debt Adjustment	838	0	838	C-1(S)
22	Investment Tax Credit	119	0	119	C-7(S)
23	**TOTAL INCOME TAXES**	(16,357)	(606)	(16,963)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 (%)	14.57%	0.00%	14.57%	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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,465,153	0	1,465,153	A-6 (S)
2	Utility Land & Land Rights	28,305	0	28,305	A-6 (S)
3	Non-Used and Useful	(78,715)	0	(78,715)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(508,051)	104,247	(403,804)	A-10 (S)
6	CIAC	(953,392)	(250)	(953,642)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	339,382	0	339,382	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(4,609)	0	(4,609)	Vol. II
13	Deferred Taxes	15,148	0	15,148	C-7 (S)
14	Working Capital Allowance	26,701	0	26,701	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	329,921	103,997	433,918	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(250)	(250)	
38				
39	2.	0	0	
40				
41				
42		(250)	(250)	
43				
44	**SUBTOTAL**	(250)	(250)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	(250)	(250)	

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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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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.

6/14/95 5:29 PM A04S1.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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**		1,401,800
10	Utility Adjustment to ordered balance (1)		29,057
11	1992 Additions		(713)
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		(713)
15	**12/31/92 Balance**		1,430,144
16			
17			
18	1993 Additions		2,152
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	8,047
21	1993 Net Additions		10,199
22	**12/31/93 Balance**		1,440,343
23			
24			
25	1994 Additions		36,275
26	1994 Retirements		2,747
27	1994 Adjustments		0
28	1994 Net Additions		33,528
29	**12/31/94 Balance**		1,473,871
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(742)
32	1995 Additions		41,015
33	1995 Retirements		11,321
34	1995 Adjustments		0
35	1995 Net Additions		29,694
36	**12/31/95 Balance**		1,502,822
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(6,931)
39	1996 Additions		9,392
40	1996 Retirements		35,078
41	1996 Adjustments		0
42	1996 Net Additions		(25,686)
43	**12/31/96 Balance**		1,470,205

(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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2,471	0	0	0	2,471	0	2,471	2,471	0	2,471
4	389.1 Other Plant & Misc. Equipment	123	0	0	0	123	0	123	123	0	123
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	98	0	0	0	98	0	98	98	0	98
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	81,377	0	0	0	81,377	0	81,377	81,377	0	81,377
9	361.2 Collection Sewers - Gravity	629,487	0	0	0	629,487	0	629,487	629,487	0	629,487
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	84,945	0	0	0	84,945	0	84,945	84,945	0	84,945
12	364.2 Flow Measuring Devices	4,550	0	0	0	4,550	0	4,550	4,550	0	4,550
13	365.2 Flow Measuring Installation	7	0	0	0	7	0	7	7	0	7
14	389.2 Other Plant & Misc. Equipment	99	0	0	0	99	0	99	99	0	99
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	1,821	0	0	0	1,821	0	1,821	1,821	0	1,821
18	370.3 Receiving Wells	10,876	0	0	0	10,876	0	10,876	10,876	0	10,876
19	371.3 Pumping Equipment	162,545	0	(35,000)	(35,000)	127,545	0	127,545	154,468	0	154,468
20	389.3 Other Plant & Misc. Equipment	202	0	0	0	202	0	202	202	0	202
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	26,450	0	0	0	26,450	0	26,450	26,450	0	26,450
23	354.4 Structures & Improvements	42,413	0	0	0	42,413	0	42,413	42,413	0	42,413
24	380.4 Treatment & Disposal	348,469	0	0	0	348,469	0	348,469	348,469	0	348,469
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1,894	0	0	0	1,894	0	1,894	1,894	0	1,894
27	389.4 Other Plant & Misc. Equipment	162	0	0	0	162	0	162	162	0	162
28	GENERAL PLANT										
29	353.5 Land & Land Rights	1,757	0	0	0	1,757	0	1,757	1,757	0	1,757
30	354.5 Structures & Improvements	17,861	151	(78)	73	17,934	0	17,934	17,910	0	17,910
31	390.5 Office Furniture & Equipment	11,068	0	0	0	11,068	0	11,068	11,068	0	11,068
32	390.51 Computer Equipment	26,077	5,594	0	5,594	31,671	0	31,671	29,463	0	29,463
33	391.5 Transportation Equipment	16,543	752	0	752	17,294	0	17,294	16,998	0	16,998
34	392.5 Stores Equipment	159	0	0	0	159	0	159	159	0	159
35	393.5 Tools, Shop & Garage Equipment	6,032	226	0	226	6,259	0	6,259	6,169	0	6,169
36	394.5 Laboratory Equipment	5,487	178	0	178	5,665	0	5,665	5,594	0	5,594
37	395.5 Power Operated Equipment	5,557	2,492	0	2,492	8,049	0	8,049	7,066	0	7,066
38	396.5 Communication Equipment	3,206	0	0	0	3,206	0	3,206	3,206	0	3,206
39	397.5 Miscellaneous Equipment	1,441	0	0	0	1,441	0	1,441	1,441	0	1,441
40	398.5 Other Tangible Plant	2,713	0	0	0	2,713	0	2,713	2,713	0	2,713
41	INTANGIBLE PLANT	2,594	0	0	0	2,594	0	2,594	2,594	0	2,594
42	COLLECTION PLANT	800,563	0	0	0	800,563	0	800,563	800,563	0	800,563
43	SYSTEM PUMPING PLANT	175,444	0	(35,000)	(35,000)	140,444	0	140,444	167,367	0	167,367
44	TREATMENT AND DISPOSAL PLANT	419,388	0	0	0	419,388	0	419,388	419,388	0	419,388
45	GENERAL PLANT	97,903	9,392	(78)	9,314	107,216	0	107,216	103,546	0	103,546
46	TOTAL PLANT IN SERVICE	1,495,891	9,392	(35,078)	(25,686)	1,470,205	0	1,470,205	1,493,457	0	1,493,457
47	LAND & LAND RIGHTS	28,305	0	0	0	28,305	0	28,305	28,305	0	28,305
48	TOTAL PIS LESS LAND	1,467,587	9,392	(35,078)	(25,686)	1,441,900	0	1,441,900	1,465,153	0	1,465,153

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	0	2,471
4	389.1 Other Plant & Misc. Equipment	123	123	123	123	123	123	123	123	123	123	123	123	123	0	123
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	98	98	98	98	98	98	98	98	98	98	98	98	98	0	98
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	81,377	81,377	81,377	81,377	81,377	81,377	81,377	81,377	81,377	81,377	81,377	81,377	81,377	0	81,377
9	361.2 Collection Sewers - Gravity	629,487	629,487	629,487	629,487	629,487	629,487	629,487	629,487	629,487	629,487	629,487	629,487	629,487	0	629,487
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	84,945	84,945	84,945	84,945	84,945	84,945	84,945	84,945	84,945	84,945	84,945	84,945	84,945	0	84,945
12	364.2 Flow Measuring Devices	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	0	4,550
13	365.2 Flow Measuring Installation	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
14	389.2 Other Plant & Misc. Equipment	99	99	99	99	99	99	99	99	99	99	99	99	99	0	99
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	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	0	1,821
18	370.3 Receiving Wells	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	0	10,876
19	371.3 Pumping Equipment	162,545	162,545	162,545	162,545	162,545	162,545	162,545	162,545	162,545	162,545	127,545	127,545	127,545	(35,000)	154,468
20	389.3 Other Plant & Misc. Equipment	202	202	202	202	202	202	202	202	202	202	202	202	202	0	202
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	0	26,450
23	354.4 Structures & Improvements	42,413	42,413	42,413	42,413	42,413	42,413	42,413	42,413	42,413	42,413	42,413	42,413	42,413	0	42,413
24	380.4 Treatment & Disposal	348,469	348,469	348,469	348,469	348,469	348,469	348,469	348,469	348,469	348,469	348,469	348,469	348,469	0	348,469
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	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	0	1,894
27	389.4 Other Plant & Misc. Equipment	162	162	162	162	162	162	162	162	162	162	162	162	162	0	162
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	0	1,757
30	354.5 Structures & Improvements	17,861	17,921	17,926	17,938	17,940	17,943	17,879	17,882	17,884	17,896	17,906	17,921	17,934	73	17,910
31	390.5 Office Furniture & Equipment	11,068	11,068	11,068	11,068	11,068	11,068	11,068	11,068	11,068	11,068	11,068	11,068	11,068	0	11,068
32	390.51 Computer Equipment	26,077	26,296	26,468	26,925	29,016	29,106	29,651	29,742	29,833	30,291	30,733	31,214	31,671	5,594	29,463
33	391.5 Transportation Equipment	16,543	16,841	16,864	16,925	16,938	16,950	17,023	17,035	17,047	17,109	17,168	17,233	17,294	752	16,998
34	392.5 Stores Equipment	159	159	159	159	159	159	159	159	159	159	159	159	159	0	159
35	393.5 Tools, Shop & Garage Equipment	6,032	6,122	6,129	6,147	6,151	6,155	6,177	6,181	6,184	6,203	6,221	6,240	6,259	226	6,169
36	394.5 Laboratory Equipment	5,487	5,557	5,563	5,577	5,580	5,583	5,600	5,603	5,606	5,621	5,635	5,650	5,665	178	5,594
37	395.5 Power Operated Equipment	5,557	6,546	6,622	6,826	6,866	6,907	7,149	7,190	7,230	7,434	7,631	7,845	8,049	2,492	7,066
38	396.5 Communication Equipment	3,206	3,206	3,206	3,206	3,206	3,206	3,206	3,206	3,206	3,206	3,206	3,206	3,206	0	3,206
39	397.5 Miscellaneous Equipment	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	0	1,441
40	398.5 Other Tangible Plant	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	0	2,713
41	**INTANGIBLE PLANT**	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	0	2,594
42	**COLLECTION PLANT**	800,563	800,563	800,563	800,563	800,563	800,563	800,563	800,563	800,563	800,563	800,563	800,563	800,563	0	800,563
43	**SYSTEM PUMPING PLANT**	175,444	175,444	175,444	175,444	175,444	175,444	175,444	175,444	175,444	175,444	140,444	140,444	140,444	(35,000)	167,367
44	**TREATMENT AND DISPOSAL PLANT**	419,388	419,388	419,388	419,388	419,388	419,388	419,388	419,388	419,388	419,388	419,388	419,388	419,388	0	419,388
45	**GENERAL PLANT**	97,903	101,628	101,916	102,684	102,837	102,990	103,824	103,977	104,130	104,898	105,640	106,448	107,216	9,314	103,548
46	**TOTAL PLANT IN SERVICE**	1,495,891	1,499,617	1,499,905	1,500,673	1,500,826	1,500,979	1,501,813	1,501,966	1,502,119	1,502,887	1,468,629	1,469,437	1,470,205	(25,686)	1,493,457
47	**LAND & LAND RIGHTS**	28,305	28,305	28,305	28,305	28,305	28,305	28,305	28,305	28,305	28,305	28,305	28,305	28,305	0	28,305
48	**TOTAL PIS LESS LAND**	1,467,587	1,471,313	1,471,600	1,472,368	1,472,521	1,472,674	1,473,508	1,473,661	1,473,814	1,474,582	1,440,324	1,441,132	1,441,900	(25,686)	1,465,153

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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-6 (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	(35,000)	0	0	(35,000)	(8,077)
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	60	5	12	2	2	(64)	2	2	12	12	13	12	73	49
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	2,219	171	458	91	91	543	91	91	458	442	481	458	5,564	3,388
33	391.5 Transportation Equipment	296	23	61	12	12	73	12	12	61	59	65	61	752	455
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	90	7	19	4	4	22	4	4	19	18	19	19	226	137
36	394.5 Laboratory Equipment	70	5	15	3	3	17	3	3	15	14	15	15	178	106
37	395.5 Power Operated Equipment	968	76	204	41	41	242	41	41	204	197	214	204	2,492	1,506
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	(35,000)	0	0	(35,000)	(8,077)
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	3,726	287	768	153	153	834	153	153	768	742	808	768	9,314	5,643
46	**TOTAL NET ADDITIONS**	3,726	287	768	153	153	834	153	153	768	(34,258)	808	768	(25,686)	(2,434)
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	3,726	287	768	153	153	834	153	153	768	(34,258)	808	768	(25,686)	(2,434)

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	60	5	12	2	2	15	2	2	12	12	13	12	151	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	2,219	171	458	91	91	543	91	91	458	442	481	458	5,594	3,386
33	391.5 Transportation Equipment	298	23	61	12	12	73	12	12	61	59	65	61	752	455
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	90	7	19	4	4	22	4	4	19	18	19	19	226	137
36	394.5 Laboratory Equipment	70	5	15	3	3	17	3	3	15	14	15	15	176	108
37	395.5 Power Operated Equipment	988	76	204	41	41	242	41	41	204	197	214	204	2,492	1,508
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**	3,726	287	768	153	153	912	153	153	768	742	808	768	9,392	5,685
46	**TOTAL GROSS ADDITIONS**	3,726	287	768	153	153	912	153	153	768	742	808	768	9,392	5,685
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	3,726	287	768	153	153	912	153	153	768	742	808	768	9,392	5,685

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	35,000	0	0	35,000	8,077
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	78	0	0	0	0	0	0	78	42
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	35,000	0	0	35,000	8,077
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	78	0	0	0	0	0	0	78	42
46	**TOTAL RETIREMENTS**	0	0	0	0	0	78	0	0	0	35,000	0	0	35,078	8,119
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	78	0	0	0	35,000	0	0	35,078	8,119

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	2,471	0.00%	0
4	389.1 Other Plant & Misc. Equipment	123	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	98	0.00%	0
7	354.2 Structures & Improvements	0	1.00%	0
8	360.2 Collection Sewers - Force	81,377	1.00%	817
9	361.2 Collection Sewers - Gravity	629,487	1.00%	6,322
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	84,945	0.00%	0
12	364.2 Flow Measuring Devices	4,550	0.00%	0
13	365.2 Flow Measuring Installation	7	0.00%	0
14	389.2 Other Plant & Misc. Equipment	99	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1,821	1.00%	18
18	370.3 Receiving Wells	10,876	1.00%	109
19	371.3 Pumping Equipment	154,468	1.00%	1,551
20	389.3 Other Plant & Misc. Equipment	202	1.00%	2
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	26,450	0.00%	0
23	354.4 Structures & Improvements	42,413	22.00%	9,331
24	380.4 Treatment & Disposal	348,469	22.00%	76,663
25	381.4 Plant Sewers	0	22.00%	0
26	382.4 Outfall Sewer Lines	1,894	22.00%	417
27	389.4 Other Plant & Misc. Equipment	162	22.00%	36
28	GENERAL PLANT			
29	353.5 Land & Land Rights	1,757	0.00%	0
30	354.5 Structures & Improvements	17,910	0.00%	0
31	390.5 Office Furniture & Equipment	11,068	0.00%	0
32	390.51 Computer Equipment	29,463	0.00%	0
33	391.5 Transportation Equipment	16,998	0.00%	0
34	392.5 Stores Equipment	159	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	6,169	0.00%	0
36	394.5 Laboratory Equipment	5,594	0.00%	0
37	395.5 Power Operated Equipment	7,066	0.00%	0
38	396.5 Communication Equipment	3,206	0.00%	0
39	397.5 Miscellaneous Equipment	1,441	0.00%	0
40	398.5 Other Tangible Plant	2,713	0.00%	0
41	INTANGIBLE PLANT	2,594	0.00%	0
42	COLLECTION PLANT	800,563	0.89%	7,139
43	SYSTEM PUMPING PLANT	167,367	1.00%	1,680
44	TREATMENT AND DISPOSAL PLANT	419,388	20.61%	86,447
45	GENERAL PLANT	103,546	0.00%	0
46	TOTAL PLANT IN SERVICE	1,493,457	6.38%	95,266
47	LAND & LAND RIGHTS	28,305	0.00%	0
48	TOTAL PIS LESS LAND	1,465,153	6.50%	95,266

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	95,266	0	95,266	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(11,172)	0	(11,172)	A-10 (S)
4	CIAC	(8,558)	0	(8,558)	A-12 (S)
5	Accumulated Amort. of CIAC	3,179	0	3,179	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**	78,715	0	78,715	

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**		329,803
10	Utility Adjustment to ordered balance (1)		(24,063)
11	1992 Additions		35,023
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		35,023
15	**12/31/92 Balance**		340,763
16			
17			
18	1993 Additions		41,321
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	3,139
21	1993 Net Additions		44,460
22	**12/31/93 Balance**		385,223
23			
24			
25	1994 Additions		57,054
26	1994 Retirements		2,747
27	1994 Adjustments		0
28	1994 Net Additions		54,307
29	**12/31/94 Balance**		439,530
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(330)
32	1995 Additions		59,943
33	1995 Retirements		11,321
34	1995 Adjustments		0
35	1995 Net Additions		48,622
36	**12/31/95 Balance**		487,822
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,985)
39	1996 Additions		60,674
40	1996 Retirements		35,078
41	1996 Adjustments		(104,247)
42	1996 Net Additions		(78,651)
43	**12/31/96 Balance**		407,186

(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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	364	62	426	0	426	395	0	395
4	389.1 Other Plant & Misc. Equipment	32	7	39	0	39	35	0	35
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(41)	0	(41)	0	(41)	(41)	0	(41)
8	360.2 Collection Sewers - Force	26,160	2,710	28,870	0	28,870	27,515	0	27,515
9	361.2 Collection Sewers - Gravity	198,251	13,975	212,226	0	212,226	205,238	0	205,238
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	27,968	2,234	30,202	0	30,202	29,085	0	29,085
12	364.2 Flow Measuring Devices	1,375	910	2,285	0	2,285	1,830	0	1,830
13	365.2 Flow Measuring Installation	1	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	22	6	28	0	28	25	0	25
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	238	57	295	0	295	266	0	266
18	370.3 Receiving Wells	1,998	362	2,360	0	2,360	2,179	0	2,179
19	371.3 Pumping Equipment	51,039	(26,412)	24,627	0	24,627	47,256	0	47,256
20	389.3 Other Plant & Misc. Equipment	52	11	63	0	63	57	0	57
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	13,908	1,328	15,236	-31721	(16,485)	14,572	(31,721)	(17,149)
24	380.4 Treatment & Disposal	117,401	19,375	136,776	-72526	64,250	127,088	(72,526)	54,562
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	391	63	454	0	454	423	0	423
27	389.4 Other Plant & Misc. Equipment	42	9	51	0	51	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	4,037	370	4,407	0	4,407	4,219	0	4,219
31	390.5 Office Furniture & Equipment	5,101	738	5,839	0	5,839	5,470	0	5,470
32	390.51 Computer Equipment	11,976	4,912	16,888	0	16,888	14,432	0	14,432
33	391.5 Transportation Equipment	12,226	2,834	15,054	0	15,054	13,637	0	13,637
34	392.5 Stores Equipment	54	9	63	0	63	58	0	58
35	393.5 Tools, Shop & Garage Equipment	3,121	386	3,507	0	3,507	3,315	0	3,315
36	394.5 Laboratory Equipment	812	373	1,185	0	1,185	998	0	998
37	395.5 Power Operated Equipment	5,671	589	6,260	0	6,260	5,965	0	5,965
38	396.5 Communication Equipment	1,499	321	1,820	0	1,820	1,659	0	1,659
39	397.5 Miscellaneous Equipment	362	96	458	0	458	410	0	410
40	398.5 Other Tangible Plant	1,783	271	2,054	0	2,054	1,918	0	1,918
41	**INTANGIBLE PLANT**	396	69	465	0	465	430	0	430
42	**COLLECTION PLANT**	253,736	19,835	273,571	0	273,571	263,653	0	263,653
43	**SYSTEM PUMPING PLANT**	53,327	(25,982)	27,345	0	27,345	49,758	0	49,758
44	**TREATMENT AND DISPOSAL PLANT**	131,742	20,775	152,517	(104,247)	48,270	142,129	(104,247)	37,882
45	**GENERAL PLANT**	46,636	10,899	57,535	0	57,535	52,081	0	52,081
46	**TOTAL SEWER ACCUM. DEPR.**	485,837	25,596	511,433	(104,247)	407,186	508,051	(104,247)	403,804

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	364	369	374	379	384	389	396	401	406	411	416	421	426	62	395
4	389.1 Other Plant & Misc. Equipment	32	33	34	35	36	37	33	34	35	36	37	38	39	7	35
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	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	0	(41)
8	360.2 Collection Sewers - Force	26,160	26,386	26,612	26,838	27,064	27,290	27,514	27,740	27,966	28,192	28,418	28,644	28,870	2,710	27,515
9	361.2 Collection Sewers - Gravity	198,251	199,416	200,581	201,746	202,911	204,076	205,236	206,401	207,566	208,731	209,896	211,061	212,226	13,975	205,238
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	27,968	28,154	28,340	28,526	28,712	28,898	29,086	29,272	29,458	29,644	29,830	30,016	30,202	2,234	29,085
12	364.2 Flow Measuring Devices	1,375	1,451	1,527	1,603	1,679	1,755	1,829	1,905	1,981	2,057	2,133	2,209	2,285	910	1,830
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	22	23	24	25	26	27	22	23	24	25	26	27	28	6	25
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	238	243	248	253	258	263	265	270	275	280	285	290	295	57	266
18	370.3 Receiving Wells	1,998	2,028	2,058	2,088	2,118	2,148	2,180	2,210	2,240	2,270	2,300	2,330	2,360	362	2,179
19	371.3 Pumping Equipment	51,039	51,755	52,471	53,187	53,903	54,619	55,331	56,047	56,763	57,479	23,195	23,911	24,627	(26,412)	47,256
20	389.3 Other Plant & Misc. Equipment	52	53	54	55	56	57	57	58	59	60	61	62	63	11	57
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	13,908	14,019	14,130	14,241	14,352	14,463	14,570	14,681	14,792	14,903	15,014	15,125	15,236	1,328	14,572
24	380.4 Treatment & Disposal	117,401	119,016	120,631	122,246	123,861	125,476	127,086	128,701	130,316	131,931	133,546	135,161	136,776	19,375	127,088
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	391	396	401	406	411	416	424	429	434	439	444	449	454	63	423
27	389.4 Other Plant & Misc. Equipment	42	43	44	45	46	47	45	46	47	48	49	50	51	9	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	4,037	4,074	4,111	4,148	4,185	4,222	4,185	4,222	4,259	4,296	4,333	4,370	4,407	370	4,219
31	390.5 Office Furniture & Equipment	5,101	5,163	5,225	5,287	5,349	5,411	5,467	5,529	5,591	5,653	5,715	5,777	5,839	738	5,470
32	390.51 Computer Equipment	11,976	12,385	12,794	13,203	13,612	14,021	14,434	14,843	15,252	15,661	16,070	16,479	16,888	4,912	14,432
33	391.5 Transportation Equipment	12,220	12,456	12,692	12,928	13,164	13,400	13,638	13,874	14,110	14,346	14,582	14,818	15,054	2,834	13,637
34	392.5 Stores Equipment	54	55	56	57	58	59	57	58	59	60	61	62	63	9	58
35	393.5 Tools, Shop & Garage Equipment	3,121	3,153	3,185	3,217	3,249	3,281	3,315	3,347	3,379	3,411	3,443	3,475	3,507	386	3,315
36	394.5 Laboratory Equipment	812	843	874	905	936	967	999	1,030	1,061	1,092	1,123	1,154	1,185	373	998
37	395.5 Power Operated Equipment	5,671	5,720	5,769	5,818	5,867	5,916	5,966	6,015	6,064	6,113	6,162	6,211	6,260	589	5,965
38	396.5 Communication Equipment	1,499	1,526	1,553	1,580	1,607	1,634	1,658	1,685	1,712	1,739	1,766	1,793	1,820	321	1,659
39	397.5 Miscellaneous Equipment	362	370	378	386	394	402	410	418	426	434	442	450	458	96	410
40	398.5 Other Tangible Plant	1,783	1,806	1,829	1,852	1,875	1,898	1,916	1,939	1,962	1,985	2,008	2,031	2,054	271	1,918
41	INTANGIBLE PLANT	396	402	408	414	420	426	429	435	441	447	453	459	465	69	430
42	COLLECTION PLANT	253,736	255,390	257,044	258,698	260,352	262,006	263,647	265,301	266,955	268,609	270,263	271,917	273,571	19,835	263,653
43	SYSTEM PUMPING PLANT	53,327	54,079	54,831	55,583	56,335	57,087	57,833	58,585	59,337	60,089	25,841	26,593	27,345	(25,982)	49,758
44	TREATMENT AND DISPOSAL PLANT	131,742	133,474	135,206	136,938	138,670	140,402	142,125	143,857	145,589	147,321	149,053	150,785	152,517	20,775	142,129
45	GENERAL PLANT	46,636	47,551	48,466	49,381	50,296	51,211	52,045	52,960	53,875	54,790	55,705	56,620	57,535	10,899	52,081
46	TOTAL SEWER ACCUM. DEPR.	485,837	490,896	495,955	501,014	506,073	511,132	516,079	521,138	526,197	531,256	501,315	506,374	511,433	25,596	508,051

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	5	5	5	5	5	7	5	5	5	5	5	5	62	31
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
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	226	226	226	226	226	224	226	226	226	226	226	226	2,710	1,355
9	361.2 Collection Sewers - Gravity	1,165	1,165	1,165	1,165	1,165	1,160	1,165	1,165	1,165	1,165	1,165	1,165	13,975	6,987
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	186	186	186	186	186	188	186	186	186	186	186	186	2,234	1,117
12	364.2 Flow Measuring Devices	76	76	76	76	76	74	76	76	76	76	76	76	910	455
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	(5)	1	1	1	1	1	1	6	3
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	2	5	5	5	5	5	5	57	28
18	370.3 Receiving Wells	30	30	30	30	30	32	30	30	30	30	30	30	362	181
19	371.3 Pumping Equipment	716	716	716	716	716	712	716	716	716	(34,284)	716	716	(26,412)	(3,783)
20	389.3 Other Plant & Misc. Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
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	111	111	111	111	111	107	111	111	111	111	111	111	1,328	664
24	380.4 Treatment & Disposal	1,615	1,615	1,615	1,615	1,615	1,610	1,615	1,615	1,615	1,615	1,615	1,615	19,375	9,687
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	5	5	5	5	5	8	5	5	5	5	5	5	63	32
27	389.4 Other Plant & Misc. Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
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	37	37	37	37	37	(37)	37	37	37	37	37	37	370	182
31	390.5 Office Furniture & Equipment	62	62	62	62	62	56	62	62	62	62	62	62	738	369
32	390.51 Computer Equipment	409	409	409	409	409	413	409	409	409	409	409	409	4,912	2,456
33	391.5 Transportation Equipment	236	236	236	236	236	238	236	236	236	236	236	236	2,834	1,417
34	392.5 Stores Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
35	393.5 Tools, Shop & Garage Equipment	32	32	32	32	32	34	32	32	32	32	32	32	386	193
36	394.5 Laboratory Equipment	31	31	31	31	31	32	31	31	31	31	31	31	373	187
37	395.5 Power Operated Equipment	49	49	49	49	49	50	49	49	49	49	49	49	589	295
38	396.5 Communication Equipment	27	27	27	27	27	24	27	27	27	27	27	27	321	160
39	397.5 Miscellaneous Equipment	8	8	8	8	8	8	8	8	8	8	8	8	96	48
40	398.5 Other Tangible Plant	23	23	23	23	23	18	23	23	23	23	23	23	271	135
41	**INTANGIBLE PLANT**	6	6	6	6	6	3	6	6	6	6	6	6	69	34
42	**COLLECTION PLANT**	1,654	1,654	1,654	1,654	1,654	1,641	1,654	1,654	1,654	1,654	1,654	1,654	19,835	9,917
43	**SYSTEM PUMPING PLANT**	752	752	752	752	752	746	752	752	752	(34,248)	752	752	(25,982)	(3,569)
44	**TREATMENT AND DISPOSAL PLANT**	1,732	1,732	1,732	1,732	1,732	1,723	1,732	1,732	1,732	1,732	1,732	1,732	20,775	10,387
45	**GENERAL PLANT**	915	915	915	915	915	834	915	915	915	915	915	915	10,899	5,446
46	**TOTAL NET ADDITIONS**	5,059	5,059	5,059	5,059	5,059	4,947	5,059	5,059	5,059	(29,941)	5,059	5,059	25,596	22,215

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	5	5	5	5	5	7	5	5	5	5	5	5	62	31
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
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	226	226	226	226	226	224	226	226	226	226	226	226	2,710	1,355
9	361.2 Collection Sewers - Gravity	1,165	1,165	1,165	1,165	1,165	1,160	1,165	1,165	1,165	1,165	1,165	1,165	13,975	6,987
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	186	186	186	186	186	188	186	186	186	186	186	186	2,234	1,117
12	364.2 Flow Measuring Devices	76	76	76	76	76	74	76	76	76	76	76	76	910	455
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	(5)	1	1	1	1	1	1	8	3
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	2	5	5	5	5	5	5	57	28
18	370.3 Receiving Wells	30	30	30	30	30	32	30	30	30	30	30	30	362	181
19	371.3 Pumping Equipment	716	716	716	716	716	712	716	716	716	716	716	716	8,588	4,294
20	389.3 Other Plant & Misc. Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
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	111	111	111	111	111	107	111	111	111	111	111	111	1,328	664
24	380.4 Treatment & Disposal	1,615	1,615	1,615	1,615	1,615	1,610	1,615	1,615	1,615	1,615	1,615	1,615	19,375	9,687
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	5	5	5	5	5	8	5	5	5	5	5	5	63	32
27	389.4 Other Plant & Misc. Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
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	37	37	37	37	37	41	37	37	37	37	37	37	448	224
31	390.5 Office Furniture & Equipment	62	62	62	62	62	56	62	62	62	62	62	62	738	369
32	390.51 Computer Equipment	409	409	409	409	409	413	409	409	409	409	409	409	4,912	2,456
33	391.5 Transportation Equipment	236	236	236	236	236	238	236	236	236	236	236	236	2,834	1,417
34	392.5 Stores Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
35	393.5 Tools, Shop & Garage Equipment	32	32	32	32	32	34	32	32	32	32	32	32	386	193
36	394.5 Laboratory Equipment	31	31	31	31	31	32	31	31	31	31	31	31	373	187
37	395.5 Power Operated Equipment	49	49	49	49	49	50	49	49	49	49	49	49	589	295
38	396.5 Communication Equipment	27	27	27	27	27	24	27	27	27	27	27	27	321	160
39	397.5 Miscellaneous Equipment	8	8	8	8	8	8	8	8	8	8	8	8	96	48
40	398.5 Other Tangible Plant	23	23	23	23	23	18	23	23	23	23	23	23	271	135
41	INTANGIBLE PLANT	6	6	6	6	6	3	6	6	6	6	6	6	69	34
42	COLLECTION PLANT	1,654	1,654	1,654	1,654	1,654	1,641	1,654	1,654	1,654	1,654	1,654	1,654	19,835	9,917
43	SYSTEM PUMPING PLANT	752	752	752	752	752	746	752	752	752	752	752	752	9,018	4,508
44	TREATMENT AND DISPOSAL PLANT	1,732	1,732	1,732	1,732	1,732	1,723	1,732	1,732	1,732	1,732	1,732	1,732	20,775	10,387
45	GENERAL PLANT	915	915	915	915	915	912	915	915	915	915	915	915	10,977	5,488
46	TOTAL GROSS ADDITIONS	5,059	5,059	5,059	5,059	5,059	5,025	5,059	5,059	5,059	5,059	5,059	5,059	60,674	30,334

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	35,000	0	0	35,000	8,077
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	78	0	0	0	0	0	0	78	42
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	35,000	0	0	35,000	8,077
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	78	0	0	0	0	0	0	78	42
46	TOTAL RETIREMENTS	0	0	0	0	0	78	0	0	0	35,000	0	0	35,078	8,119

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(31,721)	0	0	0	0	0	0	0	0	0	0	0	(31,721)	(31,721)
24	380.4 Treatment & Disposal	(72,526)	0	0	0	0	0	0	0	0	0	0	0	(72,526)	(72,526)
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**	(104,247)	0	0	0	0	0	0	0	0	0	0	0	(104,247)	(104,247)
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	(104,247)	0	0	0	0	0	0	0	0	0	0	0	(104,247)	(104,247)

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	395	0.00%	0
4	389.1 Other Plant & Misc. Equipment	35	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	(41)	1.00%	0
8	360.2 Collection Sewers - Force	27,515	1.00%	276
9	361.2 Collection Sewers - Gravity	205,238	1.00%	2,061
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	29,085	0.00%	0
12	364.2 Flow Measuring Devices	1,830	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	25	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	266	1.00%	3
18	370.3 Receiving Wells	2,179	1.00%	22
19	371.3 Pumping Equipment	47,256	1.00%	475
20	389.3 Other Plant & Misc. Equipment	57	1.00%	1
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	(17,149)	22.00%	(3,773)
24	380.4 Treatment & Disposal	54,562	22.00%	12,004
25	381.4 Plant Sewers	0	22.00%	0
26	382.4 Outfall Sewer Lines	423	22.00%	93
27	389.4 Other Plant & Misc. Equipment	46	22.00%	10
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	4,219	0.00%	0
31	390.5 Office Furniture & Equipment	5,470	0.00%	0
32	390.51 Computer Equipment	14,432	0.00%	0
33	391.5 Transportation Equipment	13,637	0.00%	0
34	392.5 Stores Equipment	58	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	3,315	0.00%	0
36	394.5 Laboratory Equipment	998	0.00%	0
37	395.5 Power Operated Equipment	5,965	0.00%	0
38	396.5 Communication Equipment	1,659	0.00%	0
39	397.5 Miscellaneous Equipment	410	0.00%	0
40	398.5 Other Tangible Plant	1,918	0.00%	0
41	**INTANGIBLE PLANT**	430	0.00%	0
42	**COLLECTION PLANT**	263,653	0.89%	2,337
43	**SYSTEM PUMPING PLANT**	49,758	1.01%	501
44	**TREATMENT AND DISPOSAL PLANT**	37,882	22.00%	8,334
45	**GENERAL PLANT**	52,081	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	403,804	2.77%	11,172

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	955,923
10	Utility Adjustment to ordered balance (1)	(12,931)
11	1992 Additions	1,083
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,083
15	**12/31/92 Balance**	944,075
16		
17		
18	1993 Additions	2,167
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,167
22	**12/31/93 Balance**	946,242
23		
24		
25	1994 Additions	(14,703)
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	(14,703)
29	**12/31/94 Balance**	931,539
30		
31		
32	1995 Additions	16,056
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	16,056
36	**12/31/95 Balance**	947,595
37		
38		
39	1996 Additions	11,596
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	250
42	1996 Net Additions	11,846
43	**12/31/96 Balance**	959,441

(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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	111,035	7,046	118,081	(60,714)	57,368	114,558	(60,714)	53,844	0.00%	0
2	Line/Main Extensions	9,676	0	9,676	0	9,676	9,676	0	9,676	0.00%	0
3	Contributed Lines	128,256	0	128,256	60,964	189,220	128,256	60,964	189,220	0.89%	1,684
4	Cont. Prpty Other than Lines	687,361	0	687,361	0	687,361	687,361	0	687,361	1.00%	6,874
5	Service Installation Fees	11,266	4,550	15,816	0	15,816	13,541	0	13,541	0.00%	0
6	**TOTAL SEWER CIAC**	947,595	11,596	959,191	250	959,441	953,392	250	953,642	0.90%	8,558
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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	111,035	111,622	112,210	112,797	113,384	113,971	114,558	115,145	115,733	116,320	116,907	117,494	118,081	7,046	114,558
2	Line/Main Extensions	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	0	9,676
3	Contributed Lines	128,256	128,256	128,256	128,256	128,256	128,256	128,256	128,256	128,256	128,256	128,256	128,256	128,256	0	128,256
4	Cont. Prpty Other than Lines	687,361	687,361	687,361	687,361	687,361	687,361	687,361	687,361	687,361	687,361	687,361	687,361	687,361	0	687,361
5	Service Installation Fees	11,268	11,645	12,024	12,404	12,783	13,162	13,541	13,920	14,299	14,679	15,058	15,437	15,816	4,550	13,541
6	TOTAL SEWER CIAC	947,595	948,561	949,527	950,494	951,460	952,426	953,393	954,359	955,325	956,292	957,258	958,224	959,191	11,596	953,392

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	587	587	587	587	587	587	587	587	587	587	587	587	7,046	3,523
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	379	379	379	379	379	379	379	379	379	379	379	379	4,550	2,275
6	TOTAL	966	966	966	966	966	966	966	966	966	966	966	966	11,596	5,798

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	587	587	587	587	587	587	587	587	587	587	587	587	7,046	3,523
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	379	379	379	379	379	379	379	379	379	379	379	379	4,550	2,275
6	TOTAL	966	966	966	966	966	966	966	966	966	966	966	966	11,596	5,798

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

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(60,714)	0	0	0	0	0	0	0	0	0	0	0	(60,714)	(60,714)
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	60,964	0	0	0	0	0	0	0	0	0	0	0	60,964	60,964
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**	250	0	0	0	0	0	0	0	0	0	0	0	250	250
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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	203,206
10	Utility Adjustment to ordered balance (1)	(970)
11	1992 Additions	23,588
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	23,588
15	**12/31/92 Balance**	225,824
16		
17		
18	1993 Additions	27,022
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	27,022
22	**12/31/93 Balance**	252,846
23		
24		
25	1994 Additions	34,277
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	34,277
29	**12/31/94 Balance**	287,123
30		
31		
32	1995 Additions	35,153
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	35,153
36	**12/31/95 Balance**	322,276
37		
38		
39	1996 Additions	34,213
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	34,213
43	**12/31/96 Balance**	356,489

(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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	18,436	2,940	21,376	0	21,376	19,906	0	19,906	0.00%	0
2	Line/Main Extensions	1,061	284	1,345	0	1,345	1,203	0	1,203	0.00%	0
3	Contributed Lines	19,937	5,544	25,481	0	25,481	22,709	0	22,709	0.89%	202
4	Cont. Prpty Other than Lines	282,182	25,089	307,271	0	307,271	294,726	0	294,726	1.01%	2,977
5	Service Installation Fees	660	356	1,016	0	1,016	838	0	838	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	322,276	34,213	356,489	0	356,489	339,382	0	339,382	0.94%	3,179

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	18,436	18,681	18,926	19,171	19,416	19,661	19,906	20,151	20,396	20,641	20,886	21,131	21,376	2,940	19,906
2	Line/Main Extensions	1,061	1,085	1,109	1,133	1,157	1,181	1,201	1,225	1,249	1,273	1,297	1,321	1,345	284	1,203
3	Contributed Lines	19,937	20,399	20,861	21,323	21,785	22,247	22,709	23,171	23,633	24,095	24,557	25,019	25,481	5,544	22,709
4	Cont. Prply Other than Lines	282,182	284,273	286,364	288,455	290,546	292,637	294,725	296,816	298,907	300,998	303,089	305,180	307,271	25,089	294,726
5	Service Installation Fees	660	690	720	750	780	810	836	866	896	926	956	986	1,016	356	838
6	TOTAL	322,276	325,128	327,980	330,832	333,684	336,536	339,377	342,229	345,081	347,933	350,785	353,637	356,489	34,213	339,382

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	245	245	245	245	245	245	245	245	245	245	245	245	2,940	1,470
2	Line/Main Extensions	24	24	24	24	24	20	24	24	24	24	24	24	284	142
3	Contributed Lines	462	462	462	462	462	462	462	462	462	462	462	462	5,544	2,772
4	Cont. Prpty Other than Lines	2,091	2,091	2,091	2,091	2,091	2,088	2,091	2,091	2,091	2,091	2,091	2,091	25,089	12,544
5	Service Installation Fees	30	30	30	30	30	26	30	30	30	30	30	30	356	178
6	TOTAL	2,852	2,852	2,852	2,852	2,852	2,841	2,852	2,852	2,852	2,852	2,852	2,852	34,213	17,106

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	245	245	245	245	245	245	245	245	245	245	245	245	2,940	1,470
2	Line/Main Extensions	24	24	24	24	24	20	24	24	24	24	24	24	284	142
3	Contributed Lines	462	462	462	462	462	462	462	462	462	462	462	462	5,544	2,772
4	Cont. Prpty Other than Lines	2,091	2,091	2,091	2,091	2,091	2,088	2,091	2,091	2,091	2,091	2,091	2,091	25,089	12,544
5	Service Installation Fees	30	30	30	30	30	26	30	30	30	30	30	30	356	178
6	TOTAL	2,852	2,852	2,852	2,852	2,852	2,841	2,852	2,852	2,852	2,852	2,852	2,852	34,213	17,106

Note: May not cross foot due to rounding

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

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

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

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

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

6/14/95 7:19 PM A15W2.XLS

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	20.61%
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	4,636,659	4,818,754	4,463,388
7	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	434,625	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	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other 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	16,303,260	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	936,873	762,268	644,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,897	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	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,369	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	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	362,882,290	363,312,830	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,889	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	1,128,747	1,774,662	9,027,835	10,233,318	11,858,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,886	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	276,046
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	4,169,882	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	2,770,908	8,617,512	7,341,833	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	11,902,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,866	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,328	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,837	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,256,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	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	30,784,808	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

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	9,969,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,428	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,008,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(804,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,980
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,867	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,886	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,236
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 - %	6.38%	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 - %	2.77%	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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	186,561	0	186,561	64,444	251,005	34.54%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	186,561	0	186,561	64,444	251,005		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	159,412	7,087	166,499	0	166,499		B-6(S)
7	Depreciation net of CIAC Amort	21,932	0	21,932	0	21,932		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	24,218	(230)	23,988	2,900 (A)	26,888		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(16,643)	(8,006)	(24,649)	23,741 (B)	(908)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	188,919	(1,149)	187,770	26,641	214,411		
12	**NET OPERATING INCOME**	(2,358)	1,149	(1,209)	37,803	36,594		
13	**RATE BASE**	329,921	103,997	433,918		433,918		A-2(S)
14	**RATE OF RETURN**	(0.71%)		(0.28%)		8.43%		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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	186,561	0	186,561	78,376	264,937	42.01%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	186,561	0	186,561	78,376	264,937		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	159,412	7,087	166,499	0	166,499		B-6(S)
7	Depreciation net of CIAC Amort	21,932	0	21,932	0	21,932		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	24,218	(230)	23,988	3,527 (A)	27,515		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(16,643)	(8,006)	(24,649)	28,873 (B)	4,224		B-17(S),B-2(S)3/3
11	Total Operating Expenses	188,919	(1,149)	187,770	32,400	220,170		
12	**NET OPERATING INCOME**	(2,358)	1,149	(1,209)	45,976	44,767		
13	**RATE BASE**	329,921	103,997	433,918		433,918		A-2(S)
14	**RATE OF RETURN**	(0.71%)		(0.28%)		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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%	7.55%	D-1(S)	
3	Rate of Return (%)	10.32%	8.43%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	433,918	433,918	A-2(S)	
6	Required Income (L3 x L5)	44,767	36,594		
7	Adjusted Income Under Present Rates	(1,209)	(1,209)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	45,976	37,803		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	74,849	61,544		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	78,376	64,444		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	74,849	61,544		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	28,873	23,741		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,527	2,900		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	45,976	37,803		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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,743	
9			
10	2. Conservation Program Expenses	1,217	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	263	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	3,864	
17			
18	6.	0	
19			
20	7.	0	
21			
22		7,087	
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.	377	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(607)	
43			
44		(230)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(8,006)	
47			
48	2.	0	
49			
50		(8,006)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(1,149)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	281	0	281
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	175,347	0	175,347
9	522.2 Measured - Commercial	10,933	0	10,933
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	186,561	0	186,561
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**	186,561	0	186,561
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**	186,561	0	186,561

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	81,091	4,713	85,804	58,130	2,770	60,900	6,334	655	6,990	16,627	1,288	17,915
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	20,265	212	20,477	14,527	0	14,527	1,583	88	1,671	4,155	124	4,279
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	4,037	0	4,037	4,037	0	4,037	0	0	0	0	0	0
6	715 Purchased Power	23,100	38	23,138	22,800	0	22,800	21	0	21	280	38	317
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	1,437	0	1,437	1,437	0	1,437	0	0	0	0	0	0
9	720 Materials & Supplies	6,063	199	6,261	4,964	0	4,964	337	35	372	762	164	925
10	731 Contractual Services - Eng.	2,867	0	2,867	2,739	0	2,739	0	0	0	128	0	128
11	732 Contractual Services - Acct.	677	0	677	0	0	0	0	0	0	677	0	677
12	733 Contractual Services - Legal	408	0	408	0	0	0	0	0	0	408	0	408
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	3,419	718	4,137	2,367	227	2,594	0	0	0	1,052	491	1,543
15	741 Rental of Real Building/Real Property	605	95	700	0	0	0	0	0	0	605	95	700
16	742 Rental of Equipment	28	16	44	0	0	0	0	0	0	28	16	44
17	750 Transportation Expense	574	44	619	40	0	40	238	30	268	296	15	311
18	756 Insurance - Vehicle	464	0	464	0	0	0	0	0	0	464	0	464
19	757 Insurance - General Liability	954	198	1,152	0	0	0	0	0	0	954	198	1,152
20	758 Insurance - Workman's Comp	1,387	10	1,396	994	0	994	108	6	114	284	4	288
21	759 Insurance - Other	95	0	95	0	0	0	0	0	0	95	0	95
22	760 Advertising Expense	103	93	197	0	0	0	0	0	0	103	93	197
23	766 Reg. Comm. Exp. - Rate Case Amort.	2,803	0	2,803	0	0	0	0	0	0	2,803	0	2,803
24	767 Reg. Comm. Exp. - Other	225	0	225	0	0	0	0	0	0	225	0	225
25	770 Bad Debt Expense	829	90	919	0	0	0	829	90	919	0	0	0
26	775 Miscellaneous Expenses	7,980	661	8,641	1,203	0	1,203	2,079	120	2,199	4,698	541	5,238
27	**TOTAL SEWER O & M EXPENSES**	159,412	7,067	166,499	113,239	2,997	116,236	11,530	1,024	12,554	34,643	3,066	37,709

Notes:
(1) Employee Pensions & Benefits 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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	6,731	6,061	7,029	6,746	6,868	6,690	6,923	6,858	6,699	6,906	6,699	6,879	81,001	4,713	85,804
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)	1,682	1,515	1,756	1,686	1,716	1,672	1,730	1,714	1,674	1,726	1,674	1,719	20,265	212	20,477
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	336	336	336	336	336	336	336	336	336	336	336	336	4,037	0	4,037
6	715.1-.8 Purchased Power	1,925	1,924	1,926	1,926	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	23,100	38	23,138
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	907	0	0	0	0	0	530	0	0	0	0	0	1,437	0	1,437
9	720.1-.8 Materials & Supplies	703	405	422	688	411	410	690	411	411	689	411	412	6,063	199	6,261
10	731.1-.8 Contractual Services - Eng.	249	237	238	238	238	238	238	238	238	238	238	238	2,867	0	2,867
11	732.1-.8 Contractual Services - Acct.	56	53	58	58	57	56	57	57	56	57	55	56	677	0	677
12	733.1-.8 Contractual Services - Legal	34	32	35	35	34	34	34	34	34	35	33	34	408	0	408
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	456	104	123	458	109	822	450	106	109	459	110	111	3,419	718	4,137
15	741.1-.8 Rental of Real Building/Real Property	50	48	52	52	51	50	51	51	50	51	49	50	605	95	700
16	742.1-.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	28	16	44
17	750.1-.8 Transportation Expense	49	44	50	48	48	47	49	48	47	49	47	48	574	44	619
18	756.1-.8 Insurance - Vehicle	38	37	40	40	39	39	39	39	39	39	38	39	464	0	464
19	757.1-.8 Insurance - General Liability	78	75	82	82	80	79	80	80	79	81	78	79	954	198	1,152
20	758.1-.8 Insurance - Workman's Comp (2)	115	104	120	115	117	114	118	117	115	118	115	118	1,387	10	1,396
21	759.1-.8 Insurance - Other	8	7	8	8	8	8	8	8	8	8	8	8	95	0	95
22	760.1-.8 Advertising Expense	8	8	9	9	9	9	9	9	9	9	8	9	103	93	197
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	230	221	240	240	236	233	235	236	233	238	229	233	2,803	0	2,803
24	767.1-.8 Reg. Comm. Exp. - Other	18	18	19	19	19	19	19	19	19	19	18	19	225	0	225
25	770.1-.8 Bad Debt Expense	69	63	70	70	70	69	71	70	68	71	68	70	829	90	919
26	775.1-.8 Miscellaneous Expenses	697	619	712	667	658	650	678	655	654	671	655	663	7,980	661	8,641
27	TOTAL SEWER O & M EXPENSES	14,442	11,914	13,327	13,522	13,035	13,503	14,272	13,016	12,604	13,731	12,796	13,048	159,412	7,087	166,499

Notes:
(1) Employee Pensions & Benefits 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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	4,835	4,266	5,068	4,793	4,935	4,781	4,987	4,926	4,799	4,957	4,818	4,965	58,130	2,770	60,900
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)	1,208	1,066	1,267	1,198	1,233	1,195	1,246	1,231	1,199	1,239	1,204	1,241	14,527	0	14,527
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	336	336	336	336	336	336	336	336	336	336	336	336	4,037	0	4,037
6	715.1-.6 Purchased Power	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800	0	22,800
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	907	0	0	0	0	0	530	0	0	0	0	0	1,437	0	1,437
9	720.1-.6 Materials & Supplies	612	319	328	595	319	319	598	318	320	596	321	321	4,964	0	4,964
10	731.1-.6 Contractual Services - Eng.	239	227	227	227	227	227	227	227	227	227	227	227	2,739	0	2,739
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	370	21	32	368	21	734	362	20	22	369	24	23	2,367	227	2,594
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	5	3	5	3	3	3	4	3	3	3	3	3	40	0	40
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)	83	73	87	82	84	82	85	84	82	85	82	85	994	0	994
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	136	90	134	91	88	87	106	85	93	95	99	98	1,203	0	1,203
27	TOTAL SEWER DIRECT O & M EXPENSES	10,632	8,302	9,384	9,593	9,147	9,664	10,381	9,131	8,982	9,807	9,015	9,199	113,239	2,997	116,236

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 No. and Name	(2) Jan	(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	529	483	536	532	533	526	541	535	521	542	522	534	6,334	655	6,990
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)	132	121	134	133	133	131	135	134	130	135	131	133	1,583	88	1,671
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	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
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	28	26	28	28	28	26	29	28	28	29	28	28	337	35	372
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	20	18	20	20	20	20	20	20	20	20	20	20	238	30	268
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)	9	8	9	9	9	9	9	9	9	9	9	9	108	6	114
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	69	63	70	70	70	69	71	70	68	71	68	70	829	90	919
26	775.7	Miscellaneous Expenses	174	159	176	175	175	173	178	176	171	178	172	175	2,079	120	2,199
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	963	879	975	968	971	958	984	974	949	986	951	972	11,530	1,024	12,554

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,366	1,311	1,424	1,421	1,400	1,383	1,395	1,397	1,379	1,410	1,359	1,380	16,627	1,288	17,915
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)	341	326	356	355	350	346	349	349	345	352	340	345	4,155	124	4,279
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	23	22	24	24	24	23	23	23	23	24	23	23	280	38	317
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	63	60	65	65	64	63	64	64	63	65	62	63	762	164	925
10	731.8	Contractual Services - Eng.	10	10	11	11	11	11	11	11	11	11	10	11	128	0	128
11	732.8	Contractual Services - Acct.	56	53	58	58	57	56	57	57	56	57	55	56	677	0	677
12	733.8	Contractual Services - Legal	34	32	35	35	34	34	34	34	34	35	33	34	408	0	408
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	86	83	90	90	89	88	88	88	87	89	86	87	1,052	491	1,543
15	741.8	Rental of Real Building/Real Property	50	48	52	52	51	50	51	51	50	51	49	50	605	95	700
16	742.8	Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	26	16	44
17	750.8	Transportation Expense	24	23	25	25	25	25	25	25	25	25	24	25	296	15	311
18	756.8	Insurance - Vehicle	38	37	40	40	39	39	39	39	39	39	38	39	464	0	464
19	757.8	Insurance - General Liability	78	75	82	82	80	79	80	80	79	81	78	79	954	198	1,152
20	758.8	Insurance - Workman's Comp (2)	23	22	24	24	24	24	24	24	24	24	23	24	284	4	288
21	759.8	Insurance - Other	8	7	8	8	8	8	8	8	8	8	8	8	95	0	95
22	760.8	Advertising Expense	8	8	9	9	9	9	9	9	9	9	8	9	103	93	197
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	230	221	240	240	236	233	235	236	233	238	229	233	2,803	0	2,803
24	767.8	Reg. Comm. Exp. - Other	18	18	19	19	19	19	19	19	19	19	18	19	225	0	225
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	386	371	402	401	396	391	394	395	390	398	384	390	4,696	541	5,236
27		TOTAL SEWER ALLOCATED A & G EXPENSES	2,847	2,732	2,968	2,961	2,917	2,881	2,907	2,911	2,874	2,936	2,832	2,876	34,643	3,066	37,709

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	78,844	4,628	(2,382)	81,091	0	560	290	0	0	3,864	4,713	85,804
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)	19,580	685	0	20,265	0	140	72	0	0	0	212	20,477
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	3,960	77	0	4,037	0	0	0	0	0	0	0	4,037
6	715.1-.8	Purchased Power	23,132	0	(31)	23,100	0	38	0	0	0	0	38	23,138
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	1,410	27	0	1,437	0	0	0	0	0	0	0	1,437
9	720.1-.8	Materials & Supplies	6,059	118	(114)	6,063	0	68	94	36	0	0	199	6,261
10	731.1-.8	Contractual Services - Eng.	2,825	55	(13)	2,867	0	0	0	0	0	0	0	2,867
11	732.1-.8	Contractual Services - Acct.	733	14	(70)	677	0	0	0	0	0	0	0	677
12	733.1-.8	Contractual Services - Legal	442	9	(42)	408	0	0	0	0	0	0	0	408
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	3,461	67	(109)	3,419	0	174	316	227	0	0	718	4,137
15	741.1-.8	Rental of Real Building/Real Property	655	13	(63)	605	0	95	0	0	0	0	95	700
16	742.1-.8	Rental of Equipment	30	1	(3)	28	0	14	2	0	0	0	16	44
17	750.1-.8	Transportation Expense	618	12	(55)	574	0	44	0	0	0	0	44	619
18	756.1-.8	Insurance - Vehicle	503	10	(48)	464	0	0	0	0	0	0	0	464
19	757.1-.8	Insurance - General Liability	1,033	20	(99)	954	0	198	0	0	0	0	198	1,152
20	758.1-.8	Insurance - Workman's Comp (2)	1,411	(24)	0	1,387	0	10	0	0	0	0	10	1,396
21	759.1-.8	Insurance - Other	103	2	(10)	95	0	0	0	0	0	0	0	95
22	760.1-.8	Advertising Expense	112	2	(11)	103	0	0	93	0	0	0	93	197
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,855	0	948	2,803	0	0	0	0	0	0	0	2,803
24	767.1-.8	Reg. Comm. Exp. - Other	251	0	(26)	225	0	0	0	0	0	0	0	225
25	770.1-.8	Bad Debt Expense	897	18	(86)	829	0	90	0	0	0	0	90	919
26	775.1-.8	Miscellaneous Expenses	8,517	166	(703)	7,980	0	312	349	0	0	0	661	8,641
27		**TOTAL SEWER O & M EXPENSES**	156,428	5,901	(2,917)	159,412	0	1,743	1,217	263	0	3,864	7,087	166,499

Notes:
(1) Employee Pensions & Benefits 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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	54,907	3,223	(0)	58,130	0	0	0	0	0	2,770	2,770	60,900
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)	13,635	891	0	14,527	0	0	0	0	0	0	0	14,527
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	3,960	77	0	4,037	0	0	0	0	0	0	0	4,037
6	715.1-.6	Purchased Power	22,800	0	0	22,800	0	0	0	0	0	0	0	22,800
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	1,410	27	0	1,437	0	0	0	0	0	0	0	1,437
9	720.1-.6	Materials & Supplies	4,869	95	(0)	4,964	0	0	0	0	0	0	0	4,964
10	731.1-.6	Contractual Services - Eng.	2,687	52	0	2,739	0	0	0	0	0	0	0	2,739
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	2,321	45	(0)	2,367	0	0	0	227	0	0	227	2,594
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	39	1	(0)	40	0	0	0	0	0	0	0	40
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)	982	12	0	994	0	0	0	0	0	0	0	994
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	1,180	23	0	1,203	0	0	0	0	0	0	0	1,203
27	TOTAL SEWER DIRECT O & M EXPENSES		108,792	4,447	(0)	113,239	0	0	0	227	0	2,770	2,997	116,236

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 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	6,604	388	(657)	6,334	0	354	0	0	0	302	655	6,990
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)	1,640	(57)	0	1,583	0	88	0	0	0	0	88	1,671
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	23	0	(2)	21	0	0	0	0	0	0	0	21
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	365	7	(35)	337	0	35	0	0	0	0	35	372
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	258	5	(25)	238	0	30	0	0	0	0	30	268
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)	118	(10)	0	108	0	6	0	0	0	0	6	114
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	897	18	(86)	829	0	90	0	0	0	0	90	919
26	775.7	Miscellaneous Expenses	2,251	44	(216)	2,079	0	120	0	0	0	0	120	2,199
27		**TOTAL SEWER O & M EXPENSES**	12,156	394	(1,021)	11,530	0	723	0	0	0	302	1,024	12,554

Notes:
(1) Employee Pensions & Benefits 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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	17,334	1,017	(1,725)	16,627	0	206	290	0	0	792	1,288	17,915
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)	4,305	(150)	0	4,155	0	52	72	0	0	0	124	4,279
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	309	0	(29)	280	0	38	0	0	0	0	38	317
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	825	16	(79)	762	0	33	94	36	0	0	164	925
10	731.8	Contractual Services - Eng.	138	3	(13)	128	0	0	0	0	0	0	0	128
11	732.8	Contractual Services - Acct.	733	14	(70)	677	0	0	0	0	0	0	0	677
12	733.8	Contractual Services - Legal	442	9	(42)	408	0	0	0	0	0	0	0	408
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	1,139	22	(109)	1,052	0	174	316	0	0	0	491	1,543
15	741.8	Rental of Real Building/Real Property	655	13	(63)	605	0	95	0	0	0	0	95	700
16	742.8	Rental of Equipment	30	1	(3)	28	0	14	2	0	0	0	16	44
17	750.8	Transportation Expense	321	6	(31)	296	0	15	0	0	0	0	15	311
18	756.8	Insurance - Vehicle	503	10	(48)	464	0	0	0	0	0	0	0	464
19	757.8	Insurance - General Liability	1,033	20	(99)	954	0	198	0	0	0	0	198	1,152
20	758.8	Insurance - Workman's Comp (2)	310	(26)	0	284	0	4	0	0	0	0	4	288
21	759.8	Insurance - Other	103	2	(10)	95	0	0	0	0	0	0	0	95
22	760.8	Advertising Expense	112	2	(11)	103	0	0	93	0	0	0	93	197
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	1,855	0	948	2,803	0	0	0	0	0	0	0	2,803
24	767.8	Reg. Comm. Exp. - Other	251	0	(26)	225	0	0	0	0	0	0	0	225
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	5,086	99	(487)	4,698	0	192	349	0	0	0	541	5,238
27		TOTAL SEWER O & M EXPENSES	35,481	1,059	(1,897)	34,643	0	1,020	1,217	36	0	792	3,066	37,709

Notes:
(1) Employee Pensions & Benefits 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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (4) (3 - 2) Difference Amount	(4) (5) (4 / 2) Difference %
1	701.1-.8	Salaries & Wages - Employees	78,844	85,804	6,960	8.83%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	19,579	20,477	898	4.58%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	3,960	4,037	77	1.95%
6	715.1-.8	Purchased Power	23,132	23,138	7	0.03%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	1,410	1,437	27	1.95%
9	720.1-.8	Materials & Supplies	6,058	6,261	203	3.35%
10	731.1-.8	Contractual Services - Eng.	2,825	2,867	42	1.48%
11	732.1-.8	Contractual Services - Acct.	733	677	(56)	(7.63%)
12	733.1-.8	Contractual Services - Legal	442	408	(34)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	3,460	4,137	677	19.55%
15	741.1-.8	Rental of Real Building/Real Property	655	700	45	6.84%
16	742.1-.8	Rental of Equipment	30	44	14	47.33%
17	750.1-.8	Transportation Expense	618	619	1	0.20%
18	756.1-.8	Insurance - Vehicle	503	464	(38)	(7.63%)
19	757.1-.8	Insurance - General Liability	1,033	1,152	119	11.54%
20	758.1-.8	Insurance - Workman's Comp	1,410	1,396	(14)	(0.99%)
21	759.1-.8	Insurance - Other	103	95	(8)	(7.63%)
22	760.1-.8	Advertising Expense	112	197	85	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,855	2,803	948	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	249	225	(24)	(9.54%)
25	770.1-.8	Bad Debt Expense	897	919	21	2.35%
26	775.1-.8	Miscellaneous Expenses	8,517	8,641	124	1.46%
27		TOTAL SEWER O & M EXPENSES	156,425	166,499	10,074	6.44%
28		TOTAL (LESS ACCTS 766 & 767)	154,321	163,471	9,149	5.93%

NOTE: See Volume II for variance explanations.

6/16/95 8:41 AM B08S1.XLS

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	54,907	60,900	5,993	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	13,635	14,527	892	6.54%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	3,960	4,037	77	1.95%
6	715.1-.6	Purchased Power	22,800	22,800	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	1,410	1,437	27	1.95%
9	720.1-.6	Materials & Supplies	4,869	4,964	95	1.95%
10	731.1-.6	Contractual Services - Eng.	2,687	2,739	52	1.95%
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*	2,321	2,594	273	11.75%
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	39	40	1	2.49%
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	982	994	12	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	1,180	1,203	23	1.96%
27		**TOTAL SEWER O & M EXPENSES**	108,790	116,236	7,446	6.84%
28		**TOTAL (LESS ACCTS 766 & 767)**	*108,790*	*116,236*	*7,446*	*6.84%*

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	%
1	701.1-.7	Salaries & Wages - Employees	6,604	6,990	386	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	1,640	1,671	31	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	23	21	(2)	(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	365	372	7	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	258	268	10	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	118	114	(4)	(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	897	919	21	2.35%
26	775.1-.7	Miscellaneous Expenses	2,251	2,199	(52)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		12,156	12,554	398	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		12,156	12,554	398	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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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	17,334	17,915	581	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	4,305	4,279	(26)	(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	309	317	9	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	825	925	101	12.19%
10	731.1-.8	Contractual Services - Eng.	138	128	(11)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	733	677	(56)	(7.63%)
12	733.1-.8	Contractual Services - Legal	442	408	(34)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	1,139	1,543	404	35.44%
15	741.1-.8	Rental of Real Building/Real Property	655	700	45	6.84%
16	742.1-.8	Rental of Equipment	30	44	14	47.33%
17	750.1-.8	Transportation Expense	321	311	(10)	(3.08%)
18	756.1-.8	Insurance - Vehicle	503	464	(38)	(7.63%)
19	757.1-.8	Insurance - General Liability	1,033	1,152	119	11.54%
20	758.1-.8	Insurance - Workman's Comp	310	288	(22)	(7.18%)
21	759.1-.8	Insurance - Other	103	95	(8)	(7.63%)
22	760.1-.8	Advertising Expense	112	197	85	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,855	2,803	948	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	249	225	(24)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	5,086	5,238	153	3.00%
27		TOTAL SEWER O & M EXPENSES	35,479	37,709	2,230	6.29%
28		TOTAL (LESS ACCTS 766 & 767)	33,376	34,681	1,306	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.**			

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Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 Crosse	$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			171,600	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	Miscelleneous
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	$2,653	$13
51	Marco Island	Docket No. 920655-WS	106,820	525
52	GIGA	Docket No. 920199-WS	677,601	3,330
53	Lehigh	Docket No. 911188-WS	67,100	330
54			854,174	4,197
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	4,890
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	2,123
58			1,427,241	7,013
59	Total Projected Rate Case Expense		2,281,415	11,211
60	Annual Amortization		$570,354	$2,803
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	615
64	% of Total		100.000000%	0.491402%

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

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Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

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

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

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

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		

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)

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	2,471	40	2.50%	62	0	62	0.00%	0	62
4	389.1 Other Plant & Misc. Equipment	123	18	5.56%	7	0	7	0.00%	0	7
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	98	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	1.00%	0	0
8	360.2 Collection Sewers - Force	81,377	30	3.33%	2,710	0	2,710	1.00%	27	2,683
9	361.2 Collection Sewers - Gravity	629,487	45	2.22%	13,975	0	13,975	1.00%	140	13,835
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	84,945	38	2.63%	2,234	0	2,234	0.00%	0	2,234
12	364.2 Flow Measuring Devices	4,550	5	20.00%	910	0	910	0.00%	0	910
13	365.2 Flow Measuring Installation	7	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	99	18	5.56%	6	0	6	0.00%	0	6
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	1,821	32	3.13%	57	0	57	1.00%	1	56
18	370.3 Receiving Wells	10,876	30	3.33%	362	0	362	1.00%	4	358
19	371.3 Pumping Equipment	154,468	18	5.56%	8,588	0	8,588	1.00%	86	8,502
20	389.3 Other Plant & Misc. Equipment	202	18	5.56%	11	0	11	1.00%	0	11
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	26,450	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	42,413	32	3.13%	1,328	0	1,328	22.00%	292	1,036
24	380.4 Treatment & Disposal	348,469	18	5.56%	19,375	0	19,375	22.00%	4,263	15,112
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	22.00%	0	0
26	382.4 Outfall Sewer Lines	1,894	30	3.33%	63	0	63	22.00%	14	49
27	389.4 Other Plant & Misc. Equipment	162	18	5.56%	9	0	9	22.00%	2	7
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	1,757	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	17,910	40	2.50%	448	0	448	0.00%	0	448
31	390.5 Office Furniture & Equipment	11,068	15	6.67%	738	0	738	0.00%	0	738
32	390.51 Computer Equipment	29,463	6	16.67%	4,912	0	4,912	0.00%	0	4,912
33	391.5 Transportation Equipment	16,998	6	16.67%	2,834	0	2,834	0.00%	0	2,834
34	392.5 Stores Equipment	159	18	5.56%	9	0	9	0.00%	0	9
35	393.5 Tools, Shop & Garage Equipment	6,169	16	6.25%	386	0	386	0.00%	0	386
36	394.5 Laboratory Equipment	5,594	15	6.67%	373	0	373	0.00%	0	373
37	395.5 Power Operated Equipment	7,066	12	8.33%	589	0	589	0.00%	0	589
38	396.5 Communication Equipment	3,206	10	10.00%	321	0	321	0.00%	0	321
39	397.5 Miscellaneous Equipment	1,441	15	6.67%	96	0	96	0.00%	0	96
40	398.5 Other Tangible Plant	2,713	10	10.00%	271	0	271	0.00%	0	271
41	**INTANGIBLE PLANT**	2,594		2.66%	69	0	69	0.00%	0	69
42	**COLLECTION PLANT**	800,563		2.48%	19,835	0	19,835	0.84%	167	19,668
43	**SYSTEM PUMPING PLANT**	167,367		5.39%	9,018	0	9,018	1.01%	91	8,927
44	**TREATMENT AND DISPOSAL PLANT**	419,388		4.95%	20,775	0	20,775	22.00%	4,571	16,204
45	**GENERAL PLANT**	103,546		10.60%	10,977	0	10,977	0.00%	0	10,977
46	**TOTAL DEPRECIATION EXPENSE**	1,493,457		4.06%	60,674	0	60,674	7.96%	4,829	55,845
47	**LESS: AMORTIZATION OF CIAC**				(34,213)	0	(34,213)		(300)	(33,913)
48	**NET DEPRECIATION EXPENSE - SEWER**				26,461	0	26,461		4,529	21,932

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	53,844	5.46%	2,940	0	2,940	0.00%	0	2,940
2	Line/Main Extension Fees	9,676	2.93%	284	0	284	0.00%	0	284
3	Contributed Lines	189,220	2.93%	5,544	0	5,544	0.84%	47	5,497
4	Contributed Property Other Than Lines	687,361	3.65%	25,089	0	25,089	1.01%	253	24,836
5	Service Installation Fees	13,541	2.63%	356	0	356	0.00%	0	356
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	953,642		34,213	0	34,213		300	33,913

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 / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	4,550	910	20.00%
3	365.2 Flow Measuring Installation	7	0	0.00%
4	354.4 Structures & Improvements	42,413	1,328	3.13%
5	380.4 Treatment & Disposal	348,469	19,375	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	1,894	63	3.33%
8	389.4 Other Plant & Misc. Equipment	162	9	5.56%
9	**COMPOSITE RATE**	397,495	21,685	5.46%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	81,377	2,710	3.33%
13	361.2 Collection Sewers - Gravity	629,487	13,975	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	99	6	6.06%
16	354.3 Structures & Improvements	1,821	57	3.13%
17	370.3 Receiving Wells	10,876	362	3.33%
18	371.3 Pumping Equipment	154,468	8,588	5.56%
19	389.3 Other Plant & Misc. Equipment	202	11	5.45%
20	**COMPOSITE RATE**	878,330	25,709	2.93%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	84,945	2,234	2.63%
23	**COMPOSITE RATE**	84,945	2,234	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	397,495	21,685	5.46%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	878,330	25,709	2.93%
27	Service Installation Fees (Line 23)	84,945	2,234	2.63%
28	**COMPOSITE RATE**	1,360,770	49,628	3.65%

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 / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 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%)**	8,395	0	8,395	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	6,487	377	6,864	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	6,487	377	6,864		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	9,336	0	9,336		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	9,336	0	9,336		
10	Non-used & Useful Percent			6.50%	A-6(S)7/7	
11	Non-used & Useful Amount		(607)	(607)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	9,336	(607)	8,729		
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)**	24,218	(230)	23,988		B-2(S)1/3,2/3

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

SCHEDULE OF SEWER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	186,561	0	186,561	B-4(S)
3	Less:				
4	O & M Expenses	159,412	7,087	166,499	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	21,932	0	21,932	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	24,218	8,165	32,384	B-15(S)
8	Pre-Tax Operating Expenses	205,562	15,252	220,814	
9	**PRE-TAX OPERATING INCOME**	(19,001)	(15,252)	(34,253)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(19,001)	(15,252)	(34,253)	
12	Less:				
13	Interest Expense:				
14	Rate Base	329,921	103,997	433,918	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	17,453	5,501	22,954	C-3
17	Net Taxable Income (L11 - L16)	(36,454)	(20,753)	(57,207)	
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)	(14,062)	(8,006)	(22,068)	
20	Less:				
21	Parent Debt Adjustment	2,260	0	2,260	C-1(S)
22	Investment Tax Credit	321	0	321	C-7(S)
23	**TOTAL INCOME TAXES**	(16,643)	(8,006)	(24,649)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 (%)	7.96%	0.00%	7.96%	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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	11,095,873	0	11,095,873	A-6 (S)
2	Utility Land & Land Rights	67,803	0	67,803	A-6 (S)
3	Non-Used and Useful	(733,476)	0	(733,476)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(3,166,851)	373,276	(2,793,575)	A-10 (S)
6	CIAC	(9,016,637)	0	(9,016,637)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	1,781,621	0	1,781,621	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	(16,406)	0	(16,406)	Vol. II
13	Deferred Taxes	(218,824)	0	(218,824)	C-7 (S)
14	Working Capital Allowance	95,038	0	95,038	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	(111,860)	373,276	261,416	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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. N/A	0	0	
31				
32	2. N/A	0	0	
33				
34	3. Accum Depreciation reduction related to NU&U Mains	373,276	373,276	
35		373,276	373,276	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	373,276	373,276	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	373,276	373,276	

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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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**		9,681,149
10	Utility Adjustment to ordered balance (1)		15,379
11	1992 Additions		229,467
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		229,467
15	**12/31/92 Balance**		9,925,995
16			
17			
18	1993 Additions		75,702
19	1993 Retirements		1,900
20	1993 Adjustments	General Plant Allocation True-up	66,201
21	1993 Net Additions		140,003
22	**12/31/93 Balance**		10,065,998
23			
24			
25	1994 Additions		169,515
26	1994 Retirements		14,721
27	1994 Adjustments		0
28	1994 Net Additions		154,794
29	**12/31/94 Balance**		10,220,792
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,642)
32	1995 Additions		940,012
33	1995 Retirements		3,633
34	1995 Adjustments		0
35	1995 Net Additions		936,379
36	**12/31/95 Balance**		11,154,529
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(24,669)
39	1996 Additions		92,930
40	1996 Retirements		279
41	1996 Adjustments		0
42	1996 Net Additions		92,651
43	**12/31/96 Balance**		11,222,510

(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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	135	0	0	0	135	0	135	135	0	135
4	389.1 Other Plant & Misc. Equipment	868	0	0	0	868	0	868	868	0	868
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	51,278	0	0	0	51,278	0	51,278	51,278	0	51,278
8	360.2 Collection Sewers - Force	438,878	0	0	0	438,878	0	438,878	438,878	0	438,878
9	361.2 Collection Sewers - Gravity	7,974,855	0	0	0	7,974,855	0	7,974,855	7,974,855	0	7,974,855
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	26,268	0	0	0	26,268	0	26,268	26,268	0	26,268
12	364.2 Flow Measuring Devices	6,521	0	0	0	6,521	0	6,521	6,521	0	6,521
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	82,527	0	0	0	82,527	0	82,527	82,527	0	82,527
18	370.3 Receiving Wells	42,554	0	0	0	42,554	0	42,554	42,554	0	42,554
19	371.3 Pumping Equipment	124,755	59,500	0	59,500	184,255	0	184,255	138,486	0	138,486
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	61,550	0	0	0	61,550	0	61,550	61,550	0	61,550
23	354.4 Structures & Improvements	239,745	0	0	0	239,745	0	239,745	239,745	0	239,745
24	380.4 Treatment & Disposal	1,414,412	0	0	0	1,414,412	0	1,414,412	1,414,412	0	1,414,412
25	381.4 Plant Sewers	167,010	0	0	0	167,010	0	167,010	167,010	0	167,010
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	150,034	0	0	0	150,034	0	150,034	150,034	0	150,034
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	6,253	0	0	0	6,253	0	6,253	6,253	0	6,253
30	354.5 Structures & Improvements	63,574	537	(279)	258	63,832	0	63,832	63,749	0	63,749
31	390.5 Office Furniture & Equipmeqt	39,397	0	0	0	39,397	0	39,397	39,397	0	39,397
32	390.51 Computer Equipment	92,819	19,910	0	19,910	112,729	0	112,729	104,871	0	104,871
33	391.5 Transportation Equipment	58,882	2,675	0	2,675	61,557	0	61,557	60,501	0	60,501
34	392.5 Stores Equipment	568	0	0	0	568	0	568	568	0	568
35	393.5 Tools, Shop & Garage Equipment	21,470	806	0	806	22,277	0	22,277	21,958	0	21,958
36	394.5 Laboratory Equipment	19,530	632	0	632	20,162	0	20,162	19,913	0	19,913
37	395.5 Power Operated Equipment	19,780	8,869	0	8,869	28,649	0	28,649	25,149	0	25,149
38	396.5 Communication Equipment	11,411	0	0	0	11,411	0	11,411	11,411	0	11,411
39	397.5 Miscellaneous Equipment	5,130	0	0	0	5,130	0	5,130	5,130	0	5,130
40	398.5 Other Tangible Plant	9,657	0	0	0	9,657	0	9,657	9,657	0	9,657
41	**INTANGIBLE PLANT**	1,003	0	0	0	1,003	0	1,003	1,003	0	1,003
42	**COLLECTION PLANT**	8,497,800	0	0	0	8,497,800	0	8,497,800	8,497,800	0	8,497,800
43	**SYSTEM PUMPING PLANT**	249,836	59,500	0	59,500	309,336	0	309,336	263,567	0	263,567
44	**TREATMENT AND DISPOSAL PLANT**	2,032,750	0	0	0	2,032,750	0	2,032,750	2,032,750	0	2,032,750
45	**GENERAL PLANT**	348,470	33,430	(279)	33,151	381,620	0	381,620	368,555	0	368,555
46	**TOTAL PLANT IN SERVICE**	11,129,860	92,930	(279)	92,651	11,222,510	0	11,222,510	11,163,676	0	11,163,676
47	**LAND & LAND RIGHTS**	67,803	0	0	0	67,803	0	67,803	67,803	0	67,803
48	**TOTAL PIS LESS LAND**	11,062,057	92,930	(279)	92,651	11,154,708	0	11,154,706	11,095,873	0	11,095,873

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	135	135	135	135	135	135	135	135	135	135	135	135	135	0	135
4	389.1 Other Plant & Misc. Equipment	868	868	868	868	868	868	868	868	868	868	868	868	868	0	868
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	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	51,278	0	51,278
8	360.2 Collection Sewers - Force	438,878	438,878	438,878	438,878	438,878	438,878	438,878	438,878	438,878	438,878	438,878	438,878	438,878	0	438,878
9	361.2 Collection Sewers - Gravity	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	7,974,855	0	7,974,855
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	26,268	26,268	26,268	26,268	26,268	26,268	26,268	26,268	26,268	26,268	26,268	26,268	26,268	0	26,268
12	364.2 Flow Measuring Devices	6,521	6,521	6,521	6,521	6,521	6,521	6,521	6,521	6,521	6,521	6,521	6,521	6,521	0	6,521
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	82,527	82,527	82,527	82,527	82,527	82,527	82,527	82,527	82,527	82,527	82,527	82,527	82,527	0	82,527
18	370.3 Receiving Wells	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	0	42,554
19	371.3 Pumping Equipment	124,755	124,755	124,755	124,755	124,755	124,755	124,755	124,755	124,755	124,755	184,255	184,255	184,255	59,500	138,486
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	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	0	61,550
23	354.4 Structures & Improvements	239,745	239,745	239,745	239,745	239,745	239,745	239,745	239,745	239,745	239,745	239,745	239,745	239,745	0	239,745
24	380.4 Treatment & Disposal	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	1,414,412	0	1,414,412
25	381.4 Plant Sewers	167,010	167,010	167,010	167,010	167,010	167,010	167,010	167,010	167,010	167,010	167,010	167,010	167,010	0	167,010
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	150,034	150,034	150,034	150,034	150,034	150,034	150,034	150,034	150,034	150,034	150,034	150,034	150,034	0	150,034
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	0	6,253
30	354.5 Structures & Improvements	63,574	63,787	63,803	63,847	63,856	63,865	63,638	63,647	63,656	63,700	63,742	63,788	63,832	258	63,749
31	390.5 Office Furniture & Equipment	39,397	39,397	39,397	39,397	39,397	39,397	39,397	39,397	39,397	39,397	39,397	39,397	39,397	0	39,397
32	390.51 Computer Equipment	92,819	100,717	101,326	102,955	103,279	103,604	105,537	105,862	106,186	107,815	109,388	111,100	112,729	19,910	104,871
33	391.5 Transportation Equipment	58,882	59,943	60,025	60,244	60,267	60,331	60,590	60,834	60,878	60,897	61,108	61,338	61,557	2,675	60,501
34	392.5 Stores Equipment	568	568	568	568	568	568	568	568	568	568	568	568	568	0	568
35	393.5 Tools, Shop & Garage Equipment	21,470	21,790	21,815	21,881	21,894	21,907	21,985	21,999	22,012	22,078	22,141	22,211	22,277	806	21,958
36	394.5 Laboratory Equipment	19,530	19,781	19,800	19,852	19,862	19,872	19,934	19,944	19,954	20,006	20,059	20,110	20,162	632	19,913
37	395.5 Power Operated Equipment	19,780	23,299	23,570	24,295	24,440	24,585	25,446	25,590	25,735	26,460	27,161	27,924	28,649	6,869	25,149
38	396.5 Communication Equipment	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	0	11,411
39	397.5 Miscellaneous Equipment	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	5,130	0	5,130
40	398.5 Other Tangible Plant	9,657	9,657	9,657	9,657	9,657	9,657	9,657	9,657	9,657	9,657	9,657	9,657	9,657	0	9,657
41	**INTANGIBLE PLANT**	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	0	1,003
42	**COLLECTION PLANT**	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	8,497,800	0	8,497,800
43	**SYSTEM PUMPING PLANT**	249,836	249,836	249,836	249,836	249,836	249,836	249,836	249,836	249,836	249,836	309,336	309,336	309,336	59,500	263,567
44	**TREATMENT AND DISPOSAL PLANT**	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	2,032,750	0	2,032,750
45	**GENERAL PLANT**	346,470	361,731	362,754	365,489	366,094	366,579	368,548	370,091	370,636	373,370	376,011	378,888	381,620	33,151	368,855
46	**TOTAL PLANT IN SERVICE**	11,129,860	11,143,121	11,144,144	11,146,879	11,147,424	11,147,968	11,150,938	11,151,480	11,152,025	11,154,760	11,218,901	11,219,776	11,222,510	92,851	11,183,676
47	**LAND & LAND RIGHTS**	67,803	67,803	67,803	67,803	67,803	67,803	67,803	67,803	67,803	67,803	67,803	67,803	67,803	0	67,803
48	**TOTAL PIS LESS LAND**	11,062,057	11,075,319	11,076,342	11,079,076	11,079,621	11,080,166	11,083,133	11,083,678	11,084,223	11,086,957	11,149,098	11,151,973	11,154,708	92,851	11,095,873

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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-6 (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	59,500	0	0	59,500	13,731
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	213	16	44	9	9	(227)	9	9	44	42	46	44	258	175
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	7,896	609	1,629	325	325	1,933	325	325	1,629	1,573	1,712	1,629	19,910	12,052
33	391.5 Transportation Equipment	1,061	82	219	44	44	260	44	44	219	211	230	219	2,675	1,619
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	320	25	66	13	13	78	13	13	66	64	69	66	806	488
36	394.5 Laboratory Equipment	251	19	52	10	10	61	10	10	52	50	54	52	632	383
37	395.5 Power Operated Equipment	3,518	271	725	145	145	861	145	145	725	701	763	725	8,869	5,368
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	59,500	0	0	59,500	13,731
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	13,262	1,023	2,735	545	545	2,967	545	545	2,735	2,641	2,875	2,735	33,151	20,065
46	**TOTAL NET ADDITIONS**	13,262	1,023	2,735	545	545	2,967	545	545	2,735	62,141	2,875	2,735	92,651	33,816
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	13,262	1,023	2,735	545	545	2,967	545	545	2,735	62,141	2,875	2,735	92,651	33,816

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	59,500	0	0	59,500	13,731
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	213	16	44	9	9	52	9	9	44	42	46	44	337	325
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	7,898	609	1,629	325	325	1,933	325	325	1,629	1,573	1,712	1,629	19,910	12,052
33	391.5 Transportation Equipment	1,061	82	219	44	44	260	44	44	219	211	230	219	2,675	1,619
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	320	25	66	13	13	78	13	13	66	64	69	66	806	488
36	394.5 Laboratory Equipment	251	19	52	10	10	61	10	10	52	50	54	52	632	383
37	395.5 Power Operated Equipment	3,518	271	725	145	145	861	145	145	725	701	763	725	8,869	5,368
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	59,500	0	0	59,500	13,731
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	13,262	1,023	2,735	545	545	3,248	545	545	2,735	2,641	2,875	2,735	33,430	20,235
46	**TOTAL GROSS ADDITIONS**	13,262	1,023	2,735	545	545	3,248	545	545	2,735	62,141	2,875	2,735	92,930	33,966
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	13,262	1,023	2,735	545	545	3,248	545	545	2,735	62,141	2,875	2,735	92,930	33,966

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	279	0	0	0	0	0	0	279	150
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	279	0	0	0	0	0	0	279	150
46	**TOTAL RETIREMENTS**	0	0	0	0	0	279	0	0	0	0	0	0	279	150
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	279	0	0	0	0	0	0	279	150

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	135	0.00%	0
4	389.1 Other Plant & Misc. Equipment	868	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	51,278	67.66%	34,694
8	360.2 Collection Sewers - Force	438,678	67.66%	296,943
9	361.2 Collection Sewers - Gravity	7,974,855	67.66%	5,395,754
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	26,268	0.00%	0
12	364.2 Flow Measuring Devices	6,521	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	82,527	67.66%	55,837
18	370.3 Receiving Wells	42,554	67.66%	28,792
19	371.3 Pumping Equipment	138,486	67.66%	93,699
20	389.3 Other Plant & Misc. Equipment	0	67.66%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	61,550	0.00%	0
23	354.4 Structures & Improvements	239,745	9.54%	22,883
24	380.4 Treatment & Disposal	1,414,412	9.54%	135,000
25	381.4 Plant Sewers	167,010	9.54%	15,940
26	382.4 Outfall Sewer Lines	0	27.64%	0
27	389.4 Other Plant & Misc. Equipment	150,034	9.54%	14,320
28	GENERAL PLANT			
29	353.5 Land & Land Rights	6,253	0.00%	0
30	354.5 Structures & Improvements	63,749	0.00%	0
31	390.5 Office Furniture & Equipment	39,397	0.00%	0
32	390.51 Computer Equipment	104,871	0.00%	0
33	391.5 Transportation Equipment	60,501	0.00%	0
34	392.5 Stores Equipment	568	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	21,958	0.00%	0
36	394.5 Laboratory Equipment	19,913	0.00%	0
37	395.5 Power Operated Equipment	25,149	0.00%	0
38	396.5 Communication Equipment	11,411	0.00%	0
39	397.5 Miscellaneous Equipment	5,130	0.00%	0
40	398.5 Other Tangible Plant	9,657	0.00%	0
41	**INTANGIBLE PLANT**	1,003	0.00%	0
42	**COLLECTION PLANT**	8,497,800	67.40%	5,727,391
43	**SYSTEM PUMPING PLANT**	263,567	67.66%	178,328
44	**TREATMENT AND DISPOSAL PLANT**	2,032,750	9.26%	188,143
45	**GENERAL PLANT**	368,555	0.00%	0
46	**TOTAL PLANT IN SERVICE**	11,163,676	54.59%	6,093,862
47	**LAND & LAND RIGHTS**	67,803	0.00%	0
48	**TOTAL PIS LESS LAND**	11,095,873	54.92%	6,093,862

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	6,093,862	0	6,093,862	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(1,455,755)	0	(1,455,755)	A-10 (S)
4	CIAC	(4,859,153)	0	(4,859,153)	A-12 (S)
5	Accumulated Amort. of CIAC	954,522	0	954,522	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**	733,476	0	733,476	

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	1,892,808
10	Utility Adjustment to ordered balance (1)	(17,312)
11	1992 Additions	243,518
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	243,518
15	**12/31/92 Balance**	2,119,014
16		
17		
18	1993 Additions	257,789
19	1993 Retirements	1,900
20	1993 Adjustments — General Plant Allocation True-up	29,423
21	1993 Net Additions	285,311
22	**12/31/93 Balance**	2,404,325
23		
24		
25	1994 Additions	294,438
26	1994 Retirements	14,721
27	1994 Adjustments	0
28	1994 Net Additions	279,717
29	**12/31/94 Balance**	2,684,043
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(1,174)
32	1995 Additions	322,158
33	1995 Retirements	3,633
34	1995 Adjustments	0
35	1995 Net Additions	318,525
36	**12/31/95 Balance**	3,001,394
37		
38	**Adjustment to beginning balance** — General Plant re-allocation true-up	(7,061)
39	1996 Additions	345,337
40	1996 Retirements	279
41	1996 Adjustments	(373,276)
42	1996 Net Additions	(28,218)
43	**12/31/96 Balance**	2,966,116

(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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	18	3	21	0	21	20	0	20
4	389.1 Other Plant & Misc. Equipment	203	48	251	0	251	227	0	227
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	18,832	1,605	20,437	0	20,437	19,634	0	19,634
8	360.2 Collection Sewers - Force	156,764	14,615	171,379	0	171,379	164,071	0	164,071
9	361.2 Collection Sewers - Gravity	2,149,448	177,042	2,326,490	-373276	1,953,214	2,237,969	(373,276)	1,864,693
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2,405	691	3,096	0	3,096	2,750	0	2,750
12	364.2 Flow Measuring Devices	3,518	1,304	4,822	0	4,822	4,170	0	4,170
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	9,749	2,583	12,332	0	12,332	11,041	0	11,041
18	370.3 Receiving Wells	2,216	1,417	3,633	0	3,633	2,925	0	2,925
19	371.3 Pumping Equipment	11,556	7,700	19,256	0	19,256	15,406	0	15,406
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	6,173	7,504	13,677	0	13,677	9,925	0	9,925
24	380.4 Treatment & Disposal	459,700	78,641	538,341	0	538,341	499,021	0	499,021
25	381.4 Plant Sewers	2,388	4,776	7,164	0	7,164	4,776	0	4,776
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	5,370	8,342	13,712	0	13,712	9,541	0	9,541
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	14,369	1,315	15,684	0	15,684	15,016	0	15,016
31	390.5 Office Furniture & Equipment	18,158	2,628	20,786	0	20,786	19,472	0	19,472
32	390.51 Computer Equipment	42,625	17,482	60,107	0	60,107	51,366	0	51,366
33	391.5 Transportation Equipment	43,495	10,086	53,581	0	53,581	48,537	0	48,537
34	392.5 Stores Equipment	192	32	224	0	224	208	0	208
35	393.5 Tools, Shop & Garage Equipment	11,110	1,372	12,482	0	12,482	11,796	0	11,796
36	394.5 Laboratory Equipment	2,889	1,328	4,217	0	4,217	3,553	0	3,553
37	395.5 Power Operated Equipment	20,184	2,095	22,279	0	22,279	21,232	0	21,232
38	396.5 Communication Equipment	5,335	1,141	6,476	0	6,476	5,906	0	5,906
39	397.5 Miscellaneous Equipment	1,290	342	1,632	0	1,632	1,461	0	1,461
40	398.5 Other Tangible Plant	6,345	966	7,311	0	7,311	6,828	0	6,828
41	INTANGIBLE PLANT	221	51	272	0	272	247	0	247
42	COLLECTION PLANT	2,330,967	195,257	2,526,224	(373,276)	2,152,948	2,428,594	(373,276)	2,055,318
43	SYSTEM PUMPING PLANT	23,521	11,700	35,221	0	35,221	29,372	0	29,372
44	TREATMENT AND DISPOSAL PLANT	473,631	99,263	572,894	0	572,894	523,263	0	523,263
45	GENERAL PLANT	165,993	38,787	204,781	0	204,781	185,375	0	185,375
46	TOTAL SEWER ACCUM. DEPR.	2,994,333	345,058	3,339,392	(373,276)	2,966,116	3,166,851	(373,276)	2,793,575

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	18	18	18	18	18	18	21	21	21	21	21	21	21	3	20
4	389.1 Other Plant & Misc. Equipment	203	207	211	215	219	223	227	231	235	239	243	247	251	48	227
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	18,832	18,966	19,100	19,234	19,368	19,502	19,633	19,767	19,901	20,035	20,169	20,303	20,437	1,605	19,634
8	360.2 Collection Sewers - Force	156,764	157,982	159,200	160,418	161,636	162,854	164,071	165,289	166,507	167,725	168,943	170,161	171,379	14,615	164,071
9	361.2 Collection Sewers - Gravity	2,149,448	2,164,202	2,178,956	2,193,710	2,208,464	2,223,218	2,237,966	2,252,720	2,267,474	2,282,228	2,296,982	2,311,736	2,326,490	177,042	2,237,969
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	2,405	2,463	2,521	2,579	2,637	2,695	2,748	2,806	2,864	2,922	2,980	3,038	3,096	691	2,750
12	364.2 Flow Measuring Devices	3,518	3,627	3,736	3,845	3,954	4,063	4,168	4,277	4,386	4,495	4,604	4,713	4,822	1,304	4,170
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	9,749	9,964	10,179	10,394	10,609	10,824	11,042	11,257	11,472	11,687	11,902	12,117	12,332	2,583	11,041
18	370.3 Receiving Wells	2,218	2,334	2,452	2,570	2,688	2,806	2,925	3,043	3,161	3,279	3,397	3,515	3,633	1,417	2,925
19	371.3 Pumping Equipment	11,556	12,198	12,840	13,482	14,124	14,766	15,404	16,046	16,688	17,330	17,972	18,614	19,256	7,700	15,406
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	6,173	6,798	7,423	8,048	8,673	9,298	9,927	10,552	11,177	11,802	12,427	13,052	13,677	7,504	9,925
24	380.4 Treatment & Disposal	459,700	466,253	472,806	479,359	485,912	492,465	499,023	505,576	512,129	518,682	525,235	531,788	538,341	78,641	499,021
25	381.4 Plant Sewers	2,388	2,786	3,184	3,582	3,980	4,378	4,776	5,174	5,572	5,970	6,368	6,766	7,164	4,776	4,776
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	5,370	6,065	6,760	7,455	8,150	8,845	9,542	10,237	10,932	11,627	12,322	13,017	13,712	8,342	9,541
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	14,369	14,502	14,635	14,768	14,901	15,034	14,886	15,019	15,152	15,285	15,418	15,551	15,684	1,315	15,016
31	390.5 Office Furniture & Equipment	18,158	18,377	18,596	18,815	19,034	19,253	19,472	19,691	19,910	20,129	20,348	20,567	20,786	2,628	19,472
32	390.51 Computer Equipment	42,625	44,082	45,539	46,996	48,453	49,910	51,365	52,822	54,279	55,736	57,193	58,650	60,107	17,482	51,366
33	391.5 Transportation Equipment	43,495	44,336	45,177	46,018	46,859	47,700	48,535	49,376	50,217	51,058	51,899	52,740	53,581	10,086	48,537
34	392.5 Stores Equipment	192	195	198	201	204	207	206	209	212	215	218	221	224	32	208
35	393.5 Tools, Shop & Garage Equipment	11,110	11,224	11,338	11,452	11,566	11,680	11,798	11,912	12,026	12,140	12,254	12,368	12,482	1,372	11,796
36	394.5 Laboratory Equipment	2,889	3,000	3,111	3,222	3,333	3,444	3,551	3,662	3,773	3,884	3,995	4,106	4,217	1,328	3,553
37	395.5 Power Operated Equipment	20,184	20,359	20,534	20,709	20,884	21,059	21,229	21,404	21,579	21,754	21,929	22,104	22,279	2,095	21,232
38	396.5 Communication Equipment	5,335	5,430	5,525	5,620	5,715	5,810	5,906	6,001	6,096	6,191	6,286	6,381	6,476	1,141	5,906
39	397.5 Miscellaneous Equipment	1,290	1,319	1,348	1,377	1,406	1,435	1,458	1,487	1,516	1,545	1,574	1,603	1,632	342	1,461
40	398.5 Other Tangible Plant	6,345	6,426	6,507	6,588	6,669	6,750	6,825	6,906	6,987	7,068	7,149	7,230	7,311	966	6,828
41	**INTANGIBLE PLANT**	221	225	229	233	237	241	248	252	256	260	264	268	272	51	247
42	**COLLECTION PLANT**	2,330,967	2,347,240	2,363,513	2,379,786	2,396,059	2,412,332	2,428,586	2,444,859	2,461,132	2,477,405	2,493,678	2,509,951	2,526,224	195,257	2,426,594
43	**SYSTEM PUMPING PLANT**	23,521	24,496	25,471	26,446	27,421	28,396	29,371	30,346	31,321	32,296	33,271	34,246	35,221	11,700	29,372
44	**TREATMENT AND DISPOSAL PLANT**	473,631	481,902	490,173	498,444	506,715	514,986	523,268	531,539	539,810	548,081	556,352	564,623	572,894	99,263	523,263
45	**GENERAL PLANT**	165,993	169,251	172,509	175,767	179,025	182,283	185,233	188,491	191,749	195,007	198,265	201,523	204,781	38,787	185,375
46	**TOTAL SEWER ACCUM. DEPR.**	2,994,333	3,023,114	3,051,895	3,080,676	3,109,457	3,138,238	3,166,706	3,195,487	3,224,268	3,253,049	3,281,830	3,310,611	3,339,392	345,058	3,166,851

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3	0	0	0	0	0	0	3	2
4	389.1 Other Plant & Misc. Equipment	4	4	4	4	4	4	4	4	4	4	4	4	48	24
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	134	134	134	134	134	131	134	134	134	134	134	134	1,605	802
8	360.2 Collection Sewers - Force	1,218	1,218	1,218	1,218	1,218	1,217	1,218	1,218	1,218	1,218	1,218	1,218	14,615	7,307
9	361.2 Collection Sewers - Gravity	14,754	14,754	14,754	14,754	14,754	14,748	14,754	14,754	14,754	14,754	14,754	14,754	177,042	88,521
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	58	58	58	58	58	53	58	58	58	58	58	58	691	345
12	364.2 Flow Measuring Devices	109	109	109	109	109	105	109	109	109	109	109	109	1,304	652
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	215	215	215	215	215	218	215	215	215	215	215	215	2,583	1,292
18	370.3 Receiving Wells	118	118	118	118	118	119	118	118	118	118	118	118	1,417	709
19	371.3 Pumping Equipment	642	642	642	642	642	638	642	642	642	642	642	642	7,700	3,850
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	625	625	625	625	625	629	625	625	625	625	625	625	7,504	3,752
24	380.4 Treatment & Disposal	6,553	6,553	6,553	6,553	6,553	6,558	6,553	6,553	6,553	6,553	6,553	6,553	78,641	39,321
25	381.4 Plant Sewers	398	398	398	398	398	398	398	398	398	398	398	398	4,776	2,388
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	695	695	695	695	695	697	695	695	695	695	695	695	8,342	4,171
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	133	133	133	133	133	(148)	133	133	133	133	133	133	1,315	647
31	390.5 Office Furniture & Equipment	219	219	219	219	219	219	219	219	219	219	219	219	2,628	1,314
32	390.51 Computer Equipment	1,457	1,457	1,457	1,457	1,457	1,455	1,457	1,457	1,457	1,457	1,457	1,457	17,482	8,741
33	391.5 Transportation Equipment	841	841	841	841	841	835	841	841	841	841	841	841	10,088	5,043
34	392.5 Stores Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
35	393.5 Tools, Shop & Garage Equipment	114	114	114	114	114	118	114	114	114	114	114	114	1,372	686
36	394.5 Laboratory Equipment	111	111	111	111	111	107	111	111	111	111	111	111	1,328	664
37	395.5 Power Operated Equipment	175	175	175	175	175	170	175	175	175	175	175	175	2,095	1,047
38	396.5 Communication Equipment	95	95	95	95	95	96	95	95	95	95	95	95	1,141	571
39	397.5 Miscellaneous Equipment	29	29	29	29	29	23	29	29	29	29	29	29	342	171
40	398.5 Other Tangible Plant	81	81	81	81	81	75	81	81	81	81	81	81	966	483
41	**INTANGIBLE PLANT**	4	4	4	4	4	7	4	4	4	4	4	4	51	26
42	**COLLECTION PLANT**	16,273	16,273	16,273	16,273	16,273	16,254	16,273	16,273	16,273	16,273	16,273	16,273	195,257	97,627
43	**SYSTEM PUMPING PLANT**	975	975	975	975	975	975	975	975	975	975	975	975	11,700	5,851
44	**TREATMENT AND DISPOSAL PLANT**	8,271	8,271	8,271	8,271	8,271	8,262	8,271	8,271	8,271	8,271	8,271	8,271	99,263	49,632
45	**GENERAL PLANT**	3,258	3,258	3,258	3,258	3,258	2,949	3,258	3,258	3,258	3,258	3,258	3,258	38,787	19,383
46	**TOTAL NET ADDITIONS**	28,781	28,781	28,781	28,781	28,781	28,467	28,781	28,781	28,781	28,781	28,781	28,781	345,058	172,519

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3	0	0	0	0	0	0	3	2
4	389.1 Other Plant & Misc. Equipment	4	4	4	4	4	4	4	4	4	4	4	4	48	24
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	134	134	134	134	134	131	134	134	134	134	134	134	1,605	802
8	360.2 Collection Sewers - Force	1,218	1,218	1,218	1,218	1,218	1,217	1,218	1,218	1,218	1,218	1,218	1,218	14,615	7,307
9	361.2 Collection Sewers - Gravity	14,754	14,754	14,754	14,754	14,754	14,748	14,754	14,754	14,754	14,754	14,754	14,754	177,042	88,521
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	58	58	58	58	58	53	58	58	58	58	58	58	691	345
12	364.2 Flow Measuring Devices	109	109	109	109	109	105	109	109	109	109	109	109	1,304	652
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	215	215	215	215	215	218	215	215	215	215	215	215	2,583	1,292
18	370.3 Receiving Wells	118	118	118	118	118	119	118	118	118	118	118	118	1,417	709
19	371.3 Pumping Equipment	642	642	642	642	642	638	642	642	642	642	642	642	7,700	3,850
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	625	625	625	625	625	629	625	625	625	625	625	625	7,504	3,752
24	380.4 Treatment & Disposal	6,553	6,553	6,553	6,553	6,553	6,558	6,553	6,553	6,553	6,553	6,553	6,553	78,641	39,321
25	381.4 Plant Sewers	398	398	398	398	398	398	398	398	398	398	398	398	4,776	2,388
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	695	695	695	695	695	697	695	695	695	695	695	695	8,342	4,171
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	133	133	133	133	133	131	133	133	133	133	133	133	1,594	797
31	390.5 Office Furniture & Equipment	219	219	219	219	219	219	219	219	219	219	219	219	2,628	1,314
32	390.51 Computer Equipment	1,457	1,457	1,457	1,457	1,457	1,455	1,457	1,457	1,457	1,457	1,457	1,457	17,482	8,741
33	391.5 Transportation Equipment	841	841	841	841	841	835	841	841	841	841	841	841	10,086	5,043
34	392.5 Stores Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
35	393.5 Tools, Shop & Garage Equipment	114	114	114	114	114	118	114	114	114	114	114	114	1,372	686
36	394.5 Laboratory Equipment	111	111	111	111	111	107	111	111	111	111	111	111	1,328	664
37	395.5 Power Operated Equipment	175	175	175	175	175	170	175	175	175	175	175	175	2,095	1,047
38	396.5 Communication Equipment	95	95	95	95	95	96	95	95	95	95	95	95	1,141	571
39	397.5 Miscellaneous Equipment	29	29	29	29	29	23	29	29	29	29	29	29	342	171
40	398.5 Other Tangible Plant	81	81	81	81	81	75	81	81	81	81	81	81	966	483
41	**INTANGIBLE PLANT**	4	4	4	4	4	7	4	4	4	4	4	4	51	26
42	**COLLECTION PLANT**	16,273	16,273	16,273	16,273	16,273	16,254	16,273	16,273	16,273	16,273	16,273	16,273	195,257	97,627
43	**SYSTEM PUMPING PLANT**	975	975	975	975	975	975	975	975	975	975	975	975	11,700	5,851
44	**TREATMENT AND DISPOSAL PLANT**	8,271	8,271	8,271	8,271	8,271	8,282	8,271	8,271	8,271	8,271	8,271	8,271	99,263	49,632
45	**GENERAL PLANT**	3,258	3,258	3,258	3,258	3,258	3,228	3,258	3,258	3,258	3,258	3,258	3,258	39,066	19,533
46	**TOTAL GROSS ADDITIONS**	28,781	28,781	28,781	28,781	28,781	28,746	28,781	28,781	28,781	28,781	28,781	28,781	345,337	172,669

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	279	0	0	0	0	0	0	279	150
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	279	0	0	0	0	0	0	279	150
46	**TOTAL RETIREMENTS**	0	0	0	0	0	279	0	0	0	0	0	0	279	150

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(373,276)	0	0	0	0	0	0	0	0	0	0	0	(373,276)	(373,276)
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	(373,276)	0	0	0	0	0	0	0	0	0	0	0	(373,276)	(373,276)
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	(373,276)	0	0	0	0	0	0	0	0	0	0	0	(373,276)	(373,276)

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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) Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	20	0.00%	0
4	389.1 Other Plant & Misc. Equipment	227	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	19,634	67.66%	13,284
8	360.2 Collection Sewers - Force	164,071	67.66%	111,010
9	361.2 Collection Sewers - Gravity	1,864,693	67.66%	1,261,644
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	2,750	0.00%	0
12	364.2 Flow Measuring Devices	4,170	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	11,041	67.66%	7,470
18	370.3 Receiving Wells	2,925	67.66%	1,979
19	371.3 Pumping Equipment	15,406	67.66%	10,424
20	389.3 Other Plant & Misc. Equipment	0	67.66%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	9,925	9.54%	947
24	380.4 Treatment & Disposal	499,021	9.54%	47,630
25	381.4 Plant Sewers	4,776	9.54%	456
26	382.4 Outfall Sewer Lines	0	27.64%	0
27	389.4 Other Plant & Misc. Equipment	9,541	9.54%	911
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	15,016	0.00%	0
31	390.5 Office Furniture & Equipment	19,472	0.00%	0
32	390.51 Computer Equipment	51,366	0.00%	0
33	391.5 Transportation Equipment	48,537	0.00%	0
34	392.5 Stores Equipment	208	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	11,796	0.00%	0
36	394.5 Laboratory Equipment	3,553	0.00%	0
37	395.5 Power Operated Equipment	21,232	0.00%	0
38	396.5 Communication Equipment	5,906	0.00%	0
39	397.5 Miscellaneous Equipment	1,461	0.00%	0
40	398.5 Other Tangible Plant	6,828	0.00%	0
41	**INTANGIBLE PLANT**	247	0.00%	0
42	**COLLECTION PLANT**	2,055,318	67.43%	1,385,938
43	**SYSTEM PUMPING PLANT**	29,372	67.66%	19,873
44	**TREATMENT AND DISPOSAL PLANT**	523,263	9.54%	49,944
45	**GENERAL PLANT**	185,375	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	2,793,575	52.11%	1,455,755

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	9,860,751
10	Utility Adjustment to ordered balance (1)	(1,116,283)
11	1992 Additions	235,585
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	235,585
15	**12/31/92 Balance**	8,980,053
16		
17		
18	1993 Additions	20,983
19	1993 Retirements	100
20	1993 Adjustments	0
21	1993 Net Additions	20,883
22	**12/31/93 Balance**	9,000,936
23		
24		
25	1994 Additions	15,700
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	15,700
29	**12/31/94 Balance**	9,016,636
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	9,016,636
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	9,016,636

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

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,936,820	0	1,936,820	(28,560)	1,908,260	1,936,820	(28,560)	1,908,260	54.59%	1,041,719
2	Line/Main Extensions	1,757,486	0	1,757,486	0	1,757,486	1,757,486	0	1,757,486	54.59%	959,412
3	Contributed Lines	5,235,431	0	5,235,431	28,560	5,263,991	5,235,431	28,560	5,263,991	54.59%	2,873,613
4	Cont. Prpty Other than Lines	(28,560)	0	(28,560)	0	(28,560)	(28,560)	0	(28,560)	54.59%	(15,591)
5	Service Installation Fees	115,460	0	115,460	0	115,460	115,460	0	115,460	0.00%	0
6	**TOTAL SEWER CIAC**	9,016,637	0	9,016,637	0	9,016,637	9,016,637	0	9,016,637	53.89%	4,859,153
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	1,936,820	0	1,936,820
2	Line/Main Extensions	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	1,757,486	0	1,757,486
3	Contributed Lines	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	5,235,431	0	5,235,431
4	Cont. Prply Other than Lines	-28,560	(28,560)	(28,560)	(28,560)	(28,560)	(28,560)	(28,560)	(28,560)	(28,560)	(28,560)	(28,560)	(28,560)	(28,560)	0	(28,560)
5	Service Installation Fees	115,460	115,460	115,460	115,460	115,460	115,460	115,460	115,460	115,460	115,460	115,460	115,460	115,460	0	115,460
6	**TOTAL SEWER CIAC**	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	9,016,637	0	9,016,637

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(28,560)	0	0	0	0	0	0	0	0	0	0	0	(28,560)	(28,560)
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	28,560	0	0	0	0	0	0	0	0	0	0	0	28,560	28,560
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	723,709
10	Utility Adjustment to ordered balance (1)	(77,024)
11	1992 Additions	221,557
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	221,557
15	**12/31/92 Balance**	868,242
16		
17		
18	1993 Additions	240,284
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	240,284
22	**12/31/93 Balance**	1,108,526
23		
24		
25	1994 Additions	273,065
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	273,065
29	**12/31/94 Balance**	1,381,591
30		
31		
32	1995 Additions	267,947
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	267,947
36	**12/31/95 Balance**	1,649,538
37		
38		
39	1996 Additions	264,168
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	264,168
43	**12/31/96 Balance**	1,913,706

(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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	466,118	96,940	563,058	0	563,058	514,588	0	514,588	53.94%	277,569
2	Line/Main Extensions	279,090	41,301	320,391	0	320,391	299,740	0	299,740	53.94%	161,680
3	Contributed Lines	895,006	123,704	1,018,710	0	1,018,710	956,858	0	956,858	53.94%	516,129
4	Cont. Prpty Other than Lines	(1,180)	(814)	(1,994)	0	(1,994)	(1,587)	0	(1,587)	53.94%	(856)
5	Service Installation Fees	10,503	3,037	13,540	0	13,540	12,022	0	12,022	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	1,649,537	264,168	1,913,705	0	1,913,705	1,781,621	0	1,781,621	53.58%	954,522

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 8
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	466,118	474,196	482,274	490,352	498,430	506,508	514,590	522,668	530,746	538,824	546,902	554,980	563,058	96,940	514,588
2	Line/Main Extensions	279,090	282,532	285,974	289,416	292,858	296,300	299,739	303,181	306,623	310,065	313,507	316,949	320,391	41,301	299,740
3	Contributed Lines	895,006	905,315	915,624	925,933	936,242	946,551	956,856	967,165	977,474	987,783	998,092	1,008,401	1,018,710	123,704	956,858
4	Cont. Prply Other than Lines	(1,180)	(1,248)	(1,316)	(1,384)	(1,452)	(1,520)	(1,586)	(1,654)	(1,722)	(1,790)	(1,858)	(1,926)	(1,994)	(814)	(1,587)
5	Service Installation Fees	10,503	10,756	11,009	11,262	11,515	11,768	12,022	12,275	12,528	12,781	13,034	13,287	13,540	3,037	12,022
6	TOTAL	1,649,537	1,671,551	1,693,565	1,715,579	1,737,593	1,759,607	1,781,621	1,803,635	1,825,649	1,847,663	1,869,677	1,891,691	1,913,705	264,168	1,781,621

Note: May not cross foot due to rounding

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8,078	8,078	8,078	8,078	8,078	8,082	8,078	8,078	8,078	8,078	8,078	8,078	96,940	48,470
2	Line/Main Extensions	3,442	3,442	3,442	3,442	3,442	3,439	3,442	3,442	3,442	3,442	3,442	3,442	41,301	20,650
3	Contributed Lines	10,309	10,309	10,309	10,309	10,309	10,305	10,309	10,309	10,309	10,309	10,309	10,309	123,704	61,852
4	Cont. Prply Other than Lines	(68)	(68)	(68)	(68)	(68)	(66)	(68)	(68)	(68)	(68)	(68)	(68)	(814)	(407)
5	Service Installation Fees	253	253	253	253	253	254	253	253	253	253	253	253	3,037	1,519
6	TOTAL	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	264,168	132,084

425

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8,078	8,078	8,078	8,078	8,078	8,082	8,078	8,078	8,078	8,078	8,078	8,078	96,940	48,470
2	Line/Main Extensions	3,442	3,442	3,442	3,442	3,442	3,439	3,442	3,442	3,442	3,442	3,442	3,442	41,301	20,650
3	Contributed Lines	10,309	10,309	10,309	10,309	10,309	10,305	10,309	10,309	10,309	10,309	10,309	10,309	123,704	61,852
4	Cont. Prpty Other than Lines	(68)	(68)	(68)	(68)	(68)	(66)	(68)	(68)	(68)	(68)	(68)	(68)	(814)	(407)
5	Service Installation Fees	253	253	253	253	253	254	253	253	253	253	253	253	3,037	1,519
6	TOTAL	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	22,014	264,168	132,084

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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. 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.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
61	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
62	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
63	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
64	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
65	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
66	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
67	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
68	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
69	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
70	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
71	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
72	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
73	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
74	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
75	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
76	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
77	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
78	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
79	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
80	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
81	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
82	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
83	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
84	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
85	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
86	Woolens	W	Putnam	930423	10.63%	9.85%	0.785953%
87	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

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

6/14/95 7:19 PM A15W2.XLS

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	9.26%
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	4,551,888	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	352,864	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(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	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	16,363,280	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	16,191,409	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	704,262	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,555	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)	(306,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,017,891	8,491,510	8,835,323	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	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

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

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant In Service	335,186,496	362,882,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,998
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	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)	(95,969,496)	(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	273,943,526	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	(1,738,340)	(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	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	279,264,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,038	1,383,198
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,098,028	7,858,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,376	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	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,596	9,384,255	9,453,254	9,652,786	9,514,406	9,501,733	9,448,937	9,424,146	9,639,224	9,307,118	9,526,283	8,956,518	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	1,649,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
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	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,861	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	*Deferred State Income Taxes*	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	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	33,057,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,096	326,661,759	325,796,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,361
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	199,477,528
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	(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	2,179,561	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	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,160,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	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	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,501	114,038,959	114,310,667	114,573,989	114,832,343	115,088,822	115,344,193	115,597,345	113,225,460
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	1,351,060	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,758	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

6/15/95 1:42 PM A19W2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 - %	54.59%	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 - %	53.94%	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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	941,564	0	941,564	315,267	1,256,831	33.48%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	941,564	0	941,564	315,267	1,256,831		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	438,044	20,289	458,333	0	458,333		B-6(S)
7	Depreciation net of CIAC Amort	45,043	0	45,043	0	45,043		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	208,750	(50,565)	158,185	14,187 (A)	172,372		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	79,066	(12,283)	66,783	116,142 (B)	182,925		B-17(S),B-2(S)3/3
11	Total Operating Expenses	770,903	(42,559)	728,344	130,329	858,673		
12	**NET OPERATING INCOME**	170,661	42,559	213,220	184,938	398,158		
13	**RATE BASE**	(111,860)	373,276	261,416		261,416		A-2(S)
14	**RATE OF RETURN**	(152.57%)		81.56%		152.31%		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

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

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	941,564	0	941,564	(317,503)	624,061	(33.72%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	941,564	0	941,564	(317,503)	624,061		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	438,044	20,289	458,333	0	458,333		B-6(S)
7	Depreciation net of CIAC Amort	45,043	0	45,043	0	45,043		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	208,750	(50,565)	158,185	(14,288) (A)	143,897		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	79,066	(12,283)	66,783	(116,965) (B)	(50,182)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	770,903	(42,559)	728,344	(131,253)	597,091		
12	**NET OPERATING INCOME**	170,661	42,559	213,220	(186,250)	26,970		
13	**RATE BASE**	(111,860)	373,276	261,416		261,416		A-2(S)
14	**RATE OF RETURN**	(152.57%)		81.56%		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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%	366.52%	D-1(S)	
3	Rate of Return (%)	10.32%	152.31%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	261,416	261,416	A-2(S)	
6	Required Income (L3 x L5)	26,970	398,158		
7	Adjusted Income Under Present Rates	213,220	213,220	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(186,250)	184,938		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(303,215)	301,080		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(317,503)	315,267		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(303,215)	301,080		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(116,965)	116,142		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(14,288)	14,187		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(186,250)	184,938		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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	6,203	
9			
10	2. Conservation Program Expenses	4,332	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	639	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	9,115	
17			
18	6.	0	
19			
20	7.	0	
21			
22		20,289	
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.	971	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	69,732	
41			
42	4. Non Used and Useful Property Taxes	(121,268)	
43			
44		(50,565)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(12,283)	
47			
48	2.	0	
49			
50		(12,283)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(42,559)	
53			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	872,512	0	872,512
9	522.2 Measured - Commercial	69,052	0	69,052
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	941,564	0	941,564
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**	941,564	0	941,564
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**	941,564	0	941,564

6/20/95 4:30 PM B04S.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	191,286	12,138	203,425	109,561	5,221	114,782	22,545	2,333	24,878	59,180	4,585	63,765
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	47,802	756	48,558	27,379	0	27,379	5,634	315	5,949	14,789	441	15,230
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	24,468	0	24,468	24,468	0	24,468	0	0	0	0	0	0
6	715 Purchased Power	39,851	135	39,986	38,782	0	38,782	74	0	74	995	135	1,130
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	6,301	0	6,301	6,301	0	6,301	0	0	0	0	0	0
9	720 Materials & Supplies	28,653	707	29,359	24,742	0	24,742	1,199	125	1,324	2,712	582	3,294
10	731 Contractual Services - Eng.	6,106	0	6,106	5,652	0	5,652	0	0	0	454	0	454
11	732 Contractual Services - Acct.	2,410	0	2,410	0	0	0	0	0	0	2,410	0	2,410
12	733 Contractual Services - Legal	1,452	0	1,452	0	0	0	0	0	0	1,452	0	1,452
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	9,457	2,258	11,714	5,711	511	6,222	0	0	0	3,746	1,747	5,492
15	741 Rental of Real Building/Real Property	2,155	338	2,492	0	0	0	0	0	0	2,155	338	2,492
16	742 Rental of Equipment	99	59	157	0	0	0	0	0	0	99	59	157
17	750 Transportation Expense	9,657	158	9,815	7,755	0	7,755	848	106	954	1,054	52	1,106
18	756 Insurance - Vehicle	1,652	0	1,652	0	0	0	0	0	0	1,652	0	1,652
19	757 Insurance - General Liability	3,396	705	4,101	0	0	0	0	0	0	3,396	705	4,101
20	758 Insurance - Workman's Comp	3,271	34	3,305	1,873	0	1,873	386	22	407	1,012	13	1,025
21	759 Insurance - Other	337	0	337	0	0	0	0	0	0	337	0	337
22	760 Advertising Expense	368	332	700	0	0	0	0	0	0	368	332	700
23	766 Reg. Comm. Exp. - Rate Case Amort.	9,976	0	9,976	0	0	0	0	0	0	9,976	0	9,976
24	767 Reg. Comm. Exp. - Other	801	0	801	0	0	0	0	0	0	801	0	801
25	770 Bad Debt Expense	2,951	319	3,270	0	0	0	2,951	319	3,270	0	0	0
26	775 Miscellaneous Expenses	45,595	2,352	47,947	21,474	0	21,474	7,401	427	7,828	16,720	1,925	18,645
27	TOTAL SEWER O & M EXPENSES	438,044	20,289	458,333	273,698	5,732	279,429	41,038	3,646	44,684	123,308	10,911	134,220

Notes:
(1) Employee Pensions & Benefits 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	16,049	14,431	15,682	15,936	16,112	15,741	16,306	16,077	15,774	16,253	15,774	16,150	191,286	12,136	203,425
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)	4,011	3,605	4,169	3,983	4,026	3,934	4,075	4,018	3,942	4,062	3,942	4,036	47,802	756	48,558
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	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	24,468	0	24,468
6	715.1-.8 Purchased Power	3,329	3,315	3,323	3,322	3,321	3,320	3,321	3,321	3,320	3,322	3,318	3,320	39,851	135	39,986
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	1,906	0	0	489	1,509	0	489	0	1,417	489	0	6,301	0	6,301
9	720.1-.8 Materials & Supplies	2,510	2,460	2,519	2,488	2,482	2,478	2,495	2,480	2,180	2,191	2,182	2,187	28,653	707	29,359
10	731.1-.8 Contractual Services - Eng.	744	742	745	745	745	744	745	745	38	38	37	38	6,106	0	6,106
11	732.1-.8 Contractual Services - Acct.	198	190	206	206	203	200	202	203	200	204	197	200	2,410	0	2,410
12	733.1-.8 Contractual Services - Legal	119	115	124	124	122	121	122	122	120	123	119	121	1,452	0	1,452
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	821	762	827	787	780	775	795	777	780	789	781	785	9,457	2,258	11,714
15	741.1-.8 Rental of Real Building/Real Property	177	170	185	184	181	179	181	181	179	183	178	179	2,156	336	2,492
16	742.1-.8 Rental of Equipment	8	8	8	8	8	8	8	8	8	8	8	8	99	59	157
17	750.1-.8 Transportation Expense	811	792	812	806	805	802	808	804	802	807	802	805	9,657	158	9,815
18	756.1-.8 Insurance - Vehicle	136	130	142	141	139	137	139	139	137	140	135	137	1,652	0	1,652
19	757.1-.8 Insurance - General Liability	279	268	291	290	286	282	285	285	282	288	278	282	3,396	705	4,101
20	758.1-.8 Insurance - Workman's Comp (2)	274	247	285	273	276	269	279	275	270	278	270	276	3,271	34	3,305
21	759.1-.8 Insurance - Other	28	27	29	29	28	28	28	28	28	29	28	28	337	0	337
22	760.1-.8 Advertising Expense	30	29	32	31	31	31	31	31	31	31	30	31	368	332	700
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	820	787	855	853	840	830	837	838	828	846	816	828	9,976	0	9,976
24	767.1-.8 Reg. Comm. Exp. - Other	66	63	69	68	67	67	67	67	66	68	65	66	801	0	801
25	770.1-.8 Bad Debt Expense	246	225	250	248	248	245	252	249	243	252	243	249	2,951	319	3,270
26	775.1-.8 Miscellaneous Expenses	3,926	3,634	3,967	3,805	3,775	3,746	3,843	3,764	3,758	3,822	3,762	3,793	45,595	2,352	47,947
27	TOTAL SEWER O & M EXPENSES	36,822	35,947	37,557	36,370	37,005	37,484	36,856	36,940	35,024	37,190	35,492	35,556	438,044	20,289	458,333

Notes:
(1) Employee Pensions & Benefits 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	9,302	8,045	9,706	8,966	9,231	8,947	9,415	9,200	9,009	9,307	9,076	9,336	109,561	5,221	114,782
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)	2,325	2,010	2,425	2,246	2,307	2,236	2,353	2,299	2,251	2,328	2,268	2,333	27,379	0	27,379
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	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	24,468	0	24,468
6	715.1-.6 Purchased Power	3,241	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	38,782	0	38,782
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	1,906	0	0	489	1,509	0	489	0	1,417	489	0	6,301	0	6,301
9	720.1-.6 Materials & Supplies	2,187	2,155	2,185	2,155	2,153	2,152	2,166	2,151	1,857	1,859	1,861	1,861	24,742	0	24,742
10	731.1-.6 Contractual Services - Eng.	707	707	707	707	707	707	707	707	0	0	0	0	5,652	0	5,652
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	513	466	506	467	465	464	481	462	469	471	475	474	5,711	511	6,222
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	654	645	650	645	644	644	647	644	645	645	646	646	7,755	0	7,755
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)	159	138	166	154	158	153	161	157	154	159	155	160	1,873	0	1,873
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	1,933	1,751	1,909	1,755	1,745	1,741	1,808	1,734	1,762	1,771	1,785	1,781	21,474	0	21,474
27	TOTAL SEWER DIRECT O & M EXPENSES	23,060	23,092	23,523	22,386	23,168	23,822	23,006	23,113	21,417	23,226	22,026	21,859	273,698	5,732	279,429

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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. and Name		(1)	(2) Jan	(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		1,883	1,719	1,907	1,892	1,896	1,872	1,925	1,904	1,856	1,928	1,860	1,901	22,545	2,333	24,878
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)		471	430	477	473	474	468	481	476	464	482	465	475	5,634	315	5,949
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		6	6	6	6	6	6	6	6	6	6	6	6	74	0	74
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		100	91	101	101	101	100	102	101	99	103	99	101	1,199	125	1,324
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		71	65	72	71	71	70	72	72	70	73	70	72	848	106	954
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)		32	29	33	32	32	32	33	33	32	33	32	33	386	22	407
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		246	225	250	248	248	245	252	249	243	252	243	249	2,951	319	3,270
26	775.7	Miscellaneous Expenses		618	564	626	621	623	615	632	625	609	633	610	624	7,401	427	7,828
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.			3,426	3,129	3,471	3,444	3,455	3,406	3,504	3,466	3,378	3,509	3,385	3,480	41,038	3,646	44,684

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.	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	4,864	4,668	5,069	5,058	4,983	4,921	4,966	4,973	4,909	5,018	4,838	4,913	59,180	4,585	63,765
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)	1,215	1,166	1,267	1,264	1,245	1,230	1,241	1,243	1,227	1,254	1,209	1,228	14,789	441	15,230
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	82	78	85	85	84	83	84	84	83	84	81	83	995	135	1,130
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	223	214	232	232	228	225	228	228	225	230	222	225	2,712	582	3,294
10	731.8 Contractual Services - Eng.	37	36	39	39	38	38	38	38	38	39	37	38	454	0	454
11	732.8 Contractual Services - Acct.	196	190	206	206	203	200	202	203	200	204	197	200	2,410	0	2,410
12	733.8 Contractual Services - Legal	119	115	124	124	122	121	122	122	120	123	119	121	1,452	0	1,452
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	308	295	321	320	315	311	314	315	311	318	306	311	3,746	1,747	5,492
15	741.8 Rental of Real Building/Real Property	177	170	185	184	181	179	181	181	179	183	176	179	2,155	338	2,492
16	742.8 Rental of Equipment	8	8	8	8	8	8	8	8	8	8	8	8	99	59	157
17	750.8 Transportation Expense	87	83	90	90	89	88	88	89	87	89	86	87	1,054	52	1,106
18	756.8 Insurance - Vehicle	136	130	142	141	139	137	139	139	137	140	135	137	1,652	0	1,652
19	757.8 Insurance - General Liability	279	268	291	290	286	282	285	285	282	288	278	282	3,396	705	4,101
20	758.8 Insurance - Workman's Comp (2)	83	80	87	86	85	84	85	85	84	86	83	84	1,012	13	1,025
21	759.8 Insurance - Other	28	27	29	29	28	28	28	28	28	29	28	28	337	0	337
22	760.8 Advertising Expense	30	29	32	31	31	31	31	31	31	31	30	31	368	332	700
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	820	787	855	853	840	830	837	838	826	846	816	826	9,976	0	9,976
24	767.8 Reg. Comm. Exp. - Other	66	63	69	68	67	67	67	67	66	68	65	66	801	0	801
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	1,374	1,319	1,432	1,429	1,408	1,390	1,403	1,405	1,387	1,418	1,367	1,386	16,720	1,925	18,645
27	TOTAL SEWER ALLOCATED A & G EXPENSES	10,134	9,726	10,563	10,539	10,362	10,254	10,348	10,361	10,229	10,456	10,081	10,236	123,308	10,911	134,220

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)

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 DIRECT AND ALLOCATED O&M EXPENSES											
1	701.1-.8	Salaries & Wages - Employees	188,688	11,076	(8,477)	191,286	0	1,993	1,031	0	0	9,115	12,138	203,425
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)	46,857	945	0	47,802	0	498	258	0	0	0	756	48,558
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	24,000	468	0	24,468	0	0	0	0	0	0	0	24,468
6	715.1-.8	Purchased Power	39,962	0	(111)	39,851	0	135	0	0	0	0	135	39,986
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	6,180	121	0	6,301	0	0	0	0	0	0	0	6,301
9	720.1-.8	Materials & Supplies	28,502	556	(406)	28,653	0	243	335	128	0	0	707	29,359
10	731.1-.8	Contractual Services - Eng.	6,035	118	(47)	6,106	0	0	0	0	0	0	0	6,106
11	732.1-.8	Contractual Services - Acct.	2,609	51	(250)	2,410	0	0	0	0	0	0	0	2,410
12	733.1-.8	Contractual Services - Legal	1,572	31	(151)	1,452	0	0	0	0	0	0	0	1,452
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	9,657	188	(389)	9,457	0	620	1,126	511	0	0	2,258	11,714
15	741.1-.8	Rental of Real Building/Real Property	2,333	45	(224)	2,155	0	338	0	0	0	0	338	2,492
16	742.1-.8	Rental of Equipment	107	2	(10)	99	0	50	9	0	0	0	59	157
17	750.1-.8	Transportation Expense	9,666	188	(197)	9,657	0	158	0	0	0	0	158	9,815
18	756.1-.8	Insurance - Vehicle	1,789	35	(171)	1,652	0	0	0	0	0	0	0	1,652
19	757.1-.8	Insurance - General Liability	3,677	72	(352)	3,396	0	705	0	0	0	0	705	4,101
20	758.1-.8	Insurance - Workman's Comp (2)	3,376	(105)	0	3,271	0	34	0	0	0	0	34	3,305
21	759.1-.8	Insurance - Other	365	7	(35)	337	0	0	0	0	0	0	0	337
22	760.1-.8	Advertising Expense	398	8	(38)	368	0	0	332	0	0	0	332	700
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	6,602	0	3,374	9,976	0	0	0	0	0	0	0	9,976
24	767.1-.8	Reg. Comm. Exp. - Other	893	0	(92)	801	0	0	0	0	0	0	0	801
25	770.1-.8	Bad Debt Expense	3,195	62	(306)	2,951	0	319	0	0	0	0	319	3,270
26	775.1-.8	Miscellaneous Expenses	47,177	920	(2,502)	45,595	0	1,111	1,241	0	0	0	2,352	47,947
27	TOTAL SEWER O & M EXPENSES		433,639	14,786	(10,384)	438,044	0	6,203	4,332	639	0	9,115	20,289	458,333

Notes:
(1) Employee Pensions & Benefits 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(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 DIRECT O&M EXPENSES											
1	701.1-.6	Salaries & Wages - Employees	103,486	6,075	0	109,561	0	0	0	0	0	5,221	5,221	114,782
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)	25,699	1,680	0	27,379	0	0	0	0	0	0	0	27,379
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	24,000	468	0	24,468	0	0	0	0	0	0	0	24,468
6	715.1-.6	Purchased Power	38,782	0	0	38,782	0	0	0	0	0	0	0	38,782
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	6,180	121	0	6,301	0	0	0	0	0	0	0	6,301
9	720.1-.6	Materials & Supplies	24,268	473	0	24,742	0	0	0	0	0	0	0	24,742
10	731.1-.6	Contractual Services - Eng.	5,544	108	0	5,652	0	0	0	0	0	0	0	5,652
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	5,602	109	0	5,711	0	0	0	511	0	0	511	6,222
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	7,607	148	0	7,755	0	0	0	0	0	0	0	7,755
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)	1,851	22	0	1,873	0	0	0	0	0	0	0	1,873
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	21,063	411	0	21,474	0	0	0	0	0	0	0	21,474
27		TOTAL SEWER DIRECT O & M EXPENSES	264,083	9,615	0	273,698	0	0	0	511	0	5,221	5,732	279,429

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

Note: May not cross foot due to rounding.

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

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	23,504	1,380	(2,339)	22,545	0	1,259	0	0	0	1,074	2,333	24,878
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)	5,837	(203)	0	5,634	0	315	0	0	0	0	315	5,949
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	82	0	(8)	74	0	0	0	0	0	0	0	74
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	1,298	25	(124)	1,199	0	125	0	0	0	0	125	1,324
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	918	18	(88)	848	0	106	0	0	0	0	106	954
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)	420	(35)	0	386	0	22	0	0	0	0	22	407
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	3,195	62	(306)	2,951	0	319	0	0	0	0	319	3,270
26	775.7	Miscellaneous Expenses	8,012	156	(768)	7,401	0	427	0	0	0	0	427	7,828
27		TOTAL SEWER O & M EXPENSES	43,266	1,404	(3,632)	41,038	0	2,572	0	0	0	1,074	3,646	44,684

Notes:
(1) Employee Pensions & Benefits 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 804/704 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	61,697	3,622	(6,139)	59,180	0	734	1,031	0	0	2,820	4,585	63,765
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)	15,321	(532)	0	14,789	0	183	258	0	0	0	441	15,230
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	1,098	0	(103)	995	0	135	0	0	0	0	135	1,130
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	2,936	57	(281)	2,712	0	118	335	128	0	0	582	3,294
10	731.8	Contractual Services - Eng.	491	10	(47)	454	0	0	0	0	0	0	0	454
11	732.8	Contractual Services - Acct.	2,609	51	(250)	2,410	0	0	0	0	0	0	0	2,410
12	733.8	Contractual Services - Legal	1,572	31	(151)	1,452	0	0	0	0	0	0	0	1,452
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	4,055	79	(389)	3,746	0	620	1,126	0	0	0	1,747	5,492
15	741.8	Rental of Real Building/Real Property	2,333	45	(224)	2,155	0	338	0	0	0	0	338	2,492
16	742.8	Rental of Equipment	107	2	(10)	99	0	50	9	0	0	0	59	157
17	750.8	Transportation Expense	1,141	22	(109)	1,054	0	52	0	0	0	0	52	1,106
18	756.8	Insurance - Vehicle	1,789	35	(171)	1,652	0	0	0	0	0	0	0	1,652
19	757.8	Insurance - General Liability	3,677	72	(352)	3,396	0	705	0	0	0	0	705	4,101
20	758.8	Insurance - Workman's Comp (2)	1,104	(92)	0	1,012	0	13	0	0	0	0	13	1,025
21	759.8	Insurance - Other	365	7	(35)	337	0	0	0	0	0	0	0	337
22	760.8	Advertising Expense	398	8	(38)	368	0	0	332	0	0	0	332	700
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	6,602	0	3,374	9,976	0	0	0	0	0	0	0	9,976
24	767.8	Reg. Comm. Exp. - Other	893	0	(92)	801	0	0	0	0	0	0	0	801
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	18,102	353	(1,734)	16,720	0	684	1,241	0	0	0	1,925	18,645
27		TOTAL SEWER O & M EXPENSES	126,290	3,769	(6,751)	123,308	0	3,631	4,332	128	0	2,820	10,911	134,220

Notes:
(1) Employee Pensions & Benefits 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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.	(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	188,687	203,425	14,738	7.81%
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8 Employee Pensions & Benefits	46,857	48,558	1,701	3.63%
4	710.1-.8 Purchased Sewer	0	0	0	0.00%
5	711.1-.8 Sludge Removal	24,000	24,468	468	1.95%
6	715.1-.8 Purchased Power	39,962	39,986	24	0.06%
7	716.1-.8 Fuel for Power Production	0	0	0	0.00%
8	718.1-.8 Chemicals	6,180	6,301	121	1.95%
9	720.1-.8 Materials & Supplies	28,503	29,359	856	3.00%
10	731.1-.8 Contractual Services - Eng.	6,035	6,106	71	1.17%
11	732.1-.8 Contractual Services - Acct.	2,609	2,410	(199)	(7.63%)
12	733.1-.8 Contractual Services - Legal	1,572	1,452	(120)	(7.63%)
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8 Contractual Services - Other	9,657	11,714	2,057	21.30%
15	741.1-.8 Rental of Real Building/Real Property	2,333	2,492	160	6.84%
16	742.1-.8 Rental of Equipment	107	157	51	47.33%
17	750.1-.8 Transportation Expense	9,666	9,815	149	1.54%
18	756.1-.8 Insurance - Vehicle	1,789	1,652	(137)	(7.63%)
19	757.1-.8 Insurance - General Liability	3,677	4,101	424	11.54%
20	758.1-.8 Insurance - Workman's Comp	3,375	3,305	(70)	(2.06%)
21	759.1-.8 Insurance - Other	365	337	(28)	(7.63%)
22	760.1-.8 Advertising Expense	398	700	301	75.65%
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,602	9,976	3,374	51.12%
24	767.1-.8 Reg. Comm. Exp. - Other	886	801	(84)	(9.54%)
25	770.1-.8 Bad Debt Expense	3,195	3,270	75	2.35%
26	775.1-.8 Miscellaneous Expenses	47,177	47,947	770	1.63%
27	TOTAL SEWER O & M EXPENSES	433,632	458,333	24,701	5.70%
28	TOTAL (LESS ACCTS 766 & 767)	426,145	447,556	21,411	5.02%

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	103,486	114,782	11,296	10.92%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	25,699	27,379	1,680	6.54%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	24,000	24,468	468	1.95%
6	715.1-.6	Purchased Power	38,782	38,782	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	6,180	6,301	121	1.95%
9	720.1-.6	Materials & Supplies	24,269	24,742	473	1.95%
10	731.1-.6	Contractual Services - Eng.	5,544	5,652	108	1.95%
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	5,602	6,222	620	11.07%
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	7,607	7,755	148	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	1,851	1,873	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	21,063	21,474	411	1.95%
27	**TOTAL SEWER O & M EXPENSES**		264,083	279,429	15,346	5.81%
28	**TOTAL (LESS ACCTS 766 & 767)**		264,083	279,429	15,346	5.81%

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	%
1	701.1-.7	Salaries & Wages - Employees	23,504	24,878	1,374	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	5,837	5,949	112	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	82	74	(8)	(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	1,298	1,324	26	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	918	954	36	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	420	407	(13)	(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	3,195	3,270	75	2.35%
26	775.1-.7	Miscellaneous Expenses	8,012	7,828	(184)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		43,266	44,684	1,418	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		43,266	44,684	1,418	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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	61,697	63,765	2,068	3.35%
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8 Employee Pensions & Benefits	15,321	15,230	(91)	(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	1,098	1,130	31	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	2,936	3,294	358	12.19%
10	731.1-.8 Contractual Services - Eng.	491	454	(38)	(7.63%)
11	732.1-.8 Contractual Services - Acct.	2,609	2,410	(199)	(7.63%)
12	733.1-.8 Contractual Services - Legal	1,572	1,452	(120)	(7.63%)
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8 Contractual Services - Other	4,055	5,492	1,437	35.44%
15	741.1-.8 Rental of Real Building/Real Property	2,333	2,492	160	6.84%
16	742.1-.8 Rental of Equipment	107	157	51	47.33%
17	750.1-.8 Transportation Expense	1,141	1,106	(35)	(3.08%)
18	756.1-.8 Insurance - Vehicle	1,789	1,652	(137)	(7.63%)
19	757.1-.8 Insurance - General Liability	3,677	4,101	424	11.54%
20	758.1-.8 Insurance - Workman's Comp	1,104	1,025	(79)	(7.18%)
21	759.1-.8 Insurance - Other	365	337	(28)	(7.63%)
22	760.1-.8 Advertising Expense	398	700	301	75.65%
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,602	9,976	3,374	51.12%
24	767.1-.8 Reg. Comm. Exp. - Other	886	801	(84)	(9.54%)
25	770.1-.8 Bad Debt Expense	0	0	0	0.00%
26	775.1-.8 Miscellaneous Expenses	18,102	18,645	544	3.00%
27	**TOTAL SEWER O & M EXPENSES**	126,283	134,220	7,937	6.29%
28	**TOTAL (LESS ACCTS 766 & 767)**	118,796	123,443	4,647	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 Intml.	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				28,631	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	$46	
51	Marco Island	Docket No. 920655-WS	106,820	1,868	
52	GIGA	Docket No. 920199-WS	677,601	11,852	
53	Lehigh	Docket No. 911188-WS	67,100	1,174	
54			854,174	14,940	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	17,406	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	7,558	
58			1,427,241	24,963	
59	Total Projected Rate Case Expense		2,281,415	39,904	
60	Annual Amortization		$570,354	$9,976	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	2189	
64	% of Total		100.000000%	1.749073%	

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3,263	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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.		1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	135	40	2.50%	3	0	3	0.00%	0	3
4	389.1 Other Plant & Misc. Equipment	868	18	5.56%	48	0	48	0.00%	0	48
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	51,278	32	3.13%	1,605	0	1,605	67.66%	1,086	519
8	360.2 Collection Sewers - Force	438,878	30	3.33%	14,615	0	14,615	67.66%	9,888	4,727
9	361.2 Collection Sewers - Gravity	7,974,855	45	2.22%	177,042	0	177,042	67.66%	119,786	57,256
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	26,268	38	2.63%	691	0	691	0.00%	0	691
12	364.2 Flow Measuring Devices	6,521	5	20.00%	1,304	0	1,304	0.00%	0	1,304
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	82,527	32	3.13%	2,583	0	2,583	67.66%	1,748	835
18	370.3 Receiving Wells	42,554	30	3.33%	1,417	0	1,417	67.66%	959	458
19	371.3 Pumping Equipment	138,486	18	5.56%	7,700	0	7,700	67.66%	5,210	2,490
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	67.66%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	61,550	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	239,745	32	3.13%	7,504	0	7,504	9.54%	716	6,788
24	380.4 Treatment & Disposal	1,414,412	18	5.56%	78,641	0	78,641	9.54%	7,506	71,135
25	381.4 Plant Sewers	167,010	35	2.86%	4,776	0	4,776	9.54%	456	4,320
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0	27.64%	0	0
27	389.4 Other Plant & Misc. Equipment	150,034	18	5.56%	8,342	0	8,342	9.54%	796	7,546
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	6,253	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	63,749	40	2.50%	1,594	0	1,594	0.00%	0	1,594
31	390.5 Office Furniture & Equipment	39,397	15	6.67%	2,628	0	2,628	0.00%	0	2,628
32	390.51 Computer Equipment	104,671	6	16.67%	17,482	0	17,482	0.00%	0	17,482
33	391.5 Transportation Equipment	60,501	6	16.67%	10,086	0	10,086	0.00%	0	10,086
34	392.5 Stores Equipment	568	18	5.56%	32	0	32	0.00%	0	32
35	393.5 Tools, Shop & Garage Equipment	21,958	16	6.25%	1,372	0	1,372	0.00%	0	1,372
36	394.5 Laboratory Equipment	19,913	15	6.67%	1,328	0	1,328	0.00%	0	1,328
37	395.5 Power Operated Equipment	25,149	12	8.33%	2,095	0	2,095	0.00%	0	2,095
38	396.5 Communication Equipment	11,411	10	10.00%	1,141	0	1,141	0.00%	0	1,141
39	397.5 Miscellaneous Equipment	5,130	15	6.67%	342	0	342	0.00%	0	342
40	398.5 Other Tangible Plant	9,657	10	10.00%	966	0	966	0.00%	0	966
41	**INTANGIBLE PLANT**	1,003		5.08%	51	0	51	0.00%	0	51
42	**COLLECTION PLANT**	8,497,800		2.30%	195,257	0	195,257	66.97%	130,760	64,497
43	**SYSTEM PUMPING PLANT**	263,567		4.44%	11,700	0	11,700	67.67%	7,917	3,783
44	**TREATMENT AND DISPOSAL PLANT**	2,032,750		4.88%	99,263	0	99,263	9.54%	9,474	89,789
45	**GENERAL PLANT**	368,555		10.60%	39,066	0	39,066	0.00%	0	39,066
46	**TOTAL DEPRECIATION EXPENSE**	11,163,676		3.09%	345,337	0	345,337	42.90%	148,151	197,186
47	**LESS: AMORTIZATION OF CIAC**				(264,168)	0	(264,168)		(112,025)	(152,143)
48	**NET DEPRECIATION EXPENSE - SEWER**				81,169	0	81,169		36,126	45,043

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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		
	SEWER	1996 Avg. Adj.	CIAC Amort.				Composite Non-used		
Line No.	CIAC Classifications	CIAC Balance	Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	1,908,260	5.08%	96,940	0	96,940	42.90%	41,587	55,353
2	Line/Main Extension Fees	1,757,486	2.35%	41,301	0	41,301	42.90%	17,718	23,583
3	Contributed Lines	5,263,991	2.35%	123,704	0	123,704	42.90%	53,069	70,635
4	Contributed Property Other Than Lines	(28,560)	2.85%	(814)	0	(814)	42.90%	(349)	(465)
5	Service Installation Fees	115,460	2.63%	3,037	0	3,037	0.00%	0	3,037
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	9,016,637		264,168	0	264,168		112,025	152,143

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	6,521	1,304	20.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	239,745	7,504	3.13%
5	380.4 Treatment & Disposal	1,414,412	78,641	5.56%
6	381.4 Plant Sewers	167,010	4,776	2.86%
7	382.4 Outfall Sewer Lines	0	0	0.00%
8	389.4 Other Plant & Misc. Equipment	150,034	8,342	5.56%
9	**COMPOSITE RATE**	1,977,721	100,567	5.08%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	51,278	1,605	3.13%
12	360.2 Collection Sewers - Force	438,878	14,615	3.33%
13	361.2 Collection Sewers - Gravity	7,974,855	177,042	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	82,527	2,583	3.13%
17	370.3 Receiving Wells	42,554	1,417	3.33%
18	371.3 Pumping Equipment	138,486	7,700	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	8,728,578	204,962	2.35%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	26,268	691	2.63%
23	**COMPOSITE RATE**	26,268	691	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	1,977,721	100,567	5.08%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	8,728,578	204,962	2.35%
27	Service Installation Fees (Line 23)	26,268	691	2.63%
28	**COMPOSITE RATE**	10,732,568	306,220	2.85%

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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%)**	42,370	0	42,370	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	15,303	971	16,274	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	15,303	971	16,274		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	151,077	0	151,077		
8	Non-used & Useful Property Tax Add-back (1)		69,732	69,732		
9	Adjusted Real Estate & Personal Property Tax	151,077	69,732	220,809		
10	Non-used & Useful Percent			54.92%	A-6(S)7/7	
11	Non-used & Useful Amount		(121,268)	(121,268)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	151,077	(51,536)	99,541		
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)**	208,750	(50,565)	158,185		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 / Citrus / Sugarmill Woods
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	941,564	0	941,564	B-4(S)
3	Less:				
4	O & M Expenses	438,044	20,289	458,333	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	45,043	0	45,043	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	208,750	(8,195)	200,555	B-15(S)
8	Pre-Tax Operating Expenses	691,837	12,095	703,931	
9	**PRE-TAX OPERATING INCOME**	249,727	(12,095)	237,633	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	249,727	(12,095)	237,633	
12	Less:				
13	Interest Expense:				
14	Rate Base	(111,860)	373,276	261,416	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	(5,917)	19,746	13,829	C-3
17	Net Taxable Income (L11 - L16)	255,644	(31,841)	223,804	
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)	98,615	(12,283)	86,332	
20	Less:				
21	Parent Debt Adjustment	17,119	0	17,119	C-1(S)
22	Investment Tax Credit	2,430	0	2,430	C-7(S)
23	**TOTAL INCOME TAXES**	79,066	(12,283)	66,783	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 (%)	42.90%	0.00%	42.90%	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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	712,787	0	712,787	A-6 (S)
2	Utility Land & Land Rights	4,991	0	4,991	A-6 (S)
3	Non-Used and Useful	(162,993)	0	(162,993)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(368,345)	0	(368,345)	A-10 (S)
6	CIAC	(2,308)	0	(2,308)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	417	0	417	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	(1,334)	0	(1,334)	Vol. II
13	Deferred Taxes	(13,925)	0	(13,925)	C-7 (S)
14	Working Capital Allowance	7,728	0	7,728	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	177,018	0	177,018	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

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

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**		655,057
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**		655,057
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,772
21	1993 Net Additions		1,772
22	**12/31/93 Balance**		656,829
23			
24			
25	1994 Additions		21,165
26	1994 Retirements		795
27	1994 Adjustments		0
28	1994 Net Additions		20,371
29	**12/31/94 Balance**		677,200
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(215)
32	1995 Additions		45,462
33	1995 Retirements		4,295
34	1995 Adjustments		0
35	1995 Net Additions		41,166
36	**12/31/95 Balance**		718,151
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,006)
39	1996 Additions		2,718
40	1996 Retirements		23
41	1996 Adjustments		0
42	1996 Net Additions		2,696
43	**12/31/96 Balance**		718,841

(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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3,990	0	0	0	3,990	0	3,990	3,990	0	3,990
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	4,483	0	0	0	4,483	0	4,483	4,483	0	4,483
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	1,057	0	0	0	1,057	0	1,057	1,057	0	1,057
9	361.2 Collection Sewers - Gravity	280,259	0	0	0	280,259	0	280,259	280,259	0	280,259
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	53,057	0	0	0	53,057	0	53,057	53,057	0	53,057
12	364.2 Flow Measuring Devices	3,934	0	0	0	3,934	0	3,934	3,934	0	3,934
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	8,508	0	0	0	8,508	0	8,508	8,508	0	8,508
19	371.3 Pumping Equipment	105,488	0	0	0	105,488	0	105,488	105,488	0	105,488
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	54,178	0	0	0	54,178	0	54,178	54,178	0	54,178
24	380.4 Treatment & Disposal	122,747	0	0	0	122,747	0	122,747	122,747	0	122,747
25	381.4 Plant Sewers	20,839	0	0	0	20,839	0	20,839	20,839	0	20,839
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	29,269	0	0	0	29,269	0	29,269	29,269	0	29,269
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	508	0	0	0	508	0	508	508	0	508
30	354.6 Structures & Improvements	5,170	44	(23)	21	5,191	0	5,191	5,184	0	5,184
31	390.5 Office Furniture & Equipment	3,204	0	0	0	3,204	0	3,204	3,204	0	3,204
32	390.51 Computer Equipment	7,548	1,619	0	1,619	9,167	0	9,167	8,528	0	8,528
33	391.5 Transportation Equipment	4,788	218	0	218	5,006	0	5,006	4,920	0	4,920
34	392.5 Stores Equipment	46	0	0	0	46	0	46	46	0	46
35	393.5 Tools, Shop & Garage Equipment	1,746	66	0	66	1,811	0	1,811	1,786	0	1,786
36	394.5 Laboratory Equipment	1,588	51	0	51	1,639	0	1,639	1,619	0	1,619
37	395.5 Power Operated Equipment	1,608	721	0	721	2,330	0	2,330	2,045	0	2,045
38	396.5 Communication Equipment	928	0	0	0	928	0	928	928	0	928
39	397.5 Miscellaneous Equipment	417	0	0	0	417	0	417	417	0	417
40	398.5 Other Tangible Plant	785	0	0	0	785	0	785	785	0	785
41	**INTANGIBLE PLANT**	3,990	0	0	0	3,990	0	3,990	3,990	0	3,990
42	**COLLECTION PLANT**	342,790	0	0	0	342,790	0	342,790	342,790	0	342,790
43	**SYSTEM PUMPING PLANT**	113,996	0	0	0	113,996	0	113,996	113,996	0	113,996
44	**TREATMENT AND DISPOSAL PLANT**	227,033	0	0	0	227,033	0	227,033	227,033	0	227,033
45	**GENERAL PLANT**	28,336	2,718	(23)	2,696	31,032	0	31,032	29,969	0	29,969
46	**TOTAL PLANT IN SERVICE**	716,145	2,718	(23)	2,696	718,841	0	718,841	717,779	0	717,779
47	**LAND & LAND RIGHTS**	4,991	0	0	0	4,991	0	4,991	4,991	0	4,991
48	**TOTAL PIS LESS LAND**	711,154	2,718	(23)	2,696	713,850	0	713,850	712,787	0	712,787

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
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	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	0	3,990
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	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	0	4,483
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	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	0	1,057
9	361.2 Collection Sewers - Gravity	280,259	280,259	280,259	280,259	280,259	280,259	280,259	280,259	280,259	280,259	280,259	280,259	280,259	0	280,259
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	53,057	53,057	53,057	53,057	53,057	53,057	53,057	53,057	53,057	53,057	53,057	53,057	53,057	0	53,057
12	364.2 Flow Measuring Devices	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	0	3,934
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	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	8,508	0	8,508
19	371.3 Pumping Equipment	105,488	105,488	105,488	105,488	105,488	105,488	105,488	105,488	105,488	105,488	105,488	105,488	105,488	0	105,488
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	54,178	54,178	54,178	54,178	54,178	54,178	54,178	54,178	54,178	54,178	54,178	54,178	54,178	0	54,178
24	380.4 Treatment & Disposal	122,747	122,747	122,747	122,747	122,747	122,747	122,747	122,747	122,747	122,747	122,747	122,747	122,747	0	122,747
25	381.4 Plant Sewers	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	0	20,839
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	29,269	29,269	29,269	29,269	29,269	29,269	29,269	29,269	29,269	29,269	29,269	29,269	29,269	0	29,269
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	508	508	508	508	508	508	508	508	508	508	508	508	508	0	508
30	354.5 Structures & Improvements	5,170	5,167	5,188	5,192	5,192	5,193	5,175	5,175	5,176	5,180	5,183	5,187	5,191	21	5,184
31	390.5 Office Furniture & Equipment	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	0	3,204
32	390.51 Computer Equipment	7,548	8,190	8,239	8,372	8,398	8,425	8,582	8,606	8,635	8,767	8,895	9,034	9,167	1,619	8,528
33	391.5 Transportation Equipment	4,788	4,874	4,881	4,899	4,902	4,906	4,927	4,931	4,934	4,952	4,969	4,988	5,006	218	4,920
34	392.5 Stores Equipment	46	46	46	46	46	46	46	46	46	46	46	46	46	0	46
35	393.5 Tools, Shop & Garage Equipment	1,746	1,772	1,774	1,779	1,780	1,781	1,788	1,789	1,790	1,795	1,800	1,806	1,811	66	1,788
36	394.5 Laboratory Equipment	1,568	1,608	1,610	1,614	1,615	1,618	1,621	1,622	1,623	1,627	1,631	1,635	1,639	51	1,619
37	395.5 Power Operated Equipment	1,608	1,895	1,917	1,976	1,987	1,999	2,069	2,081	2,093	2,152	2,209	2,271	2,330	721	2,045
38	396.5 Communication Equipment	928	928	928	928	928	928	928	928	928	928	928	928	928	0	928
39	397.5 Miscellaneous Equipment	417	417	417	417	417	417	417	417	417	417	417	417	417	0	417
40	398.5 Other Tangible Plant	785	785	785	785	785	785	785	785	785	785	785	785	785	0	785
41	**INTANGIBLE PLANT**	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	0	3,990
42	**COLLECTION PLANT**	342,790	342,790	342,790	342,790	342,790	342,790	342,790	342,790	342,790	342,790	342,790	342,790	342,790	0	342,790
43	**SYSTEM PUMPING PLANT**	113,996	113,996	113,996	113,996	113,996	113,996	113,996	113,996	113,996	113,996	113,996	113,996	113,996	0	113,996
44	**TREATMENT AND DISPOSAL PLANT**	227,033	227,033	227,033	227,033	227,033	227,033	227,033	227,033	227,033	227,033	227,033	227,033	227,033	0	227,033
45	**GENERAL PLANT**	28,336	29,414	29,498	29,726	29,764	29,809	30,050	30,094	30,138	30,361	30,576	30,809	31,032	2,696	29,969
46	**TOTAL PLANT IN SERVICE**	716,145	717,224	717,307	717,529	717,574	717,618	717,859	717,903	717,948	718,170	718,385	718,619	718,841	2,696	717,779
47	**LAND & LAND RIGHTS**	4,991	4,991	4,991	4,991	4,991	4,991	4,991	4,991	4,991	4,991	4,991	4,991	4,991	0	4,991
48	**TOTAL PIS LESS LAND**	711,154	712,232	712,315	712,538	712,582	712,626	712,868	712,912	712,956	713,179	713,393	713,627	713,850	2,696	712,787

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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-6 (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*	17	1	4	1	1	(18)	1	1	4	3	4	4	21	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	642	50	132	26	26	157	26	26	132	128	139	132	1,819	980
33	391.5 Transportation Equipment	86	7	18	4	4	21	4	4	18	17	19	18	218	132
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	26	2	5	1	1	6	1	1	5	5	6	5	66	40
36	394.5 Laboratory Equipment	20	2	4	1	1	5	1	1	4	4	4	4	51	31
37	395.5 Power Operated Equipment	286	22	59	12	12	70	12	12	59	57	62	59	721	437
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**	1,078	83	222	44	44	241	44	44	222	215	234	222	2,696	1,634
46	**TOTAL NET ADDITIONS**	1,078	83	222	44	44	241	44	44	222	215	234	222	2,696	1,634
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	1,078	83	222	44	44	241	44	44	222	215	234	222	2,696	1,634

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	17	1	4	1	1	4	1	1	4	3	4	4	44	26
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	642	50	132	26	26	157	26	26	132	128	139	132	1,619	980
33	391.5 Transportation Equipment	86	7	18	4	4	21	4	4	18	17	19	18	218	132
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	26	2	5	1	1	6	1	1	5	5	6	5	66	40
36	394.5 Laboratory Equipment	20	2	4	1	1	5	1	1	4	4	4	4	51	31
37	395.5 Power Operated Equipment	286	22	59	12	12	70	12	12	59	57	62	59	721	437
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	1,078	83	222	44	44	264	44	44	222	215	234	222	2,718	1,646
46	TOTAL GROSS ADDITIONS	1,078	83	222	44	44	264	44	44	222	215	234	222	2,718	1,646
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	1,078	83	222	44	44	264	44	44	222	215	234	222	2,718	1,646

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	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	23	0	0	0	0	0	0	23	12
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	23	0	0	0	0	0	0	23	12
46	**TOTAL RETIREMENTS**	0	0	0	0	0	23	0	0	0	0	0	0	23	12
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	23	0	0	0	0	0	0	23	12

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3,990	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	4,483	0.00%	0
7	354.2 Structures & Improvements	0	64.00%	0
8	360.2 Collection Sewers - Force	1,057	64.00%	676
9	361.2 Collection Sewers - Gravity	280,259	64.00%	179,366
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	53,057	0.00%	0
12	364.2 Flow Measuring Devices	3,934	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	64.00%	0
18	370.3 Receiving Wells	8,508	64.00%	5,445
19	371.3 Pumping Equipment	105,488	64.00%	67,512
20	389.3 Other Plant & Misc. Equipment	0	64.00%	0
21	***TREATMENT AND DISPOSAL PLANT***			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	54,178	39.98%	21,659
24	380.4 Treatment & Disposal	122,747	39.98%	49,072
25	381.4 Plant Sewers	20,839	39.98%	8,331
26	382.4 Outfall Sewer Lines	0	39.98%	0
27	389.4 Other Plant & Misc. Equipment	29,269	39.98%	11,701
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	508	0.00%	0
30	354.5 Structures & Improvements	5,184	0.00%	0
31	390.5 Office Furniture & Equipment	3,204	0.00%	0
32	390.51 Computer Equipment	8,528	0.00%	0
33	391.5 Transportation Equipment	4,920	0.00%	0
34	392.5 Stores Equipment	46	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,786	0.00%	0
36	394.5 Laboratory Equipment	1,619	0.00%	0
37	395.5 Power Operated Equipment	2,045	0.00%	0
38	*396.5 Communication Equipment*	928	0.00%	0
39	397.5 Miscellaneous Equipment	417	0.00%	0
40	398.5 Other Tangible Plant	785	0.00%	0
41	**INTANGIBLE PLANT**	3,990	0.00%	0
42	**COLLECTION PLANT**	342,790	52.52%	180,042
43	**SYSTEM PUMPING PLANT**	113,996	64.00%	72,957
44	**TREATMENT AND DISPOSAL PLANT**	227,033	39.98%	90,763
45	**GENERAL PLANT**	29,969	0.00%	0
46	**TOTAL PLANT IN SERVICE**	717,779	47.89%	343,762
47	**LAND & LAND RIGHTS**	4,991	0.00%	0
48	**TOTAL PIS LESS LAND**	712,787	48.23%	343,762

Note: May not cross foot due to rounding

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	343,762	0	343,762	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(180,769)	0	(180,769)	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**	162,993	0	162,993	

Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**		281,355
10	Utility Adjustment to ordered balance (1)		(10,324)
11	1992 Additions		16,242
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		16,242
15	**12/31/92 Balance**		287,273
16			
17			
18	1993 Additions		19,020
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	640
21	1993 Net Additions		19,659
22	**12/31/93 Balance**		306,932
23			
24			
25	1994 Additions		25,522
26	1994 Retirements		795
27	1994 Adjustments		0
28	1994 Net Additions		24,727
29	**12/31/94 Balance**		331,659
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(95)
32	1995 Additions		27,361
33	1995 Retirements		4,295
34	1995 Adjustments		0
35	1995 Net Additions		23,066
36	**12/31/95 Balance**		354,630
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(574)
39	1996 Additions		28,610
40	1996 Retirements		23
41	1996 Adjustments		0
42	1996 Net Additions		28,587
43	**12/31/96 Balance**		382,643

(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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	883	100	983	0	983	933	0	933
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	53	35	88	0	88	70	0	70
9	361.2 Collection Sewers - Gravity	134,285	6,222	140,507	0	140,507	137,396	0	137,396
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	26,761	1,395	28,156	0	28,156	27,459	0	27,459
12	364.2 Flow Measuring Devices	2,246	787	3,033	0	3,033	2,639	0	2,639
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	425	283	708	0	708	566	0	566
19	371.3 Pumping Equipment	75,274	5,865	81,139	0	81,139	78,206	0	78,206
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	15,315	1,696	17,011	0	17,011	16,163	0	16,163
24	380.4 Treatment & Disposal	76,155	6,825	82,980	0	82,980	79,567	0	79,567
25	381.4 Plant Sewers	3,047	596	3,643	0	3,643	3,345	0	3,345
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	6,114	1,627	7,741	0	7,741	6,927	0	6,927
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,168	107	1,276	0	1,276	1,221	0	1,221
31	390.5 Office Furniture & Equipment	1,477	214	1,691	0	1,691	1,583	0	1,583
32	390.51 Computer Equipment	3,466	1,422	4,888	0	4,888	4,177	0	4,177
33	391.5 Transportation Equipment	3,537	820	4,357	0	4,357	3,947	0	3,947
34	392.5 Stores Equipment	16	3	19	0	19	17	0	17
35	393.5 Tools, Shop & Garage Equipment	903	112	1,015	0	1,015	960	0	960
36	394.5 Laboratory Equipment	235	108	343	0	343	289	0	289
37	395.5 Power Operated Equipment	1,641	170	1,811	0	1,811	1,726	0	1,726
38	396.5 Communication Equipment	434	93	527	0	527	480	0	480
39	397.5 Miscellaneous Equipment	105	28	133	0	133	119	0	119
40	398.5 Other Tangible Plant	516	79	595	0	595	555	0	555
41	INTANGIBLE PLANT	883	100	983	0	983	933	0	933
42	COLLECTION PLANT	163,345	8,439	171,784	0	171,784	167,564	0	167,564
43	SYSTEM PUMPING PLANT	75,699	6,148	81,847	0	81,847	78,772	0	78,772
44	TREATMENT AND DISPOSAL PLANT	100,631	10,744	111,375	0	111,375	106,002	0	106,002
45	GENERAL PLANT	13,498	3,156	16,654	0	16,654	15,074	0	15,074
46	TOTAL SEWER ACCUM. DEPR.	354,056	28,587	382,643	0	382,643	368,345	0	368,345

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	883	891	899	907	915	923	935	943	951	959	967	975	983	100	933
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	53	56	59	62	65	68	70	73	76	79	82	85	88	35	70
9	361.2 Collection Sewers - Gravity	134,285	134,804	135,323	135,842	136,361	136,880	137,393	137,912	138,431	138,950	139,469	139,988	140,507	6,222	137,396
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	26,761	26,877	26,993	27,109	27,225	27,341	27,460	27,576	27,692	27,808	27,924	28,040	28,156	1,395	27,459
12	364.2 Flow Measuring Devices	2,246	2,312	2,378	2,444	2,510	2,576	2,637	2,703	2,769	2,835	2,901	2,967	3,033	787	2,639
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	425	449	473	497	521	545	564	588	612	636	660	684	708	283	566
19	371.3 Pumping Equipment	75,274	75,763	76,252	76,741	77,230	77,719	78,205	78,694	79,183	79,672	80,161	80,650	81,139	5,865	78,206
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	15,315	15,456	15,597	15,738	15,879	16,020	16,165	16,306	16,447	16,588	16,729	16,870	17,011	1,696	16,163
24	380.4 Treatment & Disposal	76,155	76,724	77,293	77,862	78,431	79,000	79,566	80,135	80,704	81,273	81,842	82,411	82,980	6,825	79,567
25	381.4 Plant Sewers	3,047	3,097	3,147	3,197	3,247	3,297	3,343	3,393	3,443	3,493	3,543	3,593	3,643	596	3,345
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	6,114	6,250	6,386	6,522	6,658	6,794	6,925	7,061	7,197	7,333	7,469	7,605	7,741	1,627	6,927
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	1,168	1,179	1,190	1,201	1,212	1,223	1,210	1,221	1,232	1,243	1,254	1,265	1,276	107	1,221
31	390.5 Office Furniture & Equipment	1,477	1,495	1,513	1,531	1,549	1,567	1,583	1,601	1,619	1,637	1,655	1,673	1,691	214	1,583
32	390.51 Computer Equipment	3,466	3,585	3,704	3,823	3,942	4,061	4,174	4,293	4,412	4,531	4,650	4,769	4,888	1,422	4,177
33	391.5 Transportation Equipment	3,537	3,605	3,673	3,741	3,809	3,877	3,949	4,017	4,085	4,153	4,221	4,289	4,357	820	3,947
34	392.5 Stores Equipment	16	16	16	16	16	16	19	19	19	19	19	19	19	3	17
35	393.5 Tools, Shop & Garage Equipment	903	912	921	930	939	948	961	970	979	988	997	1,006	1,015	112	960
36	394.5 Laboratory Equipment	235	244	253	262	271	280	289	298	307	316	325	334	343	108	289
37	395.5 Power Operated Equipment	1,641	1,655	1,669	1,683	1,697	1,711	1,727	1,741	1,755	1,769	1,783	1,797	1,811	170	1,726
38	396.5 Communication Equipment	434	442	450	458	466	474	479	487	495	503	511	519	527	93	480
39	397.5 Miscellaneous Equipment	105	107	109	111	113	115	121	123	125	127	129	131	133	28	119
40	398.5 Other Tangible Plant	516	523	530	537	544	551	553	560	567	574	581	588	595	79	555
41	INTANGIBLE PLANT	883	891	899	907	915	923	935	943	951	959	967	975	983	100	933
42	COLLECTION PLANT	163,345	164,049	164,753	165,457	166,161	166,865	167,560	168,264	168,968	169,672	170,376	171,080	171,784	8,439	167,564
43	SYSTEM PUMPING PLANT	75,699	76,212	76,725	77,238	77,751	78,264	78,769	79,282	79,795	80,308	80,821	81,334	81,847	6,148	78,772
44	TREATMENT AND DISPOSAL PLANT	100,631	101,527	102,423	103,319	104,215	105,111	105,999	106,895	107,791	108,687	109,583	110,479	111,375	10,744	106,002
45	GENERAL PLANT	13,498	13,763	14,028	14,293	14,558	14,823	15,064	15,329	15,594	15,859	16,124	16,389	16,654	3,156	15,074
46	TOTAL SEWER ACCUM. DEPR.	354,056	356,442	358,828	361,214	363,600	365,986	368,327	370,713	373,099	375,485	377,871	380,257	382,643	28,587	368,345

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8	8	8	8	8	12	8	8	8	8	8	8	100	50
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	3	3	3	3	3	2	3	3	3	3	3	3	35	17
9	361.2 Collection Sewers - Gravity	519	519	519	519	519	513	519	519	519	519	519	519	6,222	3,111
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	116	116	116	116	116	119	116	116	116	116	116	116	1,395	698
12	364.2 Flow Measuring Devices	66	66	66	66	66	61	66	66	66	66	66	66	787	393
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	24	24	24	24	24	19	24	24	24	24	24	24	283	141
19	371.3 Pumping Equipment	489	489	489	489	489	486	489	489	489	489	489	489	5,865	2,932
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	141	141	141	141	141	145	141	141	141	141	141	141	1,696	848
24	380.4 Treatment & Disposal	569	569	569	569	569	566	569	569	569	569	569	569	6,825	3,412
25	381.4 Plant Sewers	50	50	50	50	50	46	50	50	50	50	50	50	596	298
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	136	136	136	136	136	131	136	136	136	136	136	136	1,627	813
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	11	11	11	11	(14)	11	11	11	11	11	11	107	53
31	390.5 Office Furniture & Equipment	18	18	18	18	18	16	18	18	18	18	18	18	214	107
32	390.51 Computer Equipment	119	119	119	119	119	113	119	119	119	119	119	119	1,422	711
33	391.5 Transportation Equipment	68	68	68	68	68	72	68	68	68	68	68	68	820	410
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	9	9	9	9	9	13	9	9	9	9	9	9	112	56
36	394.5 Laboratory Equipment	9	9	9	9	9	9	9	9	9	9	9	9	108	54
37	395.5 Power Operated Equipment	14	14	14	14	14	16	14	14	14	14	14	14	170	85
38	396.5 Communication Equipment	8	8	8	8	8	5	8	8	8	8	8	8	93	46
39	397.5 Miscellaneous Equipment	2	2	2	2	2	6	2	2	2	2	2	2	28	14
40	398.5 Other Tangible Plant	7	7	7	7	7	2	7	7	7	7	7	7	79	39
41	**INTANGIBLE PLANT**	8	8	8	8	8	12	8	8	8	8	8	8	100	50
42	**COLLECTION PLANT**	704	704	704	704	704	695	704	704	704	704	704	704	8,439	4,219
43	**SYSTEM PUMPING PLANT**	513	513	513	513	513	505	513	513	513	513	513	513	6,148	3,073
44	**TREATMENT AND DISPOSAL PLANT**	896	896	896	896	896	888	896	896	896	896	896	896	10,744	5,371
45	**GENERAL PLANT**	265	265	265	265	265	241	265	265	265	265	265	265	3,156	1,577
46	**TOTAL NET ADDITIONS**	2,386	2,386	2,386	2,386	2,386	2,341	2,386	2,386	2,386	2,386	2,386	2,386	28,587	14,290

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8	8	8	8	8	12	8	8	8	8	8	8	100	50
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	3	3	3	3	3	2	3	3	3	3	3	3	35	17
9	361.2 Collection Sewers - Gravity	519	519	519	519	519	513	519	519	519	519	519	519	6,222	3,111
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	116	116	116	116	116	119	116	116	116	116	116	116	1,395	698
12	364.2 Flow Measuring Devices	66	66	66	66	66	61	66	66	66	66	66	66	787	393
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	24	24	24	24	24	19	24	24	24	24	24	24	283	141
19	371.3 Pumping Equipment	489	489	489	489	489	486	489	489	489	489	489	489	5,865	2,932
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	141	141	141	141	141	145	141	141	141	141	141	141	1,696	848
24	380.4 Treatment & Disposal	569	569	569	569	569	566	569	569	569	569	569	569	6,825	3,412
25	381.4 Plant Sewers	50	50	50	50	50	46	50	50	50	50	50	50	596	298
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	136	136	136	136	136	131	136	136	136	136	136	136	1,627	813
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	11	11	11	11	9	11	11	11	11	11	11	130	65
31	390.5 Office Furniture & Equipment	18	18	18	18	18	16	18	18	18	18	18	18	214	107
32	390.51 Computer Equipment	119	119	119	119	119	113	119	119	119	119	119	119	1,422	711
33	391.5 Transportation Equipment	68	68	68	68	68	72	68	68	68	68	68	68	820	410
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	9	9	9	9	9	13	9	9	9	9	9	9	112	56
36	394.5 Laboratory Equipment	9	9	9	9	9	9	9	9	9	9	9	9	108	54
37	395.5 Power Operated Equipment	14	14	14	14	14	16	14	14	14	14	14	14	170	85
38	396.5 Communication Equipment	8	8	8	8	8	5	8	8	8	8	8	8	93	46
39	397.5 Miscellaneous Equipment	2	2	2	2	2	6	2	2	2	2	2	2	28	14
40	398.5 Other Tangible Plant	7	7	7	7	7	2	7	7	7	7	7	7	79	39
41	**INTANGIBLE PLANT**	8	8	8	8	8	12	8	8	8	8	8	8	100	50
42	**COLLECTION PLANT**	704	704	704	704	704	695	704	704	704	704	704	704	8,439	4,219
43	**SYSTEM PUMPING PLANT**	513	513	513	513	513	505	513	513	513	513	513	513	6,148	3,073
44	**TREATMENT AND DISPOSAL PLANT**	896	896	896	896	896	888	896	896	896	896	896	896	10,744	5,371
45	**GENERAL PLANT**	265	265	265	265	265	264	265	265	265	265	265	265	3,179	1,589
46	**TOTAL GROSS ADDITIONS**	2,386	2,386	2,386	2,386	2,386	2,364	2,386	2,386	2,386	2,386	2,386	2,386	28,610	14,302

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	23	0	0	0	0	0	0	23	12
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	23	0	0	0	0	0	0	23	12
46	**TOTAL RETIREMENTS**	0	0	0	0	0	23	0	0	0	0	0	0	23	12

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	933	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	64.00%	0
8	360.2 Collection Sewers - Force	70	64.00%	45
9	361.2 Collection Sewers - Gravity	137,396	64.00%	87,933
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	27,459	0.00%	0
12	364.2 Flow Measuring Devices	2,639	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	64.00%	0
18	370.3 Receiving Wells	566	64.00%	362
19	371.3 Pumping Equipment	78,206	64.00%	50,052
20	389.3 Other Plant & Misc. Equipment	0	64.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	16,163	39.98%	6,462
24	380.4 Treatment & Disposal	79,567	39.98%	31,809
25	381.4 Plant Sewers	3,345	39.98%	1,337
26	382.4 Outfall Sewer Lines	0	39.98%	0
27	389.4 Other Plant & Misc. Equipment	6,927	39.98%	2,769
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	1,221	0.00%	0
31	390.5 Office Furniture & Equipment	1,583	0.00%	0
32	390.51 Computer Equipment	4,177	0.00%	0
33	391.5 Transportation Equipment	3,947	0.00%	0
34	392.5 Stores Equipment	17	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	960	0.00%	0
36	394.5 Laboratory Equipment	289	0.00%	0
37	395.5 Power Operated Equipment	1,726	0.00%	0
38	396.5 Communication Equipment	480	0.00%	0
39	397.5 Miscellaneous Equipment	119	0.00%	0
40	398.5 Other Tangible Plant	555	0.00%	0
41	**INTANGIBLE PLANT**	933	0.00%	0
42	**COLLECTION PLANT**	167,564	52.50%	87,978
43	**SYSTEM PUMPING PLANT**	78,772	64.00%	50,414
44	**TREATMENT AND DISPOSAL PLANT**	106,002	39.98%	42,377
45	**GENERAL PLANT**	15,074	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	368,345	49.08%	180,769

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	590
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	884
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	884
15	**12/31/92 Balance**	1,474
16		
17		
18	1993 Additions	1,342
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,342
22	**12/31/93 Balance**	2,816
23		
24		
25	1994 Additions	(508)
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additons	(508)
29	**12/31/94 Balance**	2,308
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	2,308
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	2,308

(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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,983	0	1,983	0	1,983	1,983	0	1,983	0.00%	0
2	Line/Main Extensions	225	0	225	0	225	225	0	225	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	52.52%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	64.00%	0
5	Service Installation Fees	100	0	100	0	100	100	0	100	0.00%	0
6	**TOTAL SEWER CIAC**	2,308	0	2,308	0	2,308	2,308	0	2,308	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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	0	1,983
2	Line/Main Extensions	225	225	225	225	225	225	225	225	225	225	225	225	225	0	225
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	100	100	100	100	100	100	100	100	100	100	100	100	100	0	100
6	TOTAL SEWER CIAC	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	0	2,308

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

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

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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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	35
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	26
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	26
15	**12/31/92 Balance**	61
16		
17		
18	1993 Additions	70
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	70
22	**12/31/93 Balance**	131
23		
24		
25	1994 Additions	121
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	121
29	**12/31/94 Balance**	252
30		
31		
32	1995 Additions	109
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	109
36	**12/31/95 Balance**	361
37		
38		
39	1996 Additions	109
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	109
43	**12/31/96 Balance**	470

(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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	311	99	410	0	410	361	0	361	0.00%	0
2	Line/Main Extensions	35	7	42	0	42	38	0	38	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	52.50%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	64.00%	0
5	Service Installation Fees	16	3	19	0	19	18	0	18	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	362	109	471	0	471	417	0	417	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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	311	319	327	335	343	351	362	370	378	386	394	402	410	99	361
2	Line/Main Extensions	35	36	37	38	39	40	36	37	38	39	40	41	42	7	38
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	16	16	16	16	16	16	19	19	19	19	19	19	19	3	18
6	TOTAL	362	371	380	389	398	407	417	426	435	444	453	462	471	109	417

Note: May not cross-foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8	8	8	8	8	11	8	8	8	8	8	8	99	50
2	Line/Main Extensions	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
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	3	0	0	0	0	0	0	3	2
6	TOTAL	9	9	9	9	9	10	9	9	9	9	9	9	109	55

Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8	8	8	8	8	11	8	8	8	8	8	8	99	50
2	Line/Main Extensions	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
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	3	0	0	0	0	0	0	3	2
6	TOTAL	9	9	9	9	9	10	9	9	9	9	9	9	109	55

Note: May not cross foot due to rounding.

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

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

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	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%
Woolens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

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

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	39.98%
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	4,551,886	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	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	434,625	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)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,869	985,050	965,107	1,054,323	912,827	769,357	769,357	742,067	704,262	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,897	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	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	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,216
3	Construction In Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	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)	(92,360,898)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,326	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	1,414,836	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,840,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	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	4,507,885	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	12,868,020	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	4,398,985	4,548,529	4,456,554	4,836,059	4,516,754	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)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	90,145	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	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,516	9,487,912
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	1,825,403	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	4,685,869	4,605,421	4,524,873	4,444,325	4,363,777	4,918,862
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	308,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,468,022	333,207,923

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,456	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,888,573	97,855,985	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,898,756	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	1,765,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,835,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,783,167	1,864,015	1,871,478	1,974,160	2,076,862	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)	307,881	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	13,960
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	14,282,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,396,137	119,516,274	119,727,886	119,942,799	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	326,681,759	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	343,468,022	333,207,923

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

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 - %	47.89%	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 Amortzation - %	49.08%	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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	55,514	0	55,514	18,921	74,435	34.08%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	55,514	0	55,514	18,921	74,435		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	67,539	2,642	70,181	0	70,181		B-6(S)
7 Depreciation net of CIAC Amort -	16,268	0	16,268	0	16,268		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	15,176	(4,560)	10,616	851 (A)	11,467		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(21,637)	(223)	(21,860)	6,970 (B)	(14,890)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	77,347	(2,142)	75,205	7,821	83,026		
12 **NET OPERATING INCOME**	(21,833)	2,142	(19,691)	11,100	(8,591)		
13 **RATE BASE**	177,018	0	177,018		177,018		A-2(S)
14 **RATE OF RETURN**	(12.33%)		(11.12%)		(4.85%)		D-1(S)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

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

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	55,514	0	55,514	64,701	120,215	116.55%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	55,514	0	55,514	64,701	120,215		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	67,539	2,642	70,181	0	70,181		B-6(S)
7	Depreciation net of CIAC Amort	16,268	0	16,268	0	16,268		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	15,176	(4,560)	10,616	2,912 (A)	13,528		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(21,637)	(223)	(21,860)	23,835 (B)	1,975		B-17(S),B-2(S)3/3
11	Total Operating Expenses	77,347	(2,142)	75,205	26,747	101,952		
12	**NET OPERATING INCOME**	(21,833)	2,142	(19,691)	37,954	18,263		
13	**RATE BASE**	177,018	0	177,018		177,018		A-2(S)
14	**RATE OF RETURN**	(12.33%)		(11.12%)		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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%	(25.60%)	D-1(S)	
3	Rate of Return (%)	10.32%	(4.85%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	177,018	177,018	A-2(S)	
6	Required Income (L3 x L5)	18,263	(8,591)		
7	Adjusted Income Under Present Rates	(19,691)	(19,691)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	37,954	11,100		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	61,789	18,070		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED BEVENUE ADJ. WITH RAF (L10 / L11)**	64,701	18,921		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	61,789	18,070		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	23,835	6,970		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,912	851		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	37,954	11,100		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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	504	
9			
10	2. Conservation Program Expenses	352	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	123	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	1,662	
17			
18	6.	0	
19			
20	7.	0	
21			
22		2,642	
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.	153	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	109	
41			
42	4. Non Used and Useful Property Taxes	(4,822)	
43			
44		(4,560)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(223)	
47			
48	2.	0	
49			
50		(223)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(2,142)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	54,466	0	54,466
9	522.2 Measured - Commercial	1,048	0	1,048
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	55,514	0	55,514
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**	55,514	0	55,514
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**	55,514	0	55,514

Note: May not cross foot due to rounding.

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

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	34,870	1,907	36,778	28,225	1,345	29,569	1,833	190	2,023	4,812	373	5,185
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	8,714	61	8,775	7,053	0	7,053	458	26	484	1,203	36	1,238
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	739	0	739	739	0	739	0	0	0	0	0	0
6	715 Purchased Power	4,644	11	4,655	4,557	0	4,557	6	0	6	81	11	92
7	716 Fuel for Power Production	92	0	92	92	0	92	0	0	0	0	0	0
8	718 Chemicals	984	0	984	984	0	984	0	0	0	0	0	0
9	720 Materials & Supplies	4,503	57	4,560	4,185	0	4,185	97	10	108	221	47	268
10	731 Contractual Services - Eng.	37	0	37	0	0	0	0	0	0	37	0	37
11	732 Contractual Services - Acct.	196	0	196	0	0	0	0	0	0	196	0	196
12	733 Contractual Services - Legal	118	0	118	0	0	0	0	0	0	118	0	118
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	2,192	255	2,447	1,888	113	2,001	0	0	0	305	142	447
15	741 Rental of Real Building/Real Property	175	27	203	0	0	0	0	0	0	175	27	203
16	742 Rental of Equipment	318	5	323	310	0	310	0	0	0	8	5	13
17	750 Transportation Expense	1,845	13	1,858	1,691	0	1,691	69	9	78	86	4	90
18	756 Insurance - Vehicle	134	0	134	0	0	0	0	0	0	134	0	134
19	757 Insurance - General Liability	276	57	333	0	0	0	0	0	0	276	57	333
20	758 Insurance - Workman's Comp	596	3	599	483	0	483	31	2	33	82	1	83
21	759 Insurance - Other	27	0	27	0	0	0	0	0	0	27	0	27
22	760 Advertising Expense	30	27	57	0	0	0	0	0	0	30	27	57
23	766 Reg. Comm. Exp. - Rate Case Amort.	811	0	811	0	0	0	0	0	0	811	0	811
24	767 Reg. Comm. Exp. - Other	65	0	65	0	0	0	0	0	0	65	0	65
25	770 Bad Debt Expense	240	26	266	0	0	0	240	26	266	0	0	0
26	775 Miscellaneous Expenses	5,932	191	6,123	3,970	0	3,970	602	35	637	1,360	157	1,516
27	TOTAL SEWER O & M EXPENSES	67,539	2,642	70,181	54,175	1,458	55,633	3,337	296	3,634	10,027	887	10,914

Notes:
(1) Employee Pensions & Benefits 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2,873	2,590	3,011	2,897	2,964	2,881	2,980	2,962	2,884	2,976	2,884	2,967	34,870	1,907	36,778
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)	718	647	752	724	741	720	745	740	721	744	721	742	8,714	61	8,775
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	0	0	153	0	0	153	127	0	153	0	0	153	739	0	739
6	715.1-.8 Purchased Power	395	386	386	386	386	386	386	386	386	386	386	386	4,644	11	4,655
7	716.1-.8 Fuel for Power Production	0	0	0	92	0	0	0	0	0	0	0	0	92	0	92
8	718.1-.8 Chemicals	39	85	135	38	38	182	38	38	135	86	38	135	984	(0)	984
9	720.1-.8 Materials & Supplies	405	787	603	193	254	396	499	192	534	193	254	193	4,503	57	4,560
10	731.1-.8 Contractual Services - Eng.	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
11	732.1-.8 Contractual Services - Acct.	16	15	17	17	17	16	16	16	16	17	16	16	196	0	196
12	733.1-.8 Contractual Services - Legal	10	9	10	10	10	10	10	10	10	10	10	10	118	0	118
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	35	107	311	109	108	307	109	108	307	109	353	231	2,192	255	2,447
15	741.1-.8 Rental of Real Building/Real Property	14	14	15	15	15	15	15	15	15	15	14	15	175	27	203
16	742.1-.8 Rental of Equipment	27	24	24	24	24	24	24	24	24	24	50	24	318	5	-
17	750.1-.8 Transportation Expense	157	153	154	154	154	153	154	154	153	154	153	154	1,845	13	1,858
18	756.1-.8 Insurance - Vehicle	11	11	12	11	11	11	11	11	11	11	11	11	134	0	134
19	757.1-.8 Insurance - General Liability	23	22	24	24	23	23	23	23	23	23	23	23	276	57	333
20	758.1-.8 Insurance - Workman's Comp (2)	49	44	51	50	51	49	51	51	49	51	49	51	596	3	599
21	759.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
22	760.1-.8 Advertising Expense	2	2	3	3	3	2	3	3	2	3	2	2	30	27	57
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	67	64	69	69	68	67	68	68	67	69	66	67	811	0	811
24	767.1-.8 Reg. Comm. Exp. - Other	5	5	6	6	5	5	5	5	5	6	5	5	65	0	65
25	770.1-.8 Bad Debt Expense	20	18	20	20	20	20	20	20	20	21	20	20	240	26	266
26	775.1-.8 Miscellaneous Expenses	334	302	329	520	517	680	931	516	516	521	312	453	5,932	191	6,123
27	TOTAL SEWER O & M EXPENSES	5,206	5,290	6,090	5,366	5,414	6,108	6,222	5,348	6,037	5,423	5,372	5,863	67,539	2,642	70,181

Notes:
(1) Employee Pensions & Benefits 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2,325	2,071	2,443	2,332	2,405	2,329	2,420	2,402	2,334	2,411	2,339	2,413	28,225	1,345	29,569
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)	581	518	611	583	601	582	605	600	583	603	585	603	7,053	0	7,053
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	0	0	153	0	0	153	127	0	153	0	0	153	739	0	739
6	715.1-.6 Purchased Power	386	379	379	379	379	379	379	379	379	379	379	379	4,557	0	4,557
7	716.1-.6 Fuel for Power Production	0	0	0	92	0	0	0	0	0	0	0	0	92	0	92
8	718.1-.6 Chemicals	39	85	135	38	38	182	38	38	135	86	38	135	984	(0)	984
9	720.1-.6 Materials & Supplies	379	762	576	166	227	370	473	166	506	166	226	166	4,185	0	4,185
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	10	83	285	83	82	281	84	82	282	83	326	206	1,888	113	2,001
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	27	23	23	23	23	23	23	23	23	23	49	23	310	0	310
17	750.1-.6 Transportation Expense	144	141	141	141	141	140	141	140	141	141	141	141	1,691	0	1,691
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)	40	35	82	40	41	40	41	41	40	41	40	41	483	0	483
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	172	149	162	353	352	517	765	351	354	354	152	289	3,970	0	3,970
27	TOTAL SEWER DIRECT O & M EXPENSES	4,103	4,245	4,949	4,229	4,289	4,997	5,096	4,224	4,930	4,287	4,277	4,549	54,175	1,458	55,633

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	153	140	155	154	154	152	157	155	151	157	151	155	1,833	190	2,023
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)	38	35	39	38	39	38	39	39	38	39	38	38	458	26	484
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	0	1	1	1	0	1	1	0	1	0	1	6	0	6
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	8	7	8	8	8	8	8	8	8	8	8	8	97	10	108
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	6	5	6	6	6	6	6	6	6	6	6	6	69	9	78
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)	3	2	3	3	3	3	3	3	3	3	3	3	31	2	33
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	20	18	20	20	20	20	20	20	20	21	20	20	240	26	266
26	775.7	Miscellaneous Expenses	50	46	51	51	51	50	51	51	50	51	50	51	602	35	637
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	279	254	282	280	281	277	285	282	275	285	275	281	3,337	296	3,634

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	395	380	412	411	405	400	404	404	399	408	393	399	4,812	373	5,185
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)	99	95	103	103	101	100	101	101	100	102	98	100	1,203	36	1,238
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	7	6	7	7	7	7	7	7	7	7	7	7	81	11	92
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	18	17	19	19	19	18	19	19	18	19	18	18	221	47	268
10	731.8	Contractual Services - Eng.	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
11	732.8	Contractual Services - Acct.	16	15	17	17	17	16	16	16	16	17	16	16	196	0	196
12	733.8	Contractual Services - Legal	10	9	10	10	10	10	10	10	10	10	10	10	118	0	118
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	25	24	26	26	26	25	26	26	25	26	25	25	305	142	447
15	741.8	Rental of Real Building/Real Property	14	14	15	15	15	15	15	15	15	15	14	15	175	27	203
16	742.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	8	5	13
17	750.8	Transportation Expense	7	7	7	7	7	7	7	7	7	7	7	7	86	4	90
18	756.8	Insurance - Vehicle	11	11	12	11	11	11	11	11	11	11	11	11	134	0	134
19	757.8	Insurance - General Liability	23	22	24	24	23	23	23	23	23	23	23	23	276	57	333
20	758.8	Insurance - Workman's Comp (2)	7	6	7	7	7	7	7	7	7	7	7	7	82	1	83
21	759.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
22	760.8	Advertising Expense	2	2	3	3	3	2	3	3	2	3	2	2	30	27	57
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	67	64	69	69	68	67	68	68	67	69	66	67	811	0	811
24	767.8	Reg. Comm. Exp. - Other	5	5	6	6	5	5	5	5	5	6	5	5	65	0	65
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	112	107	116	116	114	113	114	114	113	115	111	113	1,360	157	1,516
27		TOTAL SEWER ALLOCATED A & G EXPENSES	824	791	859	857	844	834	841	843	832	850	820	832	10,027	887	10,914

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.	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 DIRECT AND ALLOCATED O&M EXPENSES											
1	701.1-.8	Salaries & Wages - Employees	33,589	1,972	(689)	34,870	0	162	64	0	0	1,662	1,907	36,778
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)	8,341	373	0	8,714	0	40	21	0	0	0	61	8,775
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	725	14	0	739	0	0	0	0	0	0	0	739
6	715.1-.8	Purchased Power	4,653	0	(9)	4,644	0	11	0	0	0	0	11	4,655
7	716.1-.8	Fuel for Power Production	90	2	0	92	0	0	0	0	0	0	0	92
8	718.1-.8	Chemicals	965	19	0	984	0	0	0	0	0	0	0	984
9	720.1-.8	Materials & Supplies	4,449	87	(33)	4,503	0	20	27	10	0	0	57	4,560
10	731.1-.8	Contractual Services - Eng.	40	1	(4)	37	0	0	0	0	0	0	0	37
11	732.1-.8	Contractual Services - Acct.	212	4	(20)	196	0	0	0	0	0	0	0	196
12	733.1-.8	Contractual Services - Legal	126	2	(12)	118	0	0	0	0	0	0	0	118
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	2,181	43	(32)	2,192	0	50	92	113	0	0	255	2,447
15	741.1-.8	Rental of Real Building/Real Property	190	4	(18)	175	0	27	0	0	0	0	27	203
16	742.1-.8	Rental of Equipment	313	6	(1)	318	0	4	1	0	0	0	5	323
17	750.1-.8	Transportation Expense	1,826	36	(16)	1,845	0	13	0	0	0	0	13	1,858
18	756.1-.8	Insurance - Vehicle	145	3	(14)	134	0	0	0	0	0	0	0	134
19	757.1-.8	Insurance - General Liability	299	6	(29)	276	0	57	0	0	0	0	57	333
20	758.1-.8	Insurance - Workman's Comp (2)	601	(5)	0	596	0	3	0	0	0	0	3	599
21	759.1-.8	Insurance - Other	30	1	(3)	27	0	0	0	0	0	0	0	27
22	760.1-.8	Advertising Expense	32	1	(3)	30	0	0	27	0	0	0	27	57
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	537	0	274	811	0	0	0	0	0	0	0	811
24	767.1-.8	Reg. Comm. Exp. - Other	73	0	(7)	65	0	0	0	0	0	0	0	65
25	770.1-.8	Bad Debt Expense	260	5	(25)	240	0	26	0	0	0	0	26	266
26	775.1-.8	Miscellaneous Expenses	6,018	117	(203)	5,932	0	90	101	0	0	0	191	6,123
27		**TOTAL SEWER O & M EXPENSES**	65,695	2,689	(844)	67,539	0	504	352	123	0	1,662	2,642	70,181

Notes:
(1) Employee Pensions & Benefits 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	26,660	1,565	(0)	28,225	0	0	0	0	0	1,345	1,345	29,569
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)	6,621	433	0	7,053	0	0	0	0	0	0	0	7,053
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	725	14	0	739	0	0	0	0	0	0	0	739
6	715.1-.6	Purchased Power	4,557	0	0	4,557	0	0	0	0	0	0	0	4,557
7	716.1-.6	Fuel for Power Production	90	2	0	92	0	0	0	0	0	0	0	92
8	718.1-.6	Chemicals	965	19	0	984	0	0	0	0	0	0	0	984
9	720.1-.6	Materials & Supplies	4,105	80	0	4,185	0	0	0	0	0	0	0	4,185
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	1,851	36	(0)	1,888	0	0	0	113	0	0	113	2,001
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	304	6	0	310	0	0	0	0	0	0	0	310
17	750.1-.6	Transportation Expense	1,658	32	0	1,691	0	0	0	0	0	0	0	1,691
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)	477	6	0	483	0	0	0	0	0	0	0	483
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	3,894	76	0	3,970	0	0	0	0	0	0	0	3,970
27		TOTAL SEWER DIRECT O & M EXPENSES	51,907	2,268	(0)	54,175	0	0	0	113	0	1,345	1,458	55,633

Notes:
(1) Employee Pensions & Benefits 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,911	112	(190)	1,833	0	102	0	0	0	87	190	2,023
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)	475	(16)	0	458	0	26	0	0	0	0	26	484
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	7	0	(1)	6	0	0	0	0	0	0	0	6
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	106	2	(10)	97	0	10	0	0	0	0	10	108
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	75	1	(7)	69	0	9	0	0	0	0	9	78
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)	34	(3)	0	31	0	2	0	0	0	0	2	33
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	260	5	(25)	240	0	26	0	0	0	0	26	266
26	775.7	Miscellaneous Expenses	652	13	(62)	602	0	35	0	0	0	0	35	637
27		TOTAL SEWER O & M EXPENSES	3,518	114	(295)	3,337	0	209	0	0	0	87	296	3,634

Notes:
(1) Employee Pensions & Benefits 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 -2.898% 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	5,017	294	(499)	4,812	0	60	84	0	0	229	373	5,185
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)	1,246	(43)	0	1,203	0	15	21	0	0	0	36	1,238
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	89	0	(8)	81	0	11	0	0	0	0	11	92
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	239	5	(23)	221	0	10	27	10	0	0	47	268
10	731.8	Contractual Services - Eng.	40	1	(4)	37	0	0	0	0	0	0	0	37
11	732.8	Contractual Services - Acct.	212	4	(20)	196	0	0	0	0	0	0	0	196
12	733.8	Contractual Services - Legal	128	2	(12)	118	0	0	0	0	0	0	0	118
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	330	6	(32)	305	0	50	92	0	0	0	142	447
15	741.8	Rental of Real Building/Real Property	190	4	(18)	175	0	27	0	0	0	0	27	203
16	742.8	Rental of Equipment	9	0	(1)	8	0	4	1	0	0	0	5	13
17	750.8	Transportation Expense	93	2	(9)	86	0	4	0	0	0	0	4	90
18	756.8	Insurance - Vehicle	145	3	(14)	134	0	0	0	0	0	0	0	134
19	757.8	Insurance - General Liability	299	6	(29)	276	0	57	0	0	0	0	57	333
20	758.8	Insurance - Workman's Comp (2)	90	(7)	0	82	0	1	0	0	0	0	1	83
21	759.8	Insurance - Other	30	1	(3)	27	0	0	0	0	0	0	0	27
22	760.8	Advertising Expense	32	1	(3)	30	0	0	27	0	0	0	27	57
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	537	0	274	811	0	0	0	0	0	0	0	811
24	767.8	Reg. Comm. Exp. - Other	73	0	(7)	65	0	0	0	0	0	0	0	65
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	1,472	29	(141)	1,360	0	56	101	0	0	0	157	1,516
27		TOTAL SEWER O & M EXPENSES	10,269	307	(549)	10,027	0	295	352	10	0	229	887	10,914

Notes:
(1) Employee Pensions & Benefits 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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	33,598	36,778	3,180	9.50%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	8,341	8,775	434	5.20%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	725	739	14	1.95%
6	715.1-.8	Purchased Power	4,653	4,655	2	0.04%
7	716.1-.8	Fuel for Power Production	80	82	2	1.95%
8	718.1-.8	Chemicals	965	984	19	1.95%
9	720.1-.8	Materials & Supplies	4,449	4,560	111	2.50%
10	731.1-.8	Contractual Services - Eng.	40	37	(3)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	212	196	(16)	(7.63%)
12	733.1-.8	Contractual Services - Legal	128	118	(10)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	2,181	2,447	266	12.22%
15	741.1-.8	Rental of Real Building/Real Property	190	203	13	6.84%
16	742.1-.8	Rental of Equipment	313	323	10	3.21%
17	750.1-.8	Transportation Expense	1,825	1,858	33	1.79%
18	756.1-.8	Insurance - Vehicle	145	134	(11)	(7.63%)
19	757.1-.8	Insurance - General Liability	299	333	34	11.54%
20	758.1-.8	Insurance - Workman's Comp	601	599	(2)	(0.32%)
21	759.1-.8	Insurance - Other	30	27	(2)	(7.63%)
22	760.1-.8	Advertising Expense	32	57	24	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	537	811	274	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	72	65	(7)	(9.54%)
25	770.1-.8	Bad Debt Expense	260	266	6	2.35%
26	775.1-.8	Miscellaneous Expenses	6,017	6,123	105	1.75%
27	TOTAL SEWER O & M EXPENSES		65,694	70,181	4,487	6.83%
28	TOTAL (LESS ACCTS 766 & 767)		65,085	69,305	4,219	6.48%

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)	(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-.6	Salaries & Wages - Employees	26,660	29,569	2,909	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	6,621	7,053	432	6.53%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	725	739	14	1.95%
6	715.1-.6	Purchased Power	4,557	4,557	0	0.00%
7	716.1-.6	Fuel for Power Production	90	92	2	1.95%
8	718.1-.6	Chemicals	965	984	19	1.95%
9	720.1-.6	Materials & Supplies	4,105	4,185	80	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-	1,851	2,001	150	8.08%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	304	310	6	1.95%
17	750.1-.6	Transportation Expense	1,658	1,691	33	1.97%
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	477	483	6	1.18%
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	3,894	3,970	76	1.95%
27		**TOTAL SEWER O & M EXPENSES**	51,907	55,633	3,726	7.18%
28		**TOTAL (LESS ACCTS 766 & 767)**	51,907	55,633	3,726	7.18%

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,911	2,023	112	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	475	484	9	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	7	6	(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	106	108	2	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	75	78	3	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	34	33	(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	260	266	6	2.35%
26	775.1-.7	Miscellaneous Expenses	652	637	(15)	(2.30%)
27	**TOTAL SEWER O & M EXPENSES**		3,518	3,634	115	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**		3,518	3,634	115	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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	5,017	5,185	168	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	1,246	1,238	(7)	(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	89	92	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	239	268	29	12.19%
10	731.1-.8	Contractual Services - Eng.	40	37	(3)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	212	196	(16)	(7.63%)
12	733.1-.8	Contractual Services - Legal	128	118	(10)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	330	447	117	35.44%
15	741.1-.8	Rental of Real Building/Real Property	190	203	13	6.84%
16	742.1-.8	Rental of Equipment	9	13	4	47.33%
17	750.1-.8	Transportation Expense	93	90	(3)	(3.08%)
18	756.1-.8	Insurance - Vehicle	145	134	(11)	(7.63%)
19	757.1-.8	Insurance - General Liability	299	333	34	11.54%
20	758.1-.8	Insurance - Workman's Comp	90	83	(6)	(7.18%)
21	759.1-.8	Insurance - Other	30	27	(2)	(7.63%)
22	760.1-.8	Advertising Expense	32	57	24	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	537	811	274	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	72	65	(7)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	1,472	1,516	44	3.00%
27		TOTAL SEWER O & M EXPENSES	10,269	10,914	645	6.29%
28		TOTAL (LESS ACCTS 766 & 767)	9,660	10,038	378	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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				56,583	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					

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	$2,653	$4
51	Marco Island	Docket No. 920655-WS	106,820	152
52	GIGA	Docket No. 920199-WS	677,601	964
53	Lehigh	Docket No. 911188-WS	67,100	95
54			854,174	1,215
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	1,415
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	615
58			1,427,241	2,030
59	Total Projected Rate Case Expense		2,281,415	3,245
60	Annual Amortization		$570,354	$811
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	178
64	% of Total		100.000000%	0.142227%

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	81	
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3,990	40	2.50%	100	0	100	0.00%	0	100
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	4,483	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	64.00%	0	0
8	360.2 Collection Sewers - Force	1,057	30	3.33%	35	0	35	64.00%	22	13
9	361.2 Collection Sewers - Gravity	280,259	45	2.22%	6,222	0	6,222	64.00%	3,982	2,240
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	53,057	38	2.63%	1,395	0	1,395	0.00%	0	1,395
12	364.2 Flow Measuring Devices	3,934	5	20.00%	787	0	787	0.00%	0	787
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	64.00%	0	0
18	370.3 Receiving Wells	8,508	30	3.33%	283	0	283	64.00%	181	102
19	371.3 Pumping Equipment	105,488	18	5.56%	5,865	0	5,865	64.00%	3,754	2,111
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	64.00%	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	54,178	32	3.13%	1,696	0	1,696	39.98%	678	1,018
24	380.4 Treatment & Disposal	122,747	18	5.56%	6,825	0	6,825	39.98%	2,728	4,097
25	381.4 Plant Sewers	20,839	35	2.86%	596	0	596	39.98%	238	358
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0	39.98%	0	0
27	389.4 Other Plant & Misc. Equipment	29,269	18	5.56%	1,627	0	1,627	39.98%	650	977
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	508	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	5,184	40	2.50%	130	0	130	0.00%	0	130
31	390.5 Office Furniture & Equipment	3,204	15	6.67%	214	0	214	0.00%	0	214
32	390.51 Computer Equipment	8,528	6	16.67%	1,422	0	1,422	0.00%	0	1,422
33	391.5 Transportation Equipment	4,920	6	16.67%	820	0	820	0.00%	0	820
34	392.5 Stores Equipment	46	18	5.56%	3	0	3	0.00%	0	3
35	393.5 Tools, Shop & Garage Equipment	1,786	16	6.25%	112	0	112	0.00%	0	112
36	394.5 Laboratory Equipment	1,619	15	6.67%	108	0	108	0.00%	0	108
37	395.5 Power Operated Equipment	2,045	12	8.33%	170	0	170	0.00%	0	170
38	396.5 Communication Equipment	928	10	10.00%	93	0	93	0.00%	0	93
39	397.5 Miscellaneous Equipment	417	15	6.67%	28	0	28	0.00%	0	28
40	398.5 Other Tangible Plant	785	10	10.00%	79	0	79	0.00%	0	79
41	**INTANGIBLE PLANT**	3,990		2.51%	100	0	100	0.00%	0	100
42	**COLLECTION PLANT**	342,790		2.46%	8,439	0	8,439	47.45%	4,004	4,435
43	**SYSTEM PUMPING PLANT**	113,996		5.39%	6,148	0	6,148	64.00%	3,935	2,213
44	**TREATMENT AND DISPOSAL PLANT**	227,033		4.73%	10,744	0	10,744	39.97%	4,294	6,450
45	**GENERAL PLANT**	29,969		10.61%	3,179	0	3,179	0.00%	0	3,179
46	**TOTAL DEPRECIATION EXPENSE**	717,779		3.99%	28,610	0	28,610	42.76%	12,233	16,377
47	**LESS: AMORTIZATION OF CIAC**				(109)	0	(109)		0	(109)
48	**NET DEPRECIATION EXPENSE - SEWER**				28,501	0	28,501		12,233	16,268

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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		
	SEWER						Composite		
Line No.	CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	1,983	4.99%	99	0	99	0.00%	0	99
2	Line/Main Extension Fees	225	3.14%	7	0	7	0.00%	0	7
3	Contributed Lines	0	3.14%	0	0	0	47.45%	0	0
4	Contributed Property Other Than Lines	0	3.73%	0	0	0	64.00%	0	0
5	Service Installation Fees	100	2.63%	3	0	3	0.00%	0	3
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	2,308		109	0	109		0	109

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3,934	787	20.01%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	54,178	1,696	3.13%
5	380.4 Treatment & Disposal	122,747	6,825	5.56%
6	381.4 Plant Sewers	20,839	596	2.86%
7	382.4 Outfall Sewer Lines	0	0	0.00%
8	389.4 Other Plant & Misc. Equipment	29,269	1,627	5.56%
9	**COMPOSITE RATE**	230,967	11,531	4.99%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	1,057	35	3.31%
13	361.2 Collection Sewers - Gravity	280,259	6,222	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	8,508	283	3.33%
18	371.3 Pumping Equipment	105,488	5,865	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	395,312	12,405	3.14%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	53,057	1,395	2.63%
23	**COMPOSITE RATE**	53,057	1,395	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	230,967	11,531	4.99%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	395,312	12,405	3.14%
27	Service Installation Fees (Line 23)	53,057	1,395	2.63%
28	**COMPOSITE RATE**	679,336	25,331	3.73%

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 / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%)**	2,498	0	2,498	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	2,790	153	2,942	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	2,790	153	2,942		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	9,888	0	9,888		
8	Non-used & Useful Property Tax Add-back (1)		109	109		
9	Adjusted Real Estate & Personal Property Tax	9,888	109	9,997		
10	Non-used & Useful Percent			48.23%	A-6(S)7/7	
11	Non-used & Useful Amount		(4,822)	(4,822)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	9,888	(4,713)	5,175		
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)**	15,176	(4,560)	10,616		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 / Washington / Sunny Hills
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
		1996 INCOME TAXES			
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	55,514	0	55,514	B-4(S)
3	Less:				
4	O & M Expenses	67,539	2,642	70,181	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	16,268	0	16,268	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	15,176	(2,062)	13,114	B-15(S)
8	Pre-Tax Operating Expenses	98,983	579	99,563	
9	**PRE-TAX OPERATING INCOME**	(43,469)	(579)	(44,049)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(43,469)	(579)	(44,049)	
12	Less:				
13	Interest Expense:				
14	Rate Base	177,018	0	177,018	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	9,364	0	9,364	C-3
17	Net Taxable Income (L11 - L16)	(52,833)	(579)	(53,413)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(20,381)	(223)	(20,604)	
20	Less:				
21	Parent Debt Adjustment	1,100	0	1,100	C-1(S)
22	Investment Tax Credit	156	0	156	C-7(S)
23	**TOTAL INCOME TAXES**	(21,637)	(223)	(21,860)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 (%)	42.76%	0.00%	42.76%	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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	778,069	0	778,069	A-6 (S)
2	Utility Land & Land Rights	229,620	0	229,620	A-6 (S)
3	Non-Used and Useful	(142,081)	0	(142,081)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(209,981)	0	(209,981)	A-10 (S)
6	CIAC	(56,446)	0	(56,446)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	27,010	0	27,010	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	(67)	0	(67)	Vol. II
13	Deferred Taxes	(8,086)	0	(8,086)	C-7 (S)
14	Working Capital Allowance	391	0	391	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	618,427	0	618,427	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 s**		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**		306,392
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**		306,392
16			
17			
18	1993 Additions		693,006
19	1993 Retirements		392
20	1993 Adjustments	General Plant Allocation True-up	400
21	1993 Net Additions		693,014
22	**12/31/93 Balance**		1,001,406
23			
24			
25	1994 Additions		8,100
26	1994 Retirements		2,040
27	1994 Adjustments		0
28	1994 Net Additions		6,060
29	**12/31/94 Balance**		1,007,466
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(11
32	1995 Additions		267
33	1995 Retirements		15
34	1995 Adjustments		0
35	1995 Net Additions		252
36	**12/31/95 Balance**		1,007,707
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(101)
39	1996 Additions		137
40	1996 Retirements		1
41	1996 Adjustments		0
42	1996 Net Additions		136
43	**12/31/96 Balance**		1,007,742

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 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	1,053	0	0	0	1,053	0	1,053	1,053	0	1,053
4	389.1 Other Plant & Misc. Equipment	2	0	0	0	2	0	2	2	0	2
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	73,943	0	0	0	73,943	0	73,943	73,943	0	73,943
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	115,756	0	0	0	115,756	0	115,756	115,756	0	115,756
9	361.2 Collection Sewers - Gravity	55,700	0	0	0	55,700	0	55,700	55,700	0	55,700
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	21	0	0	0	21	0	21	21	0	21
12	364.2 Flow Measuring Devices	3,330	0	0	0	3,330	0	3,330	3,330	0	3,330
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1	0	0	0	1	0	1	1	0	1
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	23,458	0	0	0	23,458	0	23,458	23,458	0	23,458
18	370.3 Receiving Wells	2,854	0	0	0	2,854	0	2,854	2,854	0	2,854
19	371.3 Pumping Equipment	72,748	0	0	0	72,748	0	72,748	72,748	0	72,748
20	389.3 Other Plant & Misc. Equipment	3	0	0	0	3	0	3	3	0	3
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	155,851	0	0	0	155,851	0	155,851	155,851	0	155,851
23	354.4 Structures & Improvements	80,508	0	0	0	80,508	0	80,508	80,508	0	80,508
24	380.4 Treatment & Disposal	312,028	0	0	0	312,028	0	312,028	312,028	0	312,028
25	381.4 Plant Sewers	6,105	0	0	0	6,105	0	6,105	6,105	0	6,105
26	382.4 Outfall Sewer Lines	56,435	0	0	0	56,435	0	56,435	56,435	0	56,435
27	389.4 Other Plant & Misc. Equipment	66,578	0	0	0	66,578	0	66,578	66,578	0	66,578
28	GENERAL PLANT										
29	353.5 Land & Land Rights	26	0	0	0	26	0	26	26	0	26
30	354.5 Structures & Improvements	261	2	(1)	1	262	0	262	262	0	262
31	390.5 Office Furniture & Equipment	162	0	0	0	162	0	162	162	0	162
32	390.51 Computer Equipment	382	82	0	82	463	0	463	431	0	431
33	391.5 Transportation Equipment	242	11	0	11	253	0	253	249	0	249
34	392.5 Stores Equipment	2	0	0	0	2	0	2	2	0	2
35	393.5 Tools, Shop & Garage Equipment	86	3	0	3	92	0	92	90	0	90
36	394.5 Laboratory Equipment	80	3	0	3	83	0	83	82	0	82
37	395.5 Power Operated Equipment	81	36	0	36	118	0	118	100	0	100
38	396.5 Communication Equipment	47	0	0	0	47	0	47	47	0	47
39	397.5 Miscellaneous Equipment	21	0	0	0	21	0	21	21	0	21
40	398.5 Other Tangible Plant	40	0	0	0	40	0	40	40	0	40
41	INTANGIBLE PLANT	1,055	0	0	0	1,055	0	1,055	1,055	0	1,055
42	COLLECTION PLANT	246,751	0	0	0	246,751	0	246,751	246,751	0	246,751
43	SYSTEM PUMPING PLANT	99,063	0	0	0	99,063	0	99,063	99,063	0	99,063
44	TREATMENT AND DISPOSAL PLANT	657,305	0	0	0	657,305	0	657,305	657,305	0	657,305
45	GENERAL PLANT	1,433	137	(1)	136	1,569	0	1,569	1,515	0	1,515
46	TOTAL PLANT IN SERVICE	1,007,806	137	(1)	136	1,007,742	0	1,007,742	1,007,688	0	1,007,688
47	LAND & LAND RIGHTS	229,820	0	0	0	229,820	0	229,820	229,820	0	229,820
48	TOTAL PIS LESS LAND	777,986	137	(1)	136	778,122	0	778,122	778,069	0	778,069

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
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	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	0	1,053
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	73,943	73,943	73,943	73,943	73,943	73,943	73,943	73,943	73,943	73,943	73,943	73,943	73,943	0	73,943
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	115,756	115,756	115,756	115,756	115,756	115,756	115,756	115,756	115,756	115,756	115,756	115,756	115,756	0	115,756
9	361.2 Collection Sewers - Gravity	55,700	55,700	55,700	55,700	55,700	55,700	55,700	55,700	55,700	55,700	55,700	55,700	55,700	0	55,700
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	21	21	21	21	21	21	21	21	21	21	21	21	21	0	21
12	364.2 Flow Measuring Devices	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	0	3,330
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	1	1	1	1	1	1	1	1	1	1	1	1	0	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	0
17	354.3 Structures & Improvements	23,458	23,458	23,458	23,458	23,458	23,458	23,458	23,458	23,458	23,458	23,458	23,458	23,458	0	23,458
18	370.3 Receiving Wells	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	0	2,854
19	371.3 Pumping Equipment	72,748	72,748	72,748	72,748	72,748	72,748	72,748	72,748	72,748	72,748	72,748	72,748	72,748	0	72,748
20	389.3 Other Plant & Misc. Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	0	3
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	155,651	155,651	155,651	155,651	155,651	155,651	155,651	155,651	155,651	155,651	155,651	155,651	155,651	0	155,651
23	354.4 Structures & Improvements	60,508	60,508	60,508	60,508	60,508	60,508	60,508	60,508	60,508	60,508	60,508	60,508	60,508	0	60,508
24	380.4 Treatment & Disposal	312,028	312,028	312,028	312,028	312,028	312,028	312,028	312,028	312,028	312,028	312,028	312,028	312,028	0	312,028
25	381.4 Plant Sewers	6,105	6,105	6,105	6,105	6,105	6,105	6,105	6,105	6,105	6,105	6,105	6,105	6,105	0	6,105
26	382.4 Outfall Sewer Lines	56,435	56,435	56,435	56,435	56,435	56,435	56,435	56,435	56,435	56,435	56,435	56,435	56,435	0	56,435
27	389.4 Other Plant & Misc. Equipment	66,578	66,578	66,578	66,578	66,578	66,578	66,578	66,578	66,578	66,578	66,578	66,578	66,578	0	66,578
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	26	26	26	26	26	26	26	26	26	26	26	26	26	0	26
30	354.5 Structures & Improvements	261	262	262	263	263	263	262	262	262	262	262	262	262	1	262
31	390.5 Office Furniture & Equipment	162	162	162	162	162	162	162	162	162	162	162	162	162	0	162
32	390.51 Computer Equipment	382	414	417	423	425	426	434	435	437	443	450	457	463	82	431
33	391.5 Transportation Equipment	242	246	247	248	248	248	249	249	249	250	251	252	253	11	249
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	88	90	90	90	90	90	90	90	91	91	91	91	92	3	90
36	394.5 Laboratory Equipment	80	81	81	82	82	82	82	82	82	82	82	83	83	3	82
37	395.5 Power Operated Equipment	81	96	97	100	100	101	105	105	106	109	112	115	118	36	103
38	396.5 Communication Equipment	47	47	47	47	47	47	47	47	47	47	47	47	47	0	47
39	397.5 Miscellaneous Equipment	21	21	21	21	21	21	21	21	21	21	21	21	21	0	21
40	398.5 Other Tangible Plant	40	40	40	40	40	40	40	40	40	40	40	40	40	0	40
41	**INTANGIBLE PLANT**	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	0	1,055
42	**COLLECTION PLANT**	248,751	248,751	248,751	248,751	248,751	248,751	248,751	248,751	248,751	248,751	248,751	248,751	248,751	0	248,751
43	**SYSTEM PUMPING PLANT**	99,063	99,063	99,063	99,063	99,063	99,063	99,063	99,063	99,063	99,063	99,063	99,063	99,063	0	99,063
44	**TREATMENT AND DISPOSAL PLANT**	657,305	657,305	657,305	657,305	657,305	657,305	657,305	657,305	657,305	657,305	657,305	657,305	657,305	0	657,305
45	**GENERAL PLANT**	1,433	1,487	1,491	1,503	1,505	1,507	1,519	1,522	1,524	1,535	1,546	1,558	1,569	136	1,515
46	**TOTAL PLANT IN SERVICE**	1,007,606	1,007,660	1,007,665	1,007,676	1,007,678	1,007,680	1,007,692	1,007,695	1,007,697	1,007,708	1,007,719	1,007,731	1,007,742	136	1,007,688
47	**LAND & LAND RIGHTS**	229,620	229,620	229,620	229,620	229,620	229,620	229,620	229,620	229,620	229,620	229,620	229,620	229,620	0	229,620
48	**TOTAL PIS LESS LAND**	777,986	778,041	778,045	778,056	778,058	778,061	778,073	778,075	778,077	778,088	778,099	778,111	778,122	136	778,069

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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-6 (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	1	0	0	0	0	(1)	0	0	0	0	0	0	1	1
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	32	3	7	1	1	8	1	1	7	8	7	7	82	50
33	391.5 Transportation Equipment	4	0	1	0	0	1	0	0	1	1	1	1	11	7
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	1	0	0	0	0	0	0	0	0	0	0	0	3	2
36	394.5 Laboratory Equipment	1	0	0	0	0	0	0	0	0	0	0	0	3	2
37	395.5 Power Operated Equipment	14	1	3	1	1	4	1	1	3	3	3	3	36	22
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**	55	4	11	2	2	12	2	2	11	11	12	11	136	84
46	**TOTAL NET ADDITIONS**	55	4	11	2	2	12	2	2	11	11	12	11	136	84
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	55	4	11	2	2	12	2	2	11	11	12	11	136	84

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1	0	0	0	0	0	0	0	0	0	0	0	2	1
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	32	3	7	1	1	8	1	1	7	6	7	7	82	50
33	391.5 Transportation Equipment	4	0	1	0	0	1	0	0	1	1	1	1	11	7
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	1	0	0	0	0	0	0	0	0	0	0	0	3	2
36	394.5 Laboratory Equipment	1	0	0	0	0	0	0	0	0	0	0	0	3	2
37	395.5 Power Operated Equipment	14	1	3	1	1	4	1	1	3	3	3	3	36	22
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**	55	4	11	2	2	13	2	2	11	11	12	11	137	84
46	**TOTAL GROSS ADDITIONS**	55	4	11	2	2	13	2	2	11	11	12	11	137	84
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	55	4	11	2	2	13	2	2	11	11	12	11	137	84

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1	0	0	0	0	0	0	1	1
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	1	0	0	0	0	0	0	1	1
46	**TOTAL RETIREMENTS**	0	0	0	0	0	1	0	0	0	0	0	0	1	1
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	1	0	0	0	0	0	0	1	1

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,053	0.00%	0
4	389.1 Other Plant & Misc. Equipment	2	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	73,943	0.00%	0
7	354.2 Structures & Improvements	0	0.00%	0
8	360.2 Collection Sewers - Force	115,756	0.00%	0
9	361.2 Collection Sewers - Gravity	55,700	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	21	0.00%	0
12	364.2 Flow Measuring Devices	3,330	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	1	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	23,458	0.00%	0
18	370.3 Receiving Wells	2,854	0.00%	0
19	371.3 Pumping Equipment	72,748	0.00%	0
20	389.3 Other Plant & Misc. Equipment	3	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	155,651	0.00%	0
23	354.4 Structures & Improvements	60,508	43.22%	26,151
24	380.4 Treatment & Disposal	312,028	43.22%	134,857
25	381.4 Plant Sewers	6,105	43.22%	2,639
26	382.4 Outfall Sewer Lines	56,435	5.37%	3,028
27	389.4 Other Plant & Misc. Equipment	66,578	43.22%	28,775
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	26	0.00%	0
30	354.5 Structures & Improvements	262	0.00%	0
31	390.5 Office Furniture & Equipment	162	0.00%	0
32	390.51 Computer Equipment	431	0.00%	0
33	391.5 Transportation Equipment	249	0.00%	0
34	392.5 Stores Equipment	2	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	90	0.00%	0
36	394.5 Laboratory Equipment	82	0.00%	0
37	395.5 Power Operated Equipment	103	0.00%	0
38	396.5 Communication Equipment	47	0.00%	0
39	397.5 Miscellaneous Equipment	21	0.00%	0
40	398.5 Other Tangible Plant	40	0.00%	0
41	**INTANGIBLE PLANT**	1,055	0.00%	0
42	**COLLECTION PLANT**	248,751	0.00%	0
43	**SYSTEM PUMPING PLANT**	99,063	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	657,305	29.74%	195,450
45	**GENERAL PLANT**	1,515	0.00%	0
46	**TOTAL PLANT IN SERVICE**	1,007,688	19.40%	195,450
47	**LAND & LAND RIGHTS**	229,620	0.00%	0
48	**TOTAL PIS LESS LAND**	778,069	25.12%	195,450

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	195,450	0	195,450	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(53,369)	0	(53,369)	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***	142,081	0	142,081	

6/14/95 5:53 PM A07S.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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		104,823
10	Utility Adjustment to ordered balance (1)		(3,434)
11	1992 Additions		5,860
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		5,860
15	**12/31/92 Balance**		107,249
16			
17			
18	1993 Additions		15,801
19	1993 Retirements		392
20	1993 Adjustments	General Plant Allocation True-up	183
21	1993 Net Additions		15,592
22	**12/31/93 Balance**		122,842
23			
24			
25	1994 Additions		35,513
26	1994 Retirements		2,040
27	1994 Adjustments		0
28	1994 Net Additions		33,473
29	**12/31/94 Balance**		156,315
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(5)
32	1995 Additions		35,807
33	1995 Retirements		15
34	1995 Adjustments		0
35	1995 Net Additions		35,792
36	**12/31/95 Balance**		192,102
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(30)
39	1996 Additions		35,819
40	1996 Retirements		1
41	1996 Adjustments		0
42	1996 Net Additions		35,818
43	**12/31/96 Balance**		227,889

(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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	225	26	251	0	251	238	0	238
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	9,336	3,855	13,191	0	13,191	11,264	0	11,264
9	361.2 Collection Sewers - Gravity	28,206	1,237	29,443	0	29,443	28,825	0	28,825
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2	1	3	0	3	3	0	3
12	364.2 Flow Measuring Devices	(491)	666	175	0	175	(158)	0	(158)
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	1,937	734	2,671	0	2,671	2,304	0	2,304
18	370.3 Receiving Wells	230	95	325	0	325	277	0	277
19	371.3 Pumping Equipment	9,708	4,045	13,753	0	13,753	11,731	0	11,731
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	19,844	1,894	21,738	0	21,738	20,791	0	20,791
24	380.4 Treatment & Disposal	42,765	17,349	60,114	0	60,114	51,439	0	51,439
25	381.4 Plant Sewers	430	175	605	0	605	517	0	517
26	382.4 Outfall Sewer Lines	34,740	1,879	36,619	0	36,619	35,679	0	35,679
27	389.4 Other Plant & Misc. Equipment	44,457	3,702	48,159	0	48,159	46,308	0	46,308
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	59	6	65	0	65	62	0	62
31	390.5 Office Furniture & Equipment	75	11	86	0	86	80	0	80
32	390.51 Computer Equipment	175	72	247	0	247	211	0	211
33	391.5 Transportation Equipment	179	41	220	0	220	200	0	200
34	392.5 Stores Equipment	1	0	1	0	1	1	0	1
35	393.5 Tools, Shop & Garage Equipment	46	6	52	0	52	48	0	48
36	394.5 Laboratory Equipment	12	5	17	0	17	15	0	15
37	395.5 Power Operated Equipment	83	9	92	0	92	87	0	87
38	396.5 Communication Equipment	22	5	27	0	27	25	0	25
39	397.5 Miscellaneous Equipment	5	1	6	0	6	6	0	6
40	398.5 Other Tangible Plant	26	4	30	0	30	28	0	28
41	INTANGIBLE PLANT	225	26	251	0	251	238	0	238
42	COLLECTION PLANT	37,053	5,759	42,812	0	42,812	39,934	0	39,934
43	SYSTEM PUMPING PLANT	11,875	4,874	16,749	0	16,749	14,312	0	14,312
44	TREATMENT AND DISPOSAL PLANT	142,236	24,999	167,235	0	167,235	154,734	0	154,734
45	GENERAL PLANT	682	160	842	0	842	763	0	763
46	TOTAL SEWER ACCUM. DEPR.	192,071	35,818	227,889	0	227,889	209,981	0	209,981

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	225	227	229	231	233	235	239	241	243	245	247	249	251	26	238
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	9,336	9,657	9,978	10,299	10,620	10,941	11,265	11,586	11,907	12,228	12,549	12,870	13,191	3,855	11,264
9	361.2 Collection Sewers - Gravity	28,206	28,309	28,412	28,515	28,618	28,721	28,825	28,928	29,031	29,134	29,237	29,340	29,443	1,237	28,825
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	2	2	2	2	2	3	3	3	3	3	3	3	1	3
12	364.2 Flow Measuring Devices	(491)	(435)	(379)	(323)	(267)	(211)	(161)	(105)	(49)	7	63	119	175	666	(158)
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	1,937	1,998	2,059	2,120	2,181	2,242	2,305	2,366	2,427	2,488	2,549	2,610	2,671	734	2,304
18	370.3 Receiving Wells	230	238	246	254	262	270	277	285	293	301	309	317	325	95	277
19	371.3 Pumping Equipment	9,708	10,045	10,382	10,719	11,056	11,393	11,731	12,068	12,405	12,742	13,079	13,416	13,753	4,045	11,731
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	19,844	20,002	20,160	20,318	20,476	20,634	20,790	20,948	21,106	21,264	21,422	21,580	21,738	1,894	20,791
24	380.4 Treatment & Disposal	42,765	44,211	45,657	47,103	48,549	49,995	51,438	52,884	54,330	55,776	57,222	58,668	60,114	17,349	51,439
25	381.4 Plant Sewers	430	445	460	475	490	505	515	530	545	560	575	590	605	175	517
26	382.4 Outfall Sewer Lines	34,740	34,897	35,054	35,211	35,368	35,525	35,677	35,834	35,991	36,148	36,305	36,462	36,619	1,879	35,679
27	389.4 Other Plant & Misc. Equipment	44,457	44,766	45,075	45,384	45,693	46,002	46,305	46,614	46,923	47,232	47,541	47,850	48,159	3,702	46,306
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	59	60	61	62	63	64	59	60	61	62	63	64	65	6	62
31	390.5 Office Furniture & Equipment	75	76	77	78	79	80	80	81	82	83	84	85	86	11	80
32	390.51 Computer Equipment	175	181	187	193	199	205	211	217	223	229	235	241	247	72	211
33	391.5 Transportation Equipment	179	182	185	188	191	194	202	205	208	211	214	217	220	41	200
34	392.5 Stores Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
35	393.5 Tools, Shop & Garage Equipment	46	47	48	49	50	51	46	47	48	49	50	51	52	6	48
36	394.5 Laboratory Equipment	12	12	12	12	12	12	17	17	17	17	17	17	17	5	15
37	395.5 Power Operated Equipment	83	84	85	86	87	88	86	87	88	89	90	91	92	9	87
38	396.5 Communication Equipment	22	22	22	22	22	22	27	27	27	27	27	27	27	5	25
39	397.5 Miscellaneous Equipment	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
40	398.5 Other Tangible Plant	26	26	26	26	26	26	30	30	30	30	30	30	30	4	28
41	**INTANGIBLE PLANT**	225	227	229	231	233	235	239	241	243	245	247	249	251	26	238
42	**COLLECTION PLANT**	37,053	37,533	38,013	38,493	38,973	39,453	39,932	40,412	40,892	41,372	41,852	42,332	42,812	5,759	39,934
43	**SYSTEM PUMPING PLANT**	11,675	12,281	12,887	13,093	13,499	13,905	14,313	14,719	15,125	15,531	15,937	16,343	16,749	4,874	14,312
44	**TREATMENT AND DISPOSAL PLANT**	142,235	144,321	146,406	148,491	150,576	152,661	154,725	156,810	158,895	160,980	163,065	165,150	167,235	24,999	154,734
45	**GENERAL PLANT**	682	695	708	721	734	747	764	777	790	803	816	829	842	160	763
46	**TOTAL SEWER ACCUM. DEPR.**	192,071	195,057	198,043	201,029	204,015	207,001	209,973	212,959	215,945	218,931	221,917	224,903	227,889	35,818	209,981

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2	2	2	2	2	4	2	2	2	2	2	2	26	13
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	321	321	321	321	321	324	321	321	321	321	321	321	3,855	1,928
9	361.2 Collection Sewers - Gravity	103	103	103	103	103	104	103	103	103	103	103	103	1,237	619
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	1	0	0	0	0	0	0	1	1
12	364.2 Flow Measuring Devices	56	56	56	56	56	50	56	56	56	56	56	56	666	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	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	61	61	61	61	61	63	61	61	61	61	61	61	734	367
18	370.3 Receiving Wells	8	8	8	8	8	7	8	8	8	8	8	8	95	47
19	371.3 Pumping Equipment	337	337	337	337	337	338	337	337	337	337	337	337	4,045	2,023
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	158	158	158	158	158	156	158	158	158	158	158	158	1,894	947
24	380.4 Treatment & Disposal	1,446	1,446	1,446	1,446	1,446	1,443	1,446	1,446	1,446	1,446	1,446	1,446	17,349	8,674
25	381.4 Plant Sewers	15	15	15	15	15	10	15	15	15	15	15	15	175	87
26	382.4 Outfall Sewer Lines	157	157	157	157	157	152	157	157	157	157	157	157	1,879	939
27	389.4 Other Plant & Misc. Equipment	309	309	309	309	309	303	309	309	309	309	309	309	3,702	1,851
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	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
31	390.5 Office Furniture & Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
32	390.51 Computer Equipment	6	6	6	6	6	6	6	6	6	6	6	6	72	36
33	391.5 Transportation Equipment	3	3	3	3	3	8	3	3	3	3	3	3	41	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	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
36	394.5 Laboratory Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
37	395.5 Power Operated Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
38	396.5 Communication Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
39	397.5 Miscellaneous Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
40	398.5 Other Tangible Plant	0	0	0	0	0	4	0	0	0	0	0	0	4	2
41	**INTANGIBLE PLANT**	2	2	2	2	2	4	2	2	2	2	2	2	26	13
42	**COLLECTION PLANT**	480	480	480	480	480	479	480	480	480	480	480	480	5,759	2,881
43	**SYSTEM PUMPING PLANT**	406	406	406	406	406	408	406	406	406	406	406	406	4,874	2,437
44	**TREATMENT AND DISPOSAL PLANT**	2,085	2,085	2,085	2,085	2,085	2,064	2,085	2,085	2,085	2,085	2,085	2,085	24,999	12,496
45	**GENERAL PLANT**	13	13	13	13	13	17	13	13	13	13	13	13	160	81
46	**TOTAL NET ADDITIONS**	2,986	2,986	2,986	2,986	2,986	2,972	2,986	2,986	2,986	2,986	2,986	2,986	35,818	17,910

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2	2	2	2	2	4	2	2	2	2	2	2	26	13
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	321	321	321	321	321	324	321	321	321	321	321	321	3,855	1,928
9	361.2 Collection Sewers - Gravity	103	103	103	103	103	104	103	103	103	103	103	103	1,237	619
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	1	0	0	0	0	0	0	1	1
12	364.2 Flow Measuring Devices	56	56	56	56	56	50	56	56	56	56	56	56	666	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	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	61	61	61	61	61	63	61	61	61	61	61	61	734	367
18	370.3 Receiving Wells	8	8	8	8	8	7	8	8	8	8	8	8	95	47
19	371.3 Pumping Equipment	337	337	337	337	337	338	337	337	337	337	337	337	4,045	2,023
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	158	158	158	158	158	156	158	158	158	158	158	158	1,894	947
24	380.4 Treatment & Disposal	1,446	1,446	1,446	1,446	1,446	1,443	1,446	1,446	1,446	1,446	1,446	1,446	17,349	8,674
25	381.4 Plant Sewers	15	15	15	15	15	10	15	15	15	15	15	15	175	87
26	382.4 Outfall Sewer Lines	157	157	157	157	157	152	157	157	157	157	157	157	1,879	939
27	389.4 Other Plant & Misc. Equipment	309	309	309	309	309	303	309	309	309	309	309	309	3,702	1,851
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	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
31	390.5 Office Furniture & Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
32	390.51 Computer Equipment	6	6	6	6	6	6	6	6	6	6	6	6	72	36
33	391.5 Transportation Equipment	3	3	3	3	3	8	3	3	3	3	3	3	41	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	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
36	394.5 Laboratory Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
37	395.5 Power Operated Equipment	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
38	396.5 Communication Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
39	397.5 Miscellaneous Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
40	398.5 Other Tangible Plant	0	0	0	0	0	4	0	0	0	0	0	0	4	2
41	**INTANGIBLE PLANT**	2	2	2	2	2	4	2	2	2	2	2	2	26	13
42	**COLLECTION PLANT**	480	480	480	480	480	479	480	480	480	480	480	480	5,759	2,881
43	**SYSTEM PUMPING PLANT**	406	406	406	406	406	408	406	406	406	406	406	406	4,874	2,437
44	**TREATMENT AND DISPOSAL PLANT**	2,085	2,085	2,085	2,085	2,085	2,064	2,085	2,085	2,085	2,085	2,085	2,085	24,999	12,498
45	**GENERAL PLANT**	13	13	13	13	13	18	13	13	13	13	13	13	161	81
46	**TOTAL GROSS ADDITIONS**	2,986	2,986	2,986	2,986	2,986	2,973	2,986	2,986	2,986	2,986	2,986	2,986	35,819	17,910

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1	0	0	0	0	0	0	1	1
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	1	0	0	0	0	0	0	1	1
46	**TOTAL RETIREMENTS**	0	0	0	0	0	1	0	0	0	0	0	0	1	1

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	238	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	0.00%	0
8	360.2 Collection Sewers - Force	11,264	0.00%	0
9	361.2 Collection Sewers - Gravity	28,825	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	3	0.00%	0
12	364.2 Flow Measuring Devices	(158)	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	2,304	0.00%	0
18	370.3 Receiving Wells	277	0.00%	0
19	371.3 Pumping Equipment	11,731	0.00%	0
20	389.3 Other Plant & Misc. Equipment	0	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	20,791	43.22%	8,986
24	380.4 Treatment & Disposal	51,439	43.22%	22,232
25	381.4 Plant Sewers	517	43.22%	223
26	382.4 Outfall Sewer Lines	35,679	5.37%	1,914
27	389.4 Other Plant & Misc. Equipment	46,308	43.22%	20,014
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	62	0.00%	0
31	390.5 Office Furniture & Equipment	80	0.00%	0
32	390.51 Computer Equipment	211	0.00%	0
33	391.5 Transportation Equipment	200	0.00%	0
34	392.5 Stores Equipment	1	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	48	0.00%	0
36	394.5 Laboratory Equipment	15	0.00%	0
37	395.5 Power Operated Equipment	87	0.00%	0
38	396.5 Communication Equipment	25	0.00%	0
39	397.5 Miscellaneous Equipment	6	0.00%	0
40	398.5 Other Tangible Plant	28	0.00%	0
41	**INTANGIBLE PLANT**	238	0.00%	0
42	**COLLECTION PLANT**	39,934	0.00%	0
43	**SYSTEM PUMPING PLANT**	14,312	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	154,734	34.49%	53,369
45	**GENERAL PLANT**	763	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	209,981	25.42%	53,369

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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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**		51,896
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**		51,896
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		0
22	**12/31/93 Balance**		51,896
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		51,896
30			
31			
32	1995 Additions		3,500
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		3,500
36	**12/31/95 Balance**		55,396
37			
38			
39	1996 Additions		2,100
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		2,100
43	**12/31/96 Balance**		57,496

(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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	6,820	0	6,820	(6,820)	0	6,820	(6,820)	0	0.00%	0
2	Line/Main Extensions	45,076	0	45,076	0	45,076	45,076	0	45,076	0.00%	0
3	Contributed Lines	6,820	0	6,820	6,820	13,640	6,820	6,820	13,640	0.00%	0
4	Cont. Prpty Other than Lines	(6,820)	0	(6,820)	0	(6,820)	(6,820)	0	(6,820)	0.00%	0
5	Service Installation Fees	3,500	2,100	5,600	0	5,600	4,550	0	4,550	0.00%	0
6	**TOTAL SEWER CIAC**	55,396	2,100	57,496	0	57,496	56,446	0	56,446	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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	0	6,820
2	Line/Main Extensions	45,076	45,076	45,076	45,076	45,076	45,076	45,076	45,076	45,076	45,076	45,076	45,076	45,076	0	45,076
3	Contributed Lines	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	0	6,820
4	Cont. Prpty Other than Lines	-6,820	(6,820)	(6,820)	(6,820)	(6,820)	(6,820)	(6,820)	(6,820)	(6,820)	(6,820)	(6,820)	(6,820)	(6,820)	0	(6,820)
5	Service Installation Fees	3,500	3,500	3,500	3,500	3,850	4,200	4,550	4,900	5,250	5,600	5,600	5,600	5,600	2,100	4,550
6	**TOTAL SEWER CIAC**	55,396	55,396	55,396	55,396	55,746	56,096	56,446	56,796	57,146	57,496	57,496	57,496	57,496	2,100	56,446

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	350	350	350	350	350	350	0	0	0	2,100	1,050
6	TOTAL	0	0	0	350	350	350	350	350	350	0	0	0	2,100	1,050

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	350	350	350	350	350	350	0	0	0	2,100	1,050
6	TOTAL	0	0	0	350	350	350	350	350	350	0	0	0	2,100	1,050

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	(6,820)	0	0	0	0	0	0	0	0	0	0	0	(6,820)	(6,820)
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	6,820	0	0	0	0	0	0	0	0	0	0	0	6,820	6,820
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	19,257
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	1,297
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,297
15	**12/31/92 Balance**	20,554
16		
17		
18	1993 Additions	1,459
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,459
22	**12/31/93 Balance**	22,013
23		
24		
25	1994 Additions	1,927
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,927
29	**12/31/94 Balance**	23,940
30		
31		
32	1995 Additions	2,034
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,034
36	**12/31/95 Balance**	25,974
37		
38		
39	1996 Additions	2,069
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	2,069
43	**12/31/96 Balance**	28,043

(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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	519	0	519	0	519	519	0	519	0.00%	0
2	Line/Main Extensions	24,889	1,659	26,548	0	26,548	25,719	0	25,719	0.00%	0
3	Contributed Lines	945	502	1,447	0	1,447	1,196	0	1,196	0.00%	0
4	Cont. Prpty Other than Lines	(469)	(313)	(782)	0	(782)	(626)	0	(626)	0.00%	0
5	Service Installation Fees	91	221	312	0	312	202	0	202	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	25,975	2,069	28,044	0	28,044	27,010	0	27,010	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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	519	519	519	519	519	519	519	519	519	519	519	519	519	0	519
2	Line/Main Extensions	24,889	25,027	25,165	25,303	25,441	25,579	25,720	25,858	25,996	26,134	26,272	26,410	26,548	1,659	25,719
3	Contributed Lines	945	987	1,029	1,071	1,113	1,155	1,195	1,237	1,279	1,321	1,363	1,405	1,447	502	1,196
4	Cont. Prpty Other than Lines	(469)	(495)	(521)	(547)	(573)	(599)	(626)	(652)	(678)	(704)	(730)	(756)	(782)	(313)	(626)
5	Service Installation Fees	91	109	127	145	163	181	204	222	240	258	276	294	312	221	202
6	TOTAL	25,975	26,147	26,319	26,491	26,663	26,835	27,012	27,184	27,356	27,528	27,700	27,872	28,044	2,069	27,010

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	138	138	138	138	138	141	138	138	138	138	138	138	1,659	830
3	Contributed Lines	42	42	42	42	42	40	42	42	42	42	42	42	502	251
4	Cont. Prpty Other than Lines	(26)	(26)	(26)	(26)	(26)	(27)	(26)	(26)	(26)	(26)	(26)	(26)	(313)	(157)
5	Service Installation Fees	18	18	18	18	18	23	18	18	18	18	18	18	221	111
6	TOTAL	172	172	172	172	172	177	172	172	172	172	172	172	2,069	1,035

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	138	138	138	138	138	141	138	138	138	138	138	138	1,659	830
3	Contributed Lines	42	42	42	42	42	40	42	42	42	42	42	42	502	251
4	Cont. Prpty Other than Lines	(26)	(26)	(26)	(26)	(26)	(27)	(26)	(26)	(26)	(26)	(26)	(26)	(313)	(157)
5	Service Installation Fees	18	18	18	18	18	23	18	18	18	18	18	18	221	111
6	TOTAL	172	172	172	172	172	177	172	172	172	172	172	172	2,069	1,035

Note: May not cross foot due to rounding.

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

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

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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

(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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	29.74%
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	4,516,263	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,564	4,836,859	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	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	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	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	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	9,832,817	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	335,186,498	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,218
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,668	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,887,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	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	1,077,480	617,722	580,590	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,856,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,087	8,949,290
32															

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6/15/95 1:41 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,965	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	411,546	416,868	389,978	358,326	413,017	378,754	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	137,610	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	65,610
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,528,283	9,956,516	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	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	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,562
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,805,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

590

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,361
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	199,477,528
14															
15	Accounts Payable	1,765,200	1,452,492	1,810,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(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	2,898,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,860	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,909	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,382	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,871	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	3,155,458	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	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,016)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,366,137	119,516,274	119,727,886	119,842,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,661,758	325,798,359	324,969,225	326,664,580	329,081,472	341,101,967	340,921,505	338,725,585	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 - %	19.40%	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 - %	25.42%	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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	107,072	0	107,072	32,817		139,889	30.65%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	107,072	0	107,072	32,817		139,889		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	43,508	1,583	45,091	0		45,091		B-6(S)
7	Depreciation net of CIAC Amort.	23,656	0	23,656	0		23,656		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	6,986	72	7,058	1,477	(A)	8,535		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(1,291)	(2,497)	(3,788)	12,089	(B)	8,301		B-17(S),B-2(S)3/3
11	Total Operating Expenses	72,859	(842)	72,017	13,566		85,583		
12	**NET OPERATING INCOME**	34,213	842	35,055	19,251		54,306		
13	**RATE BASE**	618,427	0	618,427			618,427		A-2(S)
14	**RATE OF RETURN**	5.53%		5.67%			8.78%		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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	107,072	0	107,072	49,007	156,079	45.77%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	107,072	0	107,072	49,007	156,079		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	43,508	1,583	45,091	0	45,091		B-6(S)
7	Depreciation net of CIAC Amort	23,656	0	23,656	0	23,656		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	6,986	72	7,058	2,205 (A)	9,263		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(1,291)	(2,497)	(3,788)	18,054 (B)	14,266		B-17(S),B-2(S)3/3
11	Total Operating Expenses	72,859	(842)	72,017	20,259	92,276		
12	**NET OPERATING INCOME**	34,213	842	35,055	28,748	63,803		
13	**RATE BASE**	618,427	0	618,427		618,427		A-2(S)
14	**RATE OF RETURN**	5.53%		5.67%		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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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%	8.42%	D-1(S)	
3	Rate of Return (%)	10.32%	8.78%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	618,427	618,427	A-2(S)	
6	Required Income (L3 x L5)	63,803	54,306		
7	Adjusted Income Under Present Rates	35,055	35,055	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	28,748	19,251		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	46,802	31,340		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	49,007	32,817		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	46,802	31,340		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	18,054	12,089		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,205	1,477		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	28,748	19,251		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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	26	
9			
10	2. Conservation Program Expenses	18	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	314	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	1,226	
17			
18	6.	0	
19			
20	7.	0	
21			
22		1,583	
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.	99	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(27)	
43			
44		72	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(2,497)	
47			
48	2.	0	
49			
50		(2,497)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(842)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	0	0	0
9	522.2 Measured - Commercial	107,072	0	107,072
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	107,072	0	107,072
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**	107,072	0	107,072
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**	107,072	0	107,072

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	25,734	1,239	26,973	25,398	1,210	26,608	93	10	102	243	19	262
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	6,431	3	6,434	6,347	0	6,347	23	1	24	61	2	63
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	2,188	1	2,189	2,184	0	2,184	0	0	0	4	1	5
7	716 Fuel for Power Production	282	0	282	282	0	282	0	0	0	0	0	0
8	718 Chemicals	367	0	367	367	0	367	0	0	0	0	0	0
9	720 Materials & Supplies	1,114	3	1,117	1,098	0	1,098	5	1	5	11	2	14
10	731 Contractual Services - Eng.	2	0	2	0	0	0	0	0	0	2	0	2
11	732 Contractual Services - Acct.	10	0	10	0	0	0	0	0	0	10	0	10
12	733 Contractual Services - Legal	6	0	6	0	0	0	0	0	0	6	0	6
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	2,891	320	3,211	2,875	313	3,188	0	0	0	15	7	23
15	741 Rental of Real Building/Real Property	9	1	10	0	0	0	0	0	0	9	1	10
16	742 Rental of Equipment	0	0	1	0	0	0	0	0	0	0	0	1
17	750 Transportation Expense	45	1	46	37	0	37	3	0	4	4	0	5
18	756 Insurance - Vehicle	7	0	7	0	0	0	0	0	0	7	0	7
19	757 Insurance - General Liability	14	3	17	0	0	0	0	0	0	14	3	17
20	758 Insurance - Workman's Comp	440	0	440	434	0	434	2	0	2	4	0	4
21	759 Insurance - Other	1	0	1	0	0	0	0	0	0	1	0	1
22	760 Advertising Expense	2	1	3	0	0	0	0	0	0	2	1	3
23	766 Reg. Comm. Exp. - Rate Case Amort.	41	0	41	0	0	0	0	0	0	41	0	41
24	767 Reg. Comm. Exp. - Other	3	0	3	0	0	0	0	0	0	3	0	3
25	770 Bad Debt Expense	12	1	13	0	0	0	12	1	13	0	0	0
26	775 Miscellaneous Expenses	850	10	860	751	0	751	30	2	32	69	8	77
27	TOTAL SEWER O & M EXPENSES	43,508	1,583	45,091	42,832	1,523	44,356	169	15	184	507	45	552

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

600

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	2,090	1,868	2,206	2,134	2,203	2,133	2,204	2,203	2,133	2,204	2,133	2,203	25,734	1,239	26,973
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)	522	472	551	533	551	533	551	551	533	551	533	551	6,431	3	6,434
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	182	182	182	182	182	182	182	182	182	182	182	182	2,188	1	2,189
7	716.1-.8 Fuel for Power Production	0	0	107	0	0	0	0	0	107	0	68	0	282	0	282
8	718.1-.8 Chemicals	0	106	102	0	0	0	159	0	0	0	0	0	367	0	367
9	720.1-.8 Materials & Supplies	107	3	209	3	107	105	158	3	107	207	5	105	1,114	3	1,117
10	731.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
11	732.1-.8 Contractual Services - Acct.	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
12	733.1-.8 Contractual Services - Legal	0	0	1	1	1	0	1	1	0	1	0	0	6	0	6
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	326	71	453	71	71	453	326	71	453	71	71	453	2,891	320	3,211
15	741.1-.8 Rental of Real Building/Real Property	1	1	1	1	1	1	1	1	1	1	1	1	9	1	10
16	742.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
17	750.1-.8 Transportation Expense	4	4	4	4	4	4	4	4	4	4	4	4	45	1	46
18	756.1-.8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
19	757.1-.8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	14	3	17
20	758.1-.8 Insurance - Workman's Comp (2)	36	32	38	36	36	36	36	36	36	36	36	36	440	0	440
21	759.1-.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
22	760.1-.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	1	3
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3	3	4	4	3	3	3	3	3	3	3	3	41	0	41
24	767.1-.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
25	770.1-.8 Bad Debt Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	1	13
26	775.1-.8 Miscellaneous Expenses	71	70	72	71	71	71	71	71	71	71	71	71	850	10	860
27	TOTAL SEWER O & M EXPENSES	3,602	3,091	4,187	3,296	3,490	3,781	3,956	3,386	3,890	3,591	3,367	3,870	43,508	1,583	45,091

Notes:
(1) Employee Pensions & Benefits 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL DIRECT O & M (.1 - .6) 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	701.1-.6 Salaries & Wages - Employees	2,063	1,862	2,177	2,105	2,175	2,105	2,176	2,175	2,105	2,175	2,108	2,175	25,396	1,210	26,606
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)	515	465	544	526	544	526	544	543	526	544	526	544	6,347	0	6,347
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	182	182	182	182	182	182	182	182	182	182	182	182	2,184	0	2,184
7	716.1-.6 Fuel for Power Production	0	0	107	0	0	0	0	0	107	0	68	0	282	0	282
8	718.1-.6 Chemicals	0	106	102	0	0	0	159	0	0	0	0	0	367	0	367
9	720.1-.6 Materials & Supplies	105	1	207	1	105	103	156	1	105	205	3	103	1,098	0	1,098
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	325	70	452	70	70	452	325	70	452	70	70	452	2,875	313	3,188
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	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
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)	35	32	37	36	37	36	37	37	36	37	36	37	434	0	434
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	63	62	63	62	62	62	63	62	62	62	63	63	751	0	751
27	TOTAL SEWER DIRECT O & M EXPENSES	3,547	3,038	4,130	3,241	3,433	3,724	3,869	3,329	3,834	3,533	3,312	3,814	42,832	1,523	44,356

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... due to rounding.

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

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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-5(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	6	7	8	8	8	8	8	8	8	8	8	8	93	10	102
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)	2	2	2	2	2	2	2	2	2	2	2	2	23	1	24
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	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	5	1	5
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	0	0	0	0	0	0	0	0	0	0	0	0	3	0	4
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	2	0	2
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	1	1	1	1	1	1	1	1	1	1	1	1	12	1	13
26	775.7	Miscellaneous Expenses	3	2	3	3	3	3	3	3	3	3	3	3	30	2	32
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.		14	13	14	14	14	14	14	14	14	14	14	14	169	15	184

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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6/16/95 8:32 AM B0684.XLS

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 (J) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	20	19	21	21	20	20	20	20	20	21	20	20	243	19	262
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)	5	5	5	5	5	5	5	5	5	5	5	5	61	2	63
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	0	0	0	0	0	0	0	0	0	0	0	0	4	1	5
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	1	1	1	1	1	1	1	1	1	1	1	1	11	2	14
10	731.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
11	732.8 Contractual Services - Acct.	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
12	733.8 Contractual Services - Legal	0	0	1	1	1	0	1	1	0	1	0	0	6	0	6
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	1	1	1	1	1	1	1	1	1	1	1	1	15	7	23
15	741.8 Rental of Real Building/Real Property	1	1	1	1	1	1	1	1	1	1	1	1	9	1	10
16	742.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
17	750.8 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	4	0	5
18	756.8 Insurance - Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
19	757.8 Insurance - General Liability	1	1	1	1	1	1	1	1	1	1	1	1	14	3	17
20	758.8 Insurance - Workmen's Comp (2)	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
21	759.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
22	760.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	2	1	3
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	3	3	4	4	3	3	3	3	3	3	3	3	41	0	41
24	767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
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	6	5	6	6	6	6	6	6	6	6	6	6	69	8	77
27	TOTAL SEWER ALLOCATED A & G EXPENSES	42	40	43	43	43	42	43	43	42	43	41	42	507	45	552

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 cr * 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	24,340	1,429	(35)	25,734	0	8	4	0	0	1,226	1,239	26,973
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)	6,044	386	0	6,431	0	2	1	0	0	0	3	6,434
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	2,189	0	(0)	2,188	0	1	0	0	0	0	1	2,189
7	716.1-.8 Fuel for Power Production	277	5	0	282	0	0	0	0	0	0	0	282
8	718.1-.8 Chemicals	360	7	0	367	0	0	0	0	0	0	0	367
9	720.1-.8 Materials & Supplies	1,095	21	(2)	1,114	0	1	1	1	0	0	3	1,117
10	731.1-.8 Contractual Services - Eng.	2	0	(0)	2	0	0	0	0	0	0	0	2
11	732.1-.8 Contractual Services - Acct.	11	0	(1)	10	0	0	0	0	0	0	0	10
12	733.1-.8 Contractual Services - Legal	6	0	(1)	6	0	0	0	0	0	0	0	6
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	2,837	55	(2)	2,891	0	3	5	313	0	0	320	3,211
15	741.1-.8 Rental of Real Building/Real Property	10	0	(1)	9	0	1	0	0	0	0	1	10
16	742.1-.8 Rental of Equipment	0	0	(0)	0	0	0	0	0	0	0	0	1
17	750.1-.8 Transportation Expense	45	1	(1)	45	0	1	0	0	0	0	1	46
18	756.1-.8 Insurance - Vehicle	7	0	(1)	7	0	0	0	0	0	0	0	7
19	757.1-.8 Insurance - General Liability	15	0	(1)	14	0	3	0	0	0	0	3	17
20	758.1-.8 Insurance - Workman's Comp (2)	435	5	0	440	0	0	0	0	0	0	0	440
21	759.1-.8 Insurance - Other	2	0	(0)	1	0	0	0	0	0	0	0	1
22	760.1-.8 Advertising Expense	2	0	(0)	2	0	0	1	0	0	0	1	3
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	27	0	14	41	0	0	0	0	0	0	0	41
24	767.1-.8 Reg. Comm. Exp. - Other	4	0	(0)	3	0	0	0	0	0	0	0	3
25	770.1-.8 Bad Debt Expense	13	0	(1)	12	0	1	0	0	0	0	1	13
26	775.1-.8 Miscellaneous Expenses	844	16	(10)	850	0	5	5	0	0	0	10	860
27	TOTAL SEWER O & M EXPENSES	41,565	1,986	(43)	43,508	0	26	18	314	0	1,226	1,583	45,091

Notes:
(1) Employee Pensions & Benefits 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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	23,990	1,408	0	25,398	0	0	0	0	0	1,210	1,210	26,608
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)	5,958	389	0	6,347	0	0	0	0	0	0	0	6,347
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	2,184	0	0	2,184	0	0	0	0	0	0	0	2,184
7	716.1-.6 Fuel for Power Production	277	5	0	282	0	0	0	0	0	0	0	282
8	718.1-.6 Chemicals	360	7	0	367	0	0	0	0	0	0	0	367
9	720.1-.6 Materials & Supplies	1,077	21	0	1,098	0	0	0	0	0	0	0	1,098
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	2,820	55	0	2,875	0	0	0	313	0	0	313	3,188
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	37	1	0	37	0	0	0	0	0	0	0	37
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)	429	5	0	434	0	0	0	0	0	0	0	434
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	736	14	0	751	0	0	0	0	0	0	0	751
27	TOTAL SEWER DIRECT O & M EXPENSES	40,868	1,965	0	42,832	0	0	0	313	0	1,210	1,523	44,356

Notes:
(1) Employee Pensions & Benefits 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 CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	97	6	(10)	93	0	5	0	0	0	4	10	102
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)	24	(1)	0	23	0	1	0	0	0	0	1	24
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	0	0	(0)	0	0	0	0	0	0	0	0	0
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	5	0	(1)	5	0	1	0	0	0	0	1	5
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	4	0	(0)	3	0	0	0	0	0	0	0	4
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 - Workmen's Comp (2)	2	(0)	0	2	0	0	0	0	0	0	0	2
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	13	0	(1)	12	0	1	0	0	0	0	1	13
26	775.7	Miscellaneous Expenses	33	1	(3)	30	0	2	0	0	0	0	2	32
27		TOTAL SEWER O & M EXPENSES	178	6	(15)	169	0	11	0	0	0	4	15	184

Notes:
(1) Employee Pensions & Benefits 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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	254	15	(25)	243	0	3	4	0	0	12	19	262
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)	63	(2)	0	61	0	1	1	0	0	0	2	63
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	5	0	(0)	4	0	1	0	0	0	0	1	5
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	12	0	(1)	11	0	0	1	1	0	0	2	14
10	731.8	Contractual Services - Eng.	2	0	(0)	2	0	0	0	0	0	0	0	2
11	732.8	Contractual Services - Acct.	11	0	(1)	10	0	0	0	0	0	0	0	10
12	733.8	Contractual Services - Legal	6	0	(1)	6	0	0	0	0	0	0	0	6
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	17	0	(2)	15	0	3	5	0	0	0	7	23
15	741.8	Rental of Real Building/Real Property	10	0	(1)	9	0	1	0	0	0	0	1	10
16	742.8	Rental of Equipment	0	0	(0)	0	0	0	0	0	0	0	0	1
17	750.8	Transportation Expense	5	0	(0)	4	0	0	0	0	0	0	0	5
18	756.8	Insurance - Vehicle	7	0	(1)	7	0	0	0	0	0	0	0	7
19	757.8	Insurance - General Liability	15	0	(1)	14	0	3	0	0	0	0	3	17
20	758.8	Insurance - Workman's Comp (2)	5	(0)	0	4	0	0	0	0	0	0	0	4
21	759.8	Insurance - Other	2	0	(0)	1	0	0	0	0	0	0	0	1
22	760.8	Advertising Expense	2	0	(0)	2	0	0	1	0	0	0	1	3
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	27	0	14	41	0	0	0	0	0	0	0	41
24	767.8	Reg. Comm. Exp. - Other	4	0	(0)	3	0	0	0	0	0	0	0	3
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	74	1	(7)	69	0	3	5	0	0	0	8	77
27		TOTAL SEWER O & M EXPENSES	519	15	(28)	507	0	15	18	1	0	12	46	552

Notes:
(1) Employee Pensions & Benefits 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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.	(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	24,340	26,973	2,632	10.81%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	6,045	6,434	389	6.44%
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	2,189	2,189	0	0.00%
7	716.1-.8	Fuel for Power Production	277	282	5	1.95%
8	718.1-.8	Chemicals	360	367	7	1.95%
9	720.1-.8	Materials & Supplies	1,094	1,117	23	2.08%
10	731.1-.8	Contractual Services - Eng.	2	2	(0)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	11	10	(1)	(7.63%)
12	733.1-.8	Contractual Services - Legal	6	6	(0)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	2,837	3,211	374	13.19%
15	741.1-.8	Rental of Real Building/Real Property	10	10	1	8.84%
16	742.1-.8	Rental of Equipment	0	1	0	47.33%
17	750.1-.8	Transportation Expense	45	46	0	0.84%
18	756.1-.8	Insurance - Vehicle	7	7	(1)	(7.63%)
19	757.1-.8	Insurance - General Liability	15	17	2	11.54%
20	758.1-.8	Insurance - Workman's Comp	435	440	5	1.13%
21	759.1-.8	Insurance - Other	2	1	(0)	(7.63%)
22	760.1-.8	Advertising Expense	2	3	1	75.85%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	27	41	14	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	4	3	(0)	(9.54%)
25	770.1-.8	Bad Debt Expense	13	13	0	2.35%
26	775.1-.8	Miscellaneous Expenses	843	860	16	1.92%
27	TOTAL SEWER O & M EXPENSES		41,585	45,091	3,526	8.48%
28	TOTAL (LESS ACCTS 766 & 767)		41,534	45,047	3,513	8.46%

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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)	(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-.6	Salaries & Wages - Employees	23,990	26,608	2,618	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	5,958	6,347	389	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	2,184	2,184	0	0.00%
7	716.1-.6	Fuel for Power Production	277	282	5	1.95%
8	718.1-.6	Chemicals	360	367	7	1.95%
9	720.1-.6	Materials & Supplies	1,077	1,098	21	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	2,820	3,188	368	13.05%
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	37	37	0	0.78%
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	429	434	5	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	736	751	15	2.00%
27	TOTAL SEWER O & M EXPENSES		40,868	44,356	3,488	8.53%
28	TOTAL (LESS ACCTS 766 & 767)		40,868	44,356	3,488	8.53%

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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.	(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-.7 Salaries & Wages - Employees	97	102	6	5.85%
2	703.1-.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7 Employee Pensions & Benefits	24	24	0	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	0	0	(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	5	5	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	4	4	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	2	2	(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	13	13	0	2.35%
26	775.1-.7 Miscellaneous Expenses	33	32	(1)	(2.30%)
27	TOTAL SEWER O & M EXPENSES	178	184	6	3.28%
28	TOTAL (LESS ACCTS 766 & 767)	178	184	6	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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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	254	262	9	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	63	63	(0)	(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	5	5	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	12	14	1	12.19%
10	731.1-.8	Contractual Services - Eng.	2	2	(0)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	11	10	(1)	(7.63%)
12	733.1-.8	Contractual Services - Legal	6	6	(0)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	17	23	6	35.44%
15	741.1-.8	Rental of Real Building/Real Property	10	10	1	6.84%
16	742.1-.8	Rental of Equipment	0	1	0	47.33%
17	750.1-.8	Transportation Expense	5	5	(0)	(3.08%)
18	756.1-.8	Insurance - Vehicle	7	7	(1)	(7.63%)
19	757.1-.8	Insurance - General Liability	15	17	2	11.54%
20	758.1-.8	Insurance - Workman's Comp	5	4	(0)	(7.18%)
21	759.1-.8	Insurance - Other	2	1	(0)	(7.63%)
22	760.1-.8	Advertising Expense	2	3	1	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	27	41	14	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	4	3	(0)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	74	77	2	3.00%
27	TOTAL SEWER O & M EXPENSES		519	552	33	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		488	506	19	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.**			

6/16/95 8:45 AM B09S.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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			171,800	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					

			(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	$0
51	Marco Island	Docket No. 920655-WS	106,820	6
52	GIGA	Docket No. 920199-WS	677,801	49
53	Lehigh	Docket No. 911188-WS	67,100	5
54			854,174	61
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	72
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	31
58			1,427,241	103
59	Total Projected Rate Case Expense		2,281,415	164
60	Annual Amortization		$570,354	$41
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	9
64	% of Total		100.000000%	0.007191%

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 / Sunshine Parkway
Docket No.: 150495-WS
Schedule Year 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.			17,629	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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Lake / Sunshine Parkway
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 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 / Sunshine Parkway
Docket No.: 850495-WS
Schedule Year Ended: 12/31/96
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	1,053	40	2.50%	26	0	26	0.00%	0	26
4	389.1 Other Plant & Misc. Equipment	2	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	73,943	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	115,756	30	3.33%	3,855	0	3,855	0.00%	0	3,855
9	361.2 Collection Sewers - Gravity	55,700	45	2.22%	1,237	0	1,237	0.00%	0	1,237
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	21	38	2.63%	1	0	1	0.00%	0	1
12	364.2 Flow Measuring Devices	3,330	5	20.00%	666	0	666	0.00%	0	666
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	1	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	23,458	32	3.13%	734	0	734	0.00%	0	734
18	370.3 Receiving Wells	2,854	30	3.33%	95	0	95	0.00%	0	95
19	371.3 Pumping Equipment	72,748	18	5.56%	4,045	0	4,045	0.00%	0	4,045
20	389.3 Other Plant & Misc. Equipment	3	18	5.56%	0	0	0	0.00%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	155,651	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	60,508	32	3.13%	1,894	0	1,894	43.22%	819	1,075
24	380.4 Treatment & Disposal	312,028	18	5.56%	17,349	0	17,349	43.22%	7,498	9,851
25	381.4 Plant Sewers	6,105	35	2.86%	175	0	175	43.22%	76	99
26	382.4 Outfall Sewer Lines	56,435	30	3.33%	1,879	0	1,879	5.37%	101	1,778
27	389.4 Other Plant & Misc. Equipment	66,578	18	5.56%	3,702	0	3,702	43.22%	1,600	2,102
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	26	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	262	40	2.50%	7	0	7	0.00%	0	7
31	390.5 Office Furniture & Equipment	162	15	6.67%	11	0	11	0.00%	0	11
32	390.51 Computer Equipment	431	6	16.67%	72	0	72	0.00%	0	72
33	391.5 Transportation Equipment	249	6	16.67%	41	0	41	0.00%	0	41
34	392.5 Stores Equipment	2	18	5.56%	0	0	0	0.00%	0	0
35	393.5 Tools, Shop & Garage Equipment	90	16	6.25%	6	0	6	0.00%	0	6
36	394.5 Laboratory Equipment	82	15	6.67%	5	0	5	0.00%	0	5
37	395.5 Power Operated Equipment	103	12	8.33%	9	0	9	0.00%	0	9
38	396.5 Communication Equipment	47	10	10.00%	5	0	5	0.00%	0	5
39	397.5 Miscellaneous Equipment	21	15	6.67%	1	0	1	0.00%	0	1
40	398.5 Other Tangible Plant	40	10	10.00%	4	0	4	0.00%	0	4
41	**INTANGIBLE PLANT**	1,055		2.46%	26	0	26	0.00%	0	26
42	**COLLECTION PLANT**	248,751		2.32%	5,759	0	5,759	0.00%	0	5,759
43	**SYSTEM PUMPING PLANT**	99,063		4.92%	4,874	0	4,874	0.00%	0	4,874
44	**TREATMENT AND DISPOSAL PLANT**	657,305		3.80%	24,999	0	24,999	40.38%	10,094	14,905
45	**GENERAL PLANT**	1,515		10.62%	161	0	161	0.00%	0	161
46	**TOTAL DEPRECIATION EXPENSE**	1,007,688		3.55%	35,819	0	35,819	28.18%	10,094	25,725
47	**LESS: AMORTIZATION OF CIAC**				(2,069)	0	(2,069)		0	(2,069)
48	**NET DEPRECIATION EXPENSE - SEWER**				33,750	0	33,750		10,094	23,656

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 / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	5.06%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	45,076	3.68%	1,659	0	1,659	0.00%	0	1,659
3	Contributed Lines	13,640	3.68%	502	0	502	0.00%	0	502
4	Contributed Property Other Than Lines	(6,820)	4.59%	(313)	0	(313)	0.00%	0	(313)
5	Service Installation Fees	4,550	4.86%	221	0	221	0.00%	0	221
6	TOTAL SEWER CIAC AMORT. EXPENSE	56,446		2,069	0	2,069		0	2,069

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	3,330	666	20.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	60,508	1,894	3.13%
5	380.4 Treatment & Disposal	312,028	17,349	5.56%
6	381.4 Plant Sewers	6,105	175	2.87%
7	382.4 Outfall Sewer Lines	56,435	1,879	3.33%
8	389.4 Other Plant & Misc. Equipment	66,578	3,702	5.56%
9	**COMPOSITE RATE**	504,983	25,665	5.08%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	115,756	3,855	3.33%
13	361.2 Collection Sewers - Gravity	55,700	1,237	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	1	0	0.00%
16	354.3 Structures & Improvements	23,458	734	3.13%
17	370.3 Receiving Wells	2,854	95	3.33%
18	371.3 Pumping Equipment	72,748	4,045	5.56%
19	389.3 Other Plant & Misc. Equipment	3	0	0.00%
20	**COMPOSITE RATE**	270,520	9,966	3.68%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	21	1	4.86%
23	**COMPOSITE RATE**	21	1	4.86%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	504,983	25,665	5.08%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	270,520	9,966	3.68%
27	Service Installation Fees (Line 23)	21	1	4.86%
28	**COMPOSITE RATE**	775,524	35,632	4.59%

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 / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 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%)**	4,818	0	4,818	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	2,059	99	2,158	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	2,059	99	2,158		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	109	0	109		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	109	0	109		
10	Non-used & Useful Percent			25.12%	A-6(S)7/7	
11	Non-used & Useful Amount		(27)	(27)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	109	(27)	82		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,986	72	7,058		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 / Sunshine Parkway
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	107,072	0	107,072	B-4(S)
3	Less:				
4	O & M Expenses	43,508	1,583	45,091	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	23,656	0	23,656	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	6,986	4,890	11,876	B-15(S)
8	Pre-Tax Operating Expenses	74,150	6,473	80,623	
9	**PRE-TAX OPERATING INCOME**	32,922	(6,473)	26,449	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	32,922	(6,473)	26,449	
12	Less:				
13	Interest Expense:				
14	Rate Base	618,427	0	618,427	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	32,715	0	32,715	C-3
17	Net Taxable Income (L11 - L16)	207	(6,473)	(6,266)	
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)	80	(2,497)	(2,417)	
20	Less:				
21	Parent Debt Adjustment	1,200	0	1,200	C-1(S)
22	Investment Tax Credit	170	0	170	C-7(S)
23	**TOTAL INCOME TAXES**	(1,291)	(2,497)	(3,788)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 (%)	28.18%	0.00%	28.18%	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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8,300,191	(3,328)	8,296,863	A-6 (S)
2	Utility Land & Land Rights	593,294	0	593,294	A-6 (S)
3	Non-Used and Useful	(253,914)	0	(253,914)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(2,259,877)	5,648	(2,254,229)	A-10 (S)
6	CIAC	(4,214,457)	(5,817)	(4,220,274)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	1,121,038	0	1,121,038	A-14 (S)
9	Acquisition Adjustments	(79,890)	0	(79,890)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	28,764	0	28,764	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(23,706)	0	(23,706)	Vol. II
13	Deferred Taxes	111,044	0	111,044	C-7 (S)
14	Working Capital Allowance	137,325	0	137,325	A-17 (S)
15	Other	2,187,839	0	2,187,839	A-21(S)
16	**TOTAL SEWER RATE BASE**	5,647,649	(3,497)	5,644,152	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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. Prior year retirements and/or cost of removal not reflected in MFR's	(3,328)	(3,328)	
3				
4	2.	0	0	
5				
6				
7		(3,328)	(3,328)	
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. Prior year retirements and/or cost of removal not reflected in MFR's	5,648	5,648	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		5,648	5,648	
36	**F. CIAC:**			A-12 (S)
37	1. Transfer Unclaimed Refunds to CIAC	(5,817)	(5,817)	
38				
39	2.	0	0	
40				
41				
42		(5,817)	(5,817)	
43				
44	**SUBTOTAL**	(3,497)	(3,497)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	(3,497)	(3,497)	

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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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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		7,688,842
10	Utility Adjustment to ordered balance (1)		(188,706)
11	1992 Additions		202,123
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		202,123
15	12/31/92 Balance		7,702,059
16			
17			
18	1993 Additions		252,283
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	90,541
21	1993 Net Additions		342,824
22	12/31/93 Balance		8,044,883
23			
24			
25	1994 Additions		601,479
26	1994 Retirements		24,127
27	1994 Adjustments		0
28	1994 Net Additions		577,352
29	12/31/94 Balance		8,622,235
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(3,818)
32	1995 Additions		129,510
33	1995 Retirements		5,249
34	1995 Adjustments		0
35	1995 Net Additions		124,261
36	12/31/95 Balance		8,742,678
37			
38	Adjustment to beginning balance	General Plant re-allocation true-up	(35,646)
39	1996 Additions		275,703
40	1996 Retirements		403
41	1996 Adjustments		(3,326)
42	1996 Net Additions		271,972
43	12/31/96 Balance		8,979,004

(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 / Osceola / University 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-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) 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
		1995 PLANT IN SERVICE									
1	INTANGIBLE PLANT										
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	57,251	0	0	0	57,251	0	57,251	57,251	0	57,251
4	389.1 Other Plant & Misc. Equipment	9,482	0	0	0	9,482	0	9,482	9,482	0	9,482
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	8,053	0	0	0	8,053	0	8,053	8,053	0	8,053
7	354.2 Structures & Improvements	193,722	0	0	0	193,722	0	193,722	193,722	0	193,722
8	360.2 Collection Sewers - Force	1,713,891	57,254	0	57,254	1,771,145	0	1,771,145	1,733,529	0	1,733,529
9	361.2 Collection Sewers - Gravity	1,169,535	117,892	0	117,892	1,287,427	(3,328)	1,284,099	1,251,153	(3,328)	1,247,825
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	328,782	0	0	0	328,782	0	328,782	328,782	0	328,782
12	364.2 Flow Measuring Devices	32,322	0	0	0	32,322	0	32,322	32,322	0	32,322
13	365.2 Flow Measuring Installation	60	0	0	0	60	0	60	60	0	60
14	389.2 Other Plant & Misc. Equipment	416	0	0	0	416	0	416	416	0	416
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	267,931	0	0	0	267,931	0	267,931	267,931	0	267,931
18	370.3 Receiving Wells	84,409	0	0	0	84,409	0	84,409	84,409	0	84,409
19	371.3 Pumping Equipment	391,381	52,253	0	52,253	443,634	0	443,634	427,557	0	427,557
20	389.3 Other Plant & Misc. Equipment	34,430	0	0	0	34,430	0	34,430	34,430	0	34,430
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	576,206	0	0	0	576,206	0	576,206	576,206	0	576,206
23	354.4 Structures & Improvements	1,002,461	0	0	0	1,002,461	0	1,002,461	1,002,461	0	1,002,461
24	380.4 Treatment & Disposal	1,670,126	0	0	0	1,670,126	0	1,670,126	1,670,126	0	1,670,126
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	579,447	0	0	0	579,447	0	579,447	579,447	0	579,447
27	389.4 Other Plant & Misc. Equipment	83,804	0	0	0	83,804	0	83,804	83,804	0	83,804
28	GENERAL PLANT										
29	353.5 Land & Land Rights	9,035	0	0	0	9,035	0	9,035	9,035	0	9,035
30	354.5 Structures & Improvements	91,861	777	(403)	373	92,234	0	92,234	92,114	0	92,114
31	390.5 Office Furniture & Equipment	56,926	0	0	0	56,926	0	56,926	56,926	0	56,926
32	390.51 Computer Equipment	134,119	28,769	0	28,769	162,888	0	162,888	151,503	0	151,503
33	391.5 Transportation Equipment	85,081	3,865	0	3,865	88,947	0	88,947	87,421	0	87,421
34	392.5 Stores Equipment	820	0	0	0	820	0	820	820	0	820
35	393.5 Tools, Shop & Garage Equipment	31,024	1,165	0	1,165	32,189	0	32,189	31,729	0	31,729
36	394.5 Laboratory Equipment	28,220	914	0	914	29,133	0	29,133	28,773	0	28,773
37	395.5 Power Operated Equipment	28,582	12,815	0	12,815	41,397	0	41,397	36,339	0	36,339
38	396.5 Communication Equipment	18,488	0	0	0	18,488	0	18,488	18,488	0	18,488
39	397.5 Miscellaneous Equipment	7,413	0	0	0	7,413	0	7,413	7,413	0	7,413
40	398.5 Other Tangible Plant	13,954	0	0	0	13,954	0	13,954	13,954	0	13,954
41	INTANGIBLE PLANT	66,733	0	0	0	66,733	0	66,733	66,733	0	66,733
42	COLLECTION PLANT	3,446,781	175,146	0	175,146	3,621,927	(3,328)	3,618,599	3,566,096	(3,328)	3,564,768
43	SYSTEM PUMPING PLANT	778,151	52,253	0	52,253	830,404	0	830,404	814,326	0	814,326
44	TREATMENT AND DISPOSAL PLANT	3,911,845	0	0	0	3,911,845	0	3,911,845	3,911,845	0	3,911,845
45	GENERAL PLANT	503,522	48,304	(403)	47,901	551,423	0	551,423	532,544	0	532,544
46	TOTAL PLANT IN SERVICE	8,707,032	275,703	(403)	275,300	8,982,332	(3,328)	8,979,004	8,893,484	(3,328)	8,890,156
47	LAND & LAND RIGHTS	593,294	0	0	0	593,294	0	593,294	593,294	0	593,294
48	TOTAL PIS LESS LAND	8,113,738	275,703	(403)	275,300	8,389,038	(3,328)	8,385,710	8,300,191	(3,328)	8,296,863

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	57,251	57,251	57,251	57,251	57,251	57,251	57,251	57,251	57,251	57,251	57,251	57,251	57,251	0	57,251
4	389.1 Other Plant & Misc. Equipment	9,482	9,482	9,482	9,482	9,482	9,482	9,482	9,482	9,482	9,482	9,482	9,482	9,482	0	9,482
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	0	8,053
7	354.2 Structures & Improvements	193,722	193,722	193,722	193,722	193,722	193,722	193,722	193,722	193,722	193,722	193,722	193,722	193,722	0	193,722
8	360.2 Collection Sewers - Force	1,713,891	1,713,891	1,713,891	1,713,891	1,771,145	1,771,145	1,771,145	1,771,145	1,771,145	1,771,145	1,771,145	1,771,145	1,771,145	57,254	1,753,529
9	361.2 Collection Sewers - Gravity	1,169,535	1,169,535	1,169,535	1,169,535	1,287,427	1,287,427	1,287,427	1,287,427	1,287,427	1,287,427	1,287,427	1,287,427	1,287,427	117,892	1,251,153
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	328,782	328,782	328,782	328,782	328,782	328,782	328,782	328,782	328,782	328,782	328,782	328,782	328,782	0	328,782
12	364.2 Flow Measuring Devices	32,322	32,322	32,322	32,322	32,322	32,322	32,322	32,322	32,322	32,322	32,322	32,322	32,322	0	32,322
13	365.2 Flow Measuring Installation	60	60	60	60	60	60	60	60	60	60	60	60	60	0	60
14	389.2 Other Plant & Misc. Equipment	416	416	416	416	416	416	416	416	416	416	416	416	416	0	416
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	267,931	267,931	267,931	267,931	267,931	267,931	267,931	267,931	267,931	267,931	267,931	267,931	267,931	0	267,931
18	370.3 Receiving Wells	84,409	84,409	84,409	84,409	84,409	84,409	84,409	84,409	84,409	84,409	84,409	84,409	84,409	0	84,409
19	371.3 Pumping Equipment	391,361	391,361	391,361	391,361	443,634	443,634	443,634	443,634	443,634	443,634	443,634	443,634	443,634	52,253	427,557
20	389.3 Other Plant & Misc. Equipment	34,430	34,430	34,430	34,430	34,430	34,430	34,430	34,430	34,430	34,430	34,430	34,430	34,430	0	34,430
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	576,206	576,206	576,206	576,206	576,206	576,206	576,206	576,206	576,206	576,206	576,206	576,206	576,206	0	576,206
23	354.4 Structures & Improvements	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	1,002,461	0	1,002,461
24	380.4 Treatment & Disposal	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	1,670,128	0	1,670,128
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	579,447	579,447	579,447	579,447	579,447	579,447	579,447	579,447	579,447	579,447	579,447	579,447	579,447	0	579,447
27	389.4 Other Plant & Misc. Equipment	83,804	83,804	83,804	83,804	83,804	83,804	83,804	83,804	83,804	83,804	83,804	83,804	83,804	0	83,804
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	9,035	0	9,035
30	354.5 Structures & Improvements	91,861	92,169	92,193	92,256	92,269	92,282	91,954	91,967	91,979	92,043	92,104	92,171	92,234	373	92,114
31	390.5 Office Furniture & Equipment	56,926	56,926	56,926	56,926	56,926	56,926	56,926	56,926	56,926	56,926	56,926	56,926	56,926	0	56,926
32	390.51 Computer Equipment	134,119	145,931	146,412	148,765	149,234	149,703	152,466	152,985	153,434	155,787	156,080	160,534	162,888	28,769	151,533
33	391.5 Transportation Equipment	85,061	86,615	86,733	87,049	87,112	87,175	87,550	87,913	87,976	87,993	88,296	88,630	88,947	3,885	87,421
34	392.5 Stores Equipment	820	820	820	820	820	820	820	820	820	820	820	820	820	0	820
35	393.5 Tools, Shop & Garage Equipment	31,024	31,488	31,522	31,617	31,636	31,655	31,768	31,787	31,806	31,901	31,983	32,093	32,189	1,165	31,729
36	394.5 Laboratory Equipment	28,220	28,582	28,610	28,685	28,700	28,715	28,803	28,818	28,833	28,906	28,980	29,059	29,133	914	28,773
37	395.5 Power Operated Equipment	28,582	33,665	34,058	35,106	35,315	35,524	36,766	36,977	37,186	38,234	39,246	40,346	41,397	12,815	36,339
38	396.5 Communication Equipment	16,488	16,488	16,488	16,488	16,488	16,488	16,488	16,488	16,488	16,488	16,488	16,488	16,488	0	16,488
39	397.5 Miscellaneous Equipment	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	7,413	0	7,413
40	398.5 Other Tangible Plant	13,954	13,954	13,954	13,954	13,954	13,954	13,954	13,954	13,954	13,954	13,954	13,954	13,954	0	13,954
41	**INTANGIBLE PLANT**	66,733	66,733	66,733	66,733	66,733	66,733	66,733	66,733	66,733	66,733	66,733	66,733	66,733	0	66,733
42	**COLLECTION PLANT**	3,446,781	3,446,781	3,446,781	3,446,781	3,621,927	3,621,927	3,621,927	3,621,927	3,621,927	3,621,927	3,621,927	3,621,927	3,621,927	175,146	3,568,036
43	**SYSTEM PUMPING PLANT**	778,151	778,151	778,151	778,151	830,404	830,404	830,404	830,404	830,404	830,404	830,404	830,404	830,404	52,253	814,326
44	**TREATMENT AND DISPOSAL PLANT**	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	3,911,845	0	3,911,845
45	**GENERAL PLANT**	503,522	522,664	524,163	528,114	528,901	529,689	533,976	534,763	535,551	539,502	543,318	547,472	551,423	47,901	532,544
46	**TOTAL PLANT IN SERVICE**	8,707,032	8,726,194	8,727,672	8,731,824	8,959,810	8,960,597	8,964,685	8,965,672	8,966,459	8,970,411	8,974,227	8,978,361	8,982,292	275,300	8,869,484
47	**LAND & LAND RIGHTS**	593,294	593,294	593,294	593,294	593,294	593,294	593,294	593,294	593,294	593,294	593,294	593,294	593,294	0	593,294
48	**TOTAL PIS LESS LAND**	8,113,738	8,132,901	8,134,379	8,138,530	8,366,516	8,367,304	8,371,391	8,372,378	8,373,166	8,377,117	8,380,933	8,385,067	8,389,038	275,300	8,300,191

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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-6 (S)
Page 3 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	INTANGIBLE PLANT														
2	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	57,254	0	0	0	0	0	0	0	0	57,254	39,837
9	361.2 Collection Sewers - Gravity	0	0	0	117,892	0	0	0	0	0	0	0	0	117,892	81,618
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	52,253	0	0	0	0	0	0	0	0	52,253	36,175
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	306	24	64	13	13	(328)	13	13	64	61	67	64	373	253
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	11,413	880	2,353	469	469	2,793	469	469	2,353	2,273	2,474	2,353	28,769	17,414
33	391.5 Transportation Equipment	1,533	118	316	63	63	375	63	63	316	305	332	316	3,865	2,340
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	462	36	95	19	19	113	19	19	95	92	100	95	1,165	705
36	394.5 Laboratory Equipment	382	28	75	15	15	89	15	15	75	72	79	75	914	553
37	395.5 Power Operated Equipment	5,084	392	1,048	209	209	1,244	209	209	1,048	1,012	1,102	1,048	12,815	7,757
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	175,146	0	0	0	0	0	0	0	0	175,146	121,255
43	SYSTEM PUMPING PLANT	0	0	0	52,253	0	0	0	0	0	0	0	0	52,253	36,175
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	19,182	1,478	3,951	787	787	4,287	787	787	3,951	3,816	4,154	3,951	47,901	29,022
46	TOTAL NET ADDITIONS	19,182	1,478	3,951	228,186	787	4,287	787	787	3,951	3,816	4,154	3,951	275,300	186,452
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	19,182	1,478	3,951	228,186	787	4,287	787	787	3,951	3,816	4,154	3,951	275,300	186,452

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1998
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
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) 1998 Gross Additions	(15) Ave. Gross Additions 1998
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	57,254	0	0	0	0	0	0	0	0	57,254	39,837
9	361.2 Collection Sewers - Gravity	0	0	0	117,892	0	0	0	0	0	0	0	0	117,892	81,618
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	52,253	0	0	0	0	0	0	0	0	52,253	36,175
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	306	24	64	13	13	75	13	13	64	61	67	64	777	470
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	11,413	880	2,353	469	469	2,793	469	469	2,353	2,273	2,474	2,353	28,769	17,414
33	391.5 Transportation Equipment	1,533	118	316	63	63	375	63	63	316	305	332	316	3,865	2,340
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	462	36	95	19	19	113	19	19	95	92	100	95	1,165	705
36	394.5 Laboratory Equipment	362	28	75	15	15	89	15	15	75	72	79	75	914	553
37	395.5 Power Operated Equipment	5,064	392	1,048	209	209	1,244	209	209	1,048	1,012	1,102	1,048	12,815	7,757
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	175,146	0	0	0	0	0	0	0	0	175,146	121,255
43	**SYSTEM PUMPING PLANT**	0	0	0	52,253	0	0	0	0	0	0	0	0	52,253	36,175
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	19,162	1,478	3,951	787	787	4,690	787	787	3,951	3,818	4,154	3,951	48,304	29,239
46	**TOTAL GROSS ADDITIONS**	19,162	1,478	3,951	226,186	787	4,690	787	787	3,951	3,818	4,154	3,951	275,703	186,669
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	19,162	1,478	3,951	226,186	787	4,690	787	787	3,951	3,818	4,154	3,951	275,703	186,669

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	403	0	0	0	0	0	0	403	217
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	403	0	0	0	0	0	0	403	217
46	TOTAL RETIREMENTS	0	0	0	0	0	403	0	0	0	0	0	0	403	217
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	403	0	0	0	0	0	0	403	217

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(3,328)	0	0	0	0	0	0	0	0	0	0	0	(3,328)	(3,328)
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	(3,328)	0	0	0	0	0	0	0	0	0	0	0	(3,328)	(3,328)
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	(3,328)	0	0	0	0	0	0	0	0	0	0	0	(3,328)	(3,328)
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	(3,328)	0	0	0	0	0	0	0	0	0	0	0	(3,328)	(3,328)

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	57,251	0.00%	0
4	389.1 Other Plant & Misc. Equipment	9,482	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	8,053	0.00%	0
7	354.2 Structures & Improvements	193,722	12.88%	24,942
8	360.2 Collection Sewers - Force	1,753,529	12.88%	225,770
9	361.2 Collection Sewers - Gravity	1,247,825	12.88%	160,659
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	328,782	0.00%	0
12	364.2 Flow Measuring Devices	32,322	0.00%	0
13	365.2 Flow Measuring Installation	60	0.00%	0
14	389.2 Other Plant & Misc. Equipment	416	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	267,931	12.88%	34,497
18	370.3 Receiving Wells	84,409	12.88%	10,868
19	371.3 Pumping Equipment	427,557	12.88%	55,049
20	389.3 Other Plant & Misc. Equipment	34,430	12.88%	4,433
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	576,206	0.00%	0
23	354.4 Structures & Improvements	1,002,461	0.00%	0
24	380.4 Treatment & Disposal	1,670,126	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	579,447	0.00%	0
27	389.4 Other Plant & Misc. Equipment	83,604	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	9,035	0.00%	0
30	354.5 Structures & Improvements	92,114	0.00%	0
31	390.5 Office Furniture & Equipment	56,926	0.00%	0
32	390.51 Computer Equipment	151,533	0.00%	0
33	391.5 Transportation Equipment	87,421	0.00%	0
34	392.5 Stores Equipment	820	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	31,729	0.00%	0
36	394.5 Laboratory Equipment	28,773	0.00%	0
37	395.5 Power Operated Equipment	36,339	0.00%	0
38	396.5 Communication Equipment	16,488	0.00%	0
39	397.5 Miscellaneous Equipment	7,413	0.00%	0
40	398.5 Other Tangible Plant	13,954	0.00%	0
41	INTANGIBLE PLANT	66,733	0.00%	0
42	COLLECTION PLANT	3,564,708	11.54%	411,371
43	SYSTEM PUMPING PLANT	814,328	12.88%	104,847
44	TREATMENT AND DISPOSAL PLANT	3,911,845	0.00%	0
45	GENERAL PLANT	532,544	0.00%	0
46	TOTAL PLANT IN SERVICE	8,890,156	5.81%	516,218
47	LAND & LAND RIGHTS	593,294	0.00%	0
48	TOTAL PIS LESS LAND	8,296,863	6.22%	516,218

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	516,218	0	516,218	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(120,848)	0	(120,848)	A-10 (S)
4	CIAC	(174,644)	0	(174,644)	A-12 (S)
5	Accumulated Amort. of CIAC	36,288	0	36,288	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	(3,100)	0	(3,100)	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	253,914	0	253,914	

Note: May not cross foot due to rounding.

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**		1,112,967
10	Utility Adjustment to ordered balance (1)		(77,380)
11	1992 Additions		175,037
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		175,037
15	**12/31/92 Balance**		1,210,624
16			
17			
18	1993 Additions		215,567
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	40,028
21	1993 Net Additions		255,595
22	**12/31/93 Balance**		1,466,219
23			
24			
25	1994 Additions		318,956
26	1994 Retirements		24,127
27	1994 Adjustments		0
28	1994 Net Additions		294,829
29	**12/31/94 Balance**		1,761,048
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,694)
32	1995 Additions		340,814
33	1995 Retirements		5,249
34	1995 Adjustments		0
35	1995 Net Additions		335,565
36	**12/31/95 Balance**		2,094,918
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(10,205)
39	1996 Additions		350,761
40	1996 Retirements		403
41	1996 Adjustments		(5,648)
42	1996 Net Additions		344,710
43	**12/31/96 Balance**		2,429,424

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

8/14/95 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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	11,260	1,431	12,691	0	12,691	11,976	0	11,976
4	389.1 Other Plant & Misc. Equipment	3,649	527	4,176	0	4,176	3,912	0	3,912
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	95,788	6,063	101,851	0	101,851	98,820	0	98,820
8	360.2 Collection Sewers - Force	311,210	58,392	369,602	0	369,602	340,406	0	340,406
9	361.2 Collection Sewers - Gravity	303,553	27,702	331,255	-5648	325,607	317,404	(5,648)	311,756
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	75,658	8,647	84,305	0	84,305	79,981	0	79,981
12	364.2 Flow Measuring Devices	10,902	6,464	17,366	0	17,366	14,134	0	14,134
13	365.2 Flow Measuring Installation	15	2	17	0	17	16	0	16
14	389.2 Other Plant & Misc. Equipment	101	23	124	0	124	112	0	112
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	46,927	8,386	55,313	0	55,313	51,120	0	51,120
18	370.3 Receiving Wells	13,894	2,811	16,705	0	16,705	15,300	0	15,300
19	371.3 Pumping Equipment	97,505	23,772	121,277	0	121,277	109,391	0	109,391
20	389.3 Other Plant & Misc. Equipment	10,862	1,914	12,776	0	12,776	11,819	0	11,819
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	223,823	31,377	255,200	0	255,200	239,511	0	239,511
24	380.4 Treatment & Disposal	539,616	92,859	632,475	0	632,475	586,046	0	586,046
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	76,036	19,296	95,332	0	95,332	85,684	0	85,684
27	389.4 Other Plant & Misc. Equipment	24,062	4,648	28,710	0	28,710	26,386	0	26,386
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	20,763	1,900	22,663	0	22,663	21,697	0	21,697
31	390.5 Office Furniture & Equipment	26,237	3,797	30,034	0	30,034	28,136	0	28,136
32	390.51 Computer Equipment	61,592	25,261	86,853	0	86,853	74,222	0	74,222
33	391.5 Transportation Equipment	62,847	14,573	77,420	0	77,420	70,134	0	70,134
34	392.5 Stores Equipment	278	46	324	0	324	301	0	301
35	393.5 Tools, Shop & Garage Equipment	16,054	1,983	18,037	0	18,037	17,045	0	17,045
36	394.5 Laboratory Equipment	4,174	1,919	6,093	0	6,093	5,134	0	5,134
37	395.5 Power Operated Equipment	29,165	3,027	32,192	0	32,192	30,679	0	30,679
38	396.5 Communication Equipment	7,710	1,649	9,359	0	9,359	8,534	0	8,534
39	397.5 Miscellaneous Equipment	1,864	494	2,358	0	2,358	2,111	0	2,111
40	398.5 Other Tangible Plant	9,168	1,395	10,563	0	10,563	9,866	0	9,866
41	INTANGIBLE PLANT	14,909	1,958	16,867	0	16,867	15,888	0	15,888
42	COLLECTION PLANT	797,227	107,293	904,520	(5,648)	898,872	850,873	(5,648)	845,225
43	SYSTEM PUMPING PLANT	169,188	36,883	206,071	0	206,071	187,630	0	187,630
44	TREATMENT AND DISPOSAL PLANT	863,537	148,180	1,011,717	0	1,011,717	937,627	0	937,627
45	GENERAL PLANT	239,853	56,044	295,897	0	295,897	267,859	0	267,859
46	TOTAL SEWER ACCUM. DEPR.	2,084,714	350,358	2,435,072	(5,648)	2,429,424	2,259,877	(5,648)	2,254,229

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	11,260	11,379	11,498	11,617	11,736	11,855	11,977	12,096	12,215	12,334	12,453	12,572	12,691	1,431	11,976
4	389.1 Other Plant & Misc. Equipment	3,649	3,693	3,737	3,781	3,825	3,869	3,912	3,956	4,000	4,044	4,088	4,132	4,176	527	3,912
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	95,788	96,293	96,798	97,303	97,808	98,313	98,821	99,326	99,831	100,336	100,841	101,346	101,851	6,063	98,820
8	360.2 Collection Sewers - Force	311,210	316,876	320,942	325,808	330,674	335,540	340,406	345,272	350,138	355,004	359,870	364,736	369,602	58,392	340,406
9	361.2 Collection Sewers - Gravity	303,553	305,862	308,171	310,480	312,789	315,098	317,401	319,710	322,019	324,328	326,637	328,946	331,255	27,702	317,404
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	75,858	76,379	77,100	77,821	78,542	79,263	79,979	80,700	81,421	82,142	82,863	83,584	84,305	8,447	79,981
12	364.2 Flow Measuring Devices	10,902	11,441	11,980	12,519	13,058	13,597	14,132	14,671	15,210	15,749	16,288	16,827	17,366	6,464	14,134
13	365.2 Flow Measuring Installation	15	15	15	15	15	15	17	17	17	17	17	17	17	2	16
14	389.2 Other Plant & Misc. Equipment	101	103	105	107	109	111	112	114	116	118	120	122	124	23	112
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	46,927	47,626	48,325	49,024	49,723	50,422	51,119	51,818	52,517	53,216	53,915	54,614	55,313	8,386	51,120
18	370.3 Receiving Wells	13,894	14,128	14,362	14,596	14,830	15,064	15,301	15,535	15,769	16,003	16,237	16,471	16,705	2,811	15,300
19	371.3 Pumping Equipment	97,505	99,488	101,467	103,448	105,429	107,410	109,391	111,372	113,353	115,334	117,315	119,296	121,277	23,772	109,391
20	389.3 Other Plant & Misc. Equipment	10,862	11,022	11,182	11,342	11,502	11,662	11,816	11,976	12,136	12,296	12,456	12,616	12,776	1,914	11,819
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	223,823	226,438	229,053	231,668	234,283	236,898	239,510	242,125	244,740	247,355	249,970	252,585	255,200	31,377	239,511
24	380.4 Treatment & Disposal	539,818	547,354	555,092	562,830	570,568	578,306	586,047	593,785	601,523	609,261	616,999	624,737	632,475	92,659	586,046
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	76,936	77,844	79,252	80,660	82,468	84,076	85,684	87,292	88,900	90,508	92,116	93,724	95,232	19,296	85,884
27	389.4 Other Plant & Misc. Equipment	24,062	24,449	24,836	25,223	25,610	25,997	26,388	26,775	27,162	27,549	27,936	28,323	28,710	4,648	26,386
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	20,783	20,955	21,147	21,339	21,531	21,723	21,511	21,703	21,895	22,087	22,279	22,471	22,663	1,900	21,697
31	390.5 Office Furniture & Equipment	26,237	26,553	26,869	27,185	27,501	27,817	28,138	28,454	28,770	29,086	29,402	29,718	30,034	3,797	28,136
32	390.51 Computer Equipment	61,592	63,697	65,802	67,907	70,012	72,117	74,223	76,328	78,433	80,538	82,643	84,748	86,853	25,261	74,222
33	391.5 Transportation Equipment	62,847	64,061	65,275	66,489	67,703	68,917	70,136	71,350	72,564	73,778	74,992	76,206	77,420	14,573	70,134
34	392.5 Stores Equipment	278	282	286	290	294	298	300	304	308	312	316	320	324	46	301
35	393.5 Tools, Shop & Garage Equipment	16,054	16,219	16,384	16,549	16,714	16,879	17,047	17,212	17,377	17,542	17,707	17,872	18,037	1,983	17,045
36	394.5 Laboratory Equipment	4,174	4,334	4,494	4,654	4,814	4,974	5,133	5,293	5,453	5,613	5,773	5,933	6,093	1,919	5,134
37	395.5 Power Operated Equipment	29,165	29,417	29,669	29,921	30,173	30,425	30,680	30,932	31,184	31,436	31,688	31,940	32,192	3,027	30,679
38	396.5 Communication Equipment	7,710	7,847	7,984	8,121	8,258	8,395	8,537	8,674	8,811	8,948	9,085	9,222	9,359	1,649	8,534
39	397.5 Miscellaneous Equipment	1,864	1,905	1,946	1,987	2,028	2,069	2,112	2,153	2,194	2,235	2,276	2,317	2,358	494	2,111
40	398.5 Other Tangible Plant	9,168	9,284	9,400	9,516	9,632	9,748	9,867	9,983	10,099	10,215	10,331	10,447	10,563	1,395	9,866
41	**INTANGIBLE PLANT**	14,909	15,072	15,235	15,398	15,561	15,724	15,889	16,052	16,215	16,378	16,541	16,704	16,867	1,958	15,888
42	**COLLECTION PLANT**	797,227	806,169	815,111	824,053	832,995	841,937	850,868	859,810	868,752	877,694	886,636	895,578	904,520	107,293	850,873
43	**SYSTEM PUMPING PLANT**	169,188	172,262	175,336	178,410	181,484	184,558	187,627	190,701	193,775	196,849	199,923	202,997	206,071	36,883	187,630
44	**TREATMENT AND DISPOSAL PLANT**	863,537	875,885	888,233	900,581	912,929	925,277	937,829	949,977	962,325	974,673	987,021	999,369	1,011,717	148,180	937,827
45	**GENERAL PLANT**	239,853	244,555	249,257	253,959	258,661	263,363	267,885	272,387	277,089	281,791	286,493	291,195	295,897	56,044	267,859
46	**TOTAL SEWER ACCUM. DEPR.**	2,084,714	2,113,943	2,143,172	2,172,401	2,201,630	2,230,856	2,259,998	2,288,927	2,318,156	2,347,385	2,376,614	2,405,843	2,435,072	350,358	2,259,877

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	119	119	119	119	119	122	119	119	119	119	119	119	1,431	716
4	389.1 Other Plant & Misc. Equipment	44	44	44	44	44	43	44	44	44	44	44	44	527	263
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	505	505	505	505	505	508	505	505	505	505	505	505	6,063	3,032
8	360.2 Collection Sewers - Force	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	58,392	29,196
9	361.2 Collection Sewers - Gravity	2,309	2,309	2,309	2,309	2,309	2,303	2,309	2,309	2,309	2,309	2,309	2,309	27,702	13,851
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	721	721	721	721	721	716	721	721	721	721	721	721	8,647	4,323
12	364.2 Flow Measuring Devices	539	539	539	539	539	535	539	539	539	539	539	539	6,464	3,232
13	365.2 Flow Measuring Installation	0	0	0	0	0	2	0	0	0	0	0	0	2	1
14	389.2 Other Plant & Misc. Equipment	2	2	2	2	2	1	2	2	2	2	2	2	23	11
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	699	699	699	699	699	697	699	699	699	699	699	699	8,386	4,193
18	370.3 Receiving Wells	234	234	234	234	234	237	234	234	234	234	234	234	2,811	1,406
19	371.3 Pumping Equipment	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	23,772	11,886
20	389.3 Other Plant & Misc. Equipment	160	160	160	160	160	154	160	160	160	160	160	160	1,914	957
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	2,615	2,615	2,615	2,615	2,615	2,612	2,615	2,615	2,615	2,615	2,615	2,615	31,377	15,688
24	380.4 Treatment & Disposal	7,738	7,738	7,738	7,738	7,738	7,741	7,738	7,738	7,738	7,738	7,738	7,738	92,859	46,430
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	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	19,296	9,648
27	389.4 Other Plant & Misc. Equipment	387	387	387	387	387	391	387	387	387	387	387	387	4,648	2,324
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	192	192	192	192	192	(212)	192	192	192	192	192	192	1,990	934
31	390.5 Office Furniture & Equipment	316	316	316	316	316	321	316	316	316	316	316	316	3,797	1,899
32	390.51 Computer Equipment	2,105	2,105	2,105	2,105	2,105	2,106	2,105	2,105	2,105	2,105	2,105	2,105	25,261	12,631
33	391.5 Transportation Equipment	1,214	1,214	1,214	1,214	1,214	1,219	1,214	1,214	1,214	1,214	1,214	1,214	14,573	7,287
34	392.5 Stores Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
35	393.5 Tools, Shop & Garage Equipment	165	165	165	165	165	168	165	165	165	165	165	165	1,983	992
36	394.5 Laboratory Equipment	160	160	160	160	160	159	160	160	160	160	160	160	1,919	959
37	395.5 Power Operated Equipment	252	252	252	252	252	255	252	252	252	252	252	252	3,027	1,514
38	396.5 Communication Equipment	137	137	137	137	137	142	137	137	137	137	137	137	1,649	825
39	397.5 Miscellaneous Equipment	41	41	41	41	41	43	41	41	41	41	41	41	494	247
40	398.5 Other Tangible Plant	116	116	116	116	116	119	116	116	116	116	116	116	1,395	698
41	**INTANGIBLE PLANT**	163	163	163	163	163	165	163	163	163	163	163	163	1,958	979
42	**COLLECTION PLANT**	8,942	8,942	8,942	8,942	8,942	8,931	8,942	8,942	8,942	8,942	8,942	8,942	107,293	53,646
43	**SYSTEM PUMPING PLANT**	3,074	3,074	3,074	3,074	3,074	3,069	3,074	3,074	3,074	3,074	3,074	3,074	36,883	18,442
44	**TREATMENT AND DISPOSAL PLANT**	12,348	12,348	12,348	12,348	12,348	12,352	12,348	12,348	12,348	12,348	12,348	12,348	148,180	74,090
45	**GENERAL PLANT**	4,702	4,702	4,702	4,702	4,702	4,322	4,702	4,702	4,702	4,702	4,702	4,702	56,044	28,009
46	**TOTAL NET ADDITIONS**	29,229	29,229	29,229	29,229	29,229	28,839	29,229	29,229	29,229	29,229	29,229	29,229	350,358	175,188

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	119	119	119	119	119	122	119	119	119	119	119	119	1,431	716
4	389.1 Other Plant & Misc. Equipment	44	44	44	44	44	43	44	44	44	44	44	44	527	263
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	505	505	505	505	505	508	505	505	505	505	505	505	6,083	3,032
8	360.2 Collection Sewers - Force	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	4,866	58,392	29,196
9	361.2 Collection Sewers - Gravity	2,309	2,309	2,309	2,309	2,309	2,303	2,309	2,309	2,309	2,309	2,309	2,309	27,702	13,851
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	721	721	721	721	721	716	721	721	721	721	721	721	8,647	4,323
12	364.2 Flow Measuring Devices	539	539	539	539	539	535	539	539	539	539	539	539	6,464	3,232
13	365.2 Flow Measuring Installation	0	0	0	0	0	2	0	0	0	0	0	0	2	1
14	389.2 Other Plant & Misc. Equipment	2	2	2	2	2	1	2	2	2	2	2	2	23	11
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	699	699	699	699	699	697	699	699	699	699	699	699	8,386	4,193
18	379.3 Receiving Wells	234	234	234	234	234	237	234	234	234	234	234	234	2,811	1,406
19	371.3 Pumping Equipment	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	1,981	23,772	11,886
20	389.3 Other Plant & Misc. Equipment	160	160	160	160	160	154	160	160	160	160	160	160	1,914	957
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	2,615	2,615	2,615	2,615	2,615	2,612	2,615	2,615	2,615	2,615	2,615	2,615	31,377	15,688
24	380.4 Treatment & Disposal	7,738	7,738	7,738	7,738	7,738	7,741	7,738	7,738	7,738	7,738	7,738	7,738	92,859	46,430
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	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	19,296	9,648
27	389.4 Other Plant & Misc. Equipment	387	387	387	387	387	391	387	387	387	387	387	387	4,648	2,324
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	192	192	192	192	192	191	192	192	192	192	192	192	2,303	1,151
31	390.5 Office Furniture & Equipment	316	316	316	316	316	321	316	316	316	316	316	316	3,797	1,899
32	390.51 Computer Equipment	2,105	2,105	2,105	2,105	2,105	2,106	2,105	2,105	2,105	2,105	2,105	2,105	25,261	12,631
33	391.5 Transportation Equipment	1,214	1,214	1,214	1,214	1,214	1,219	1,214	1,214	1,214	1,214	1,214	1,214	14,573	7,287
34	392.5 Stores Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
35	393.5 Tools, Shop & Garage Equipment	165	165	165	165	165	168	165	165	165	165	165	165	1,983	992
36	394.5 Laboratory Equipment	160	160	160	160	160	159	160	160	160	160	160	160	1,919	959
37	395.5 Power Operated Equipment	252	252	252	252	252	255	252	252	252	252	252	252	3,027	1,514
38	396.5 Communication Equipment	137	137	137	137	137	142	137	137	137	137	137	137	1,649	825
39	397.5 Miscellaneous Equipment	41	41	41	41	41	43	41	41	41	41	41	41	494	247
40	398.5 Other Tangible Plant	116	116	116	116	116	119	116	116	116	116	116	116	1,395	698
41	INTANGIBLE PLANT	163	163	163	163	163	165	163	163	163	163	163	163	1,958	979
42	COLLECTION PLANT	8,942	8,942	8,942	8,942	8,942	8,931	8,942	8,942	8,942	8,942	8,942	8,942	107,293	53,646
43	SYSTEM PUMPING PLANT	3,074	3,074	3,074	3,074	3,074	3,069	3,074	3,074	3,074	3,074	3,074	3,074	36,883	18,442
44	TREATMENT AND DISPOSAL PLANT	12,348	12,348	12,348	12,348	12,348	12,352	12,348	12,348	12,348	12,348	12,348	12,348	148,180	74,090
45	GENERAL PLANT	4,702	4,702	4,702	4,702	4,702	4,725	4,702	4,702	4,702	4,702	4,702	4,702	56,447	28,226
46	TOTAL GROSS ADDITIONS	29,229	29,229	29,229	29,229	29,229	29,242	29,229	29,229	29,229	29,229	29,229	29,229	350,761	175,383

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	403	217
30	354.5 Structures & Improvements	0	0	0	0	0	403	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	403	0	0	0	0	0	0	403	217
46	TOTAL RETIREMENTS	0	0	0	0	0	403	0	0	0	0	0	0	403	217

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(5,848)	0	0	0	0	0	0	0	0	0	0	0	(5,848)	(5,848)
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**	(5,848)	0	0	0	0	0	0	0	0	0	0	0	(5,848)	(5,848)
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**	(5,848)	0	0	0	0	0	0	0	0	0	0	0	(5,848)	(5,848)

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	11,976	0.00%	0
4	389.1 Other Plant & Misc. Equipment	3,912	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	98,820	12.88%	12,723
8	360.2 Collection Sewers - Force	340,406	12.88%	43,828
9	361.2 Collection Sewers - Gravity	311,756	12.88%	40,139
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	79,981	0.00%	0
12	364.2 Flow Measuring Devices	14,134	0.00%	0
13	365.2 Flow Measuring Installation	16	0.00%	0
14	389.2 Other Plant & Misc. Equipment	112	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	51,120	12.88%	6,582
18	370.3 Receiving Wells	15,300	12.88%	1,970
19	371.3 Pumping Equipment	109,391	12.88%	14,084
20	389.3 Other Plant & Misc. Equipment	11,819	12.88%	1,522
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	239,511	0.00%	0
24	380.4 Treatment & Disposal	586,046	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	85,684	0.00%	0
27	389.4 Other Plant & Misc. Equipment	26,386	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	21,697	0.00%	0
31	390.5 Office Furniture & Equipment	28,136	0.00%	0
32	390.51 Computer Equipment	74,222	0.00%	0
33	391.5 Transportation Equipment	70,134	0.00%	0
34	392.5 Stores Equipment	301	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	17,045	0.00%	0
36	394.5 Laboratory Equipment	5,134	0.00%	0
37	395.5 Power Operated Equipment	30,679	0.00%	0
38	396.5 Communication Equipment	8,534	0.00%	0
39	397.5 Miscellaneous Equipment	2,111	0.00%	0
40	398.5 Other Tangible Plant	9,866	0.00%	0
41	INTANGIBLE PLANT	15,888	0.00%	0
42	COLLECTION PLANT	845,225	11.44%	96,690
43	SYSTEM PUMPING PLANT	187,630	12.88%	24,158
44	TREATMENT AND DISPOSAL PLANT	937,627	0.00%	0
45	GENERAL PLANT	267,859	0.00%	0
46	TOTAL SEWER ACCUM. DEPR.	2,254,229	5.36%	120,848

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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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3,887,104
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	139,385
12	1992 Retirements	1,050
13	1992 Adjustments	0
14	1992 Net Additions	138,335
15	12/31/92 Balance	4,025,439
16		
17		
18	1993 Additions	60,918
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	60,918
22	12/31/93 Balance	4,086,357
23		
24		
25	1994 Additions	11,200
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	11,200
29	12/31/94 Balance	4,097,557
30		
31		
32	1995 Additions	80,500
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	80,500
36	12/31/95 Balance	4,178,057
37		
38		
39	1996 Additions	72,800
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	5,817
42	1996 Net Additions	78,617
43	12/31/96 Balance	4,256,674

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

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	234,991	0	234,991	(229,174)	5,817	234,991	(229,174)	5,817	0.00%	0
2	Line/Main Extensions	2,533,739	0	2,533,739	0	2,533,739	2,533,739	0	2,533,739	0.00%	0
3	Contributed Lines	1,455,043	0	1,455,043	234,991	1,690,034	1,455,043	234,991	1,690,034	11.54%	195,030
4	Cont. Prpty Other than Lines	(158,273)	0	(158,273)	0	(158,273)	(158,273)	0	(158,273)	12.88%	(20,386)
5	Service Installation Fees	112,557	72,800	185,357	0	185,357	148,957	0	148,957	0.00%	0
6	**TOTAL SEWER CIAC**	4,178,057	72,800	4,250,857	5,817	4,256,674	4,214,457	5,817	4,220,274	4.14%	174,644
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	234,991	234,991	234,991	234,991	234,991	234,991	234,991	234,991	234,991	234,991	234,991	234,991	234,991	0	234,991
2	Line/Main Extensions	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	2,533,739	0	2,533,739
3	Contributed Lines	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	1,455,043	0	1,455,043
4	Cont. Prpty Other than Lines	-158,273	(158,273)	(158,273)	(158,273)	(158,273)	(158,273)	(158,273)	(158,273)	(158,273)	(158,273)	(158,273)	(158,273)	(158,273)	0	(158,273)
5	Service Installation Fees	112,557	118,824	124,690	130,757	136,824	142,890	148,957	155,024	161,090	167,157	173,224	179,290	185,357	72,800	148,957
6	TOTAL SEWER CIAC	4,178,057	4,184,124	4,190,190	4,196,257	4,202,324	4,208,390	4,214,457	4,220,524	4,226,590	4,232,657	4,238,724	4,244,790	4,250,857	72,800	4,214,457

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	72,800	36,400
6	TOTAL	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	72,800	36,400

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	72,800	36,400
6	TOTAL	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	72,800	36,400

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(229,174)	0	0	0	0	0	0	0	0	0	0	0	(229,174)	(229,174)
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	234,991	0	0	0	0	0	0	0	0	0	0	0	234,991	234,991
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	5,817	0	0	0	0	0	0	0	0	0	0	0	5,817	5,817
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	577,013
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	98,907
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	98,907
15	**12/31/92 Balance**	675,920
16		
17		
18	1993 Additions	110,812
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	110,812
22	**12/31/93 Balance**	786,732
23		
24		
25	1994 Additions	132,090
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	132,090
29	**12/31/94 Balance**	918,822
30		
31		
32	1995 Additions	135,120
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	135,120
36	**12/31/95 Balance**	1,053,942
37		
38		
39	1996 Additions	134,191
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	134,191
43	**12/31/96 Balance**	1,188,133

(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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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) 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	(10) Percentage	(11) Amount
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
1	Plant Capacity Fees	16,133	267	16,400	0	16,400	16,267	0	16,267	0.00%	0
2	Line/Main Extensions	739,871	81,586	821,457	0	821,457	780,664	0	780,664	0.00%	0
3	Contributed Lines	295,710	54,419	350,129	0	350,129	322,919	0	322,919	11.44%	36,942
4	Cont. Prpty Other than Lines	(2,080)	(5,999)	(8,079)	0	(8,079)	(5,079)	0	(5,079)	12.88%	(654)
5	Service Installation Fees	4,308	3,918	8,226	0	8,226	6,267	0	6,267	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	1,053,942	134,191	1,188,133	0	1,188,133	1,121,038	0	1,121,038	3.24%	36,288

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	16,133	16,155	16,177	16,199	16,221	16,243	16,266	16,290	16,312	16,334	16,356	16,378	16,400	267	16,267
2	Line/Main Extensions	739,871	746,670	753,469	760,268	767,067	773,866	780,663	787,462	794,261	801,060	807,859	814,658	821,457	81,586	780,864
3	Contributed Lines	295,710	300,245	304,780	309,315	313,850	318,385	322,919	327,454	331,989	336,524	341,059	345,594	350,129	54,419	322,919
4	Cont. Prpty Other than Lines	(2,080)	(2,580)	(3,080)	(3,580)	(4,080)	(4,580)	(5,079)	(5,579)	(6,079)	(6,579)	(7,079)	(7,579)	(8,079)	(5,999)	(5,079)
5	Service Installation Fees	4,308	4,635	4,962	5,289	5,616	5,943	6,264	6,591	6,918	7,245	7,572	7,899	8,226	3,918	6,267
6	TOTAL	1,053,942	1,065,125	1,076,308	1,087,491	1,098,674	1,109,857	1,121,035	1,132,218	1,143,401	1,154,584	1,165,767	1,176,950	1,188,133	134,191	1,121,038

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

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	22	22	22	22	22	25	22	22	22	22	22	22	267	134
2	Line/Main Extensions	6,799	6,799	6,799	6,799	6,799	6,797	6,799	6,799	6,799	6,799	6,799	6,799	81,586	40,793
3	Contributed Lines	4,535	4,535	4,535	4,535	4,535	4,534	4,535	4,535	4,535	4,535	4,535	4,535	54,419	27,209
4	Cont. Prpty Other than Lines	(500)	(500)	(500)	(500)	(500)	(499)	(500)	(500)	(500)	(500)	(500)	(500)	(5,999)	(2,999)
5	Service Installation Fees	327	327	327	327	327	321	327	327	327	327	327	327	3,918	1,959
6	TOTAL	11,183	11,183	11,183	11,183	11,183	11,178	11,183	11,183	11,183	11,183	11,183	11,183	134,191	67,096

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6/14/95 7:16 PM A14S3.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	22	22	22	22	22	25	22	22	22	22	22	22	267	134
2	Line/Main Extensions	6,799	6,799	6,799	6,799	6,799	6,797	6,799	6,799	6,799	6,799	6,799	6,799	81,586	40,793
3	Contributed Lines	4,535	4,535	4,535	4,535	4,535	4,534	4,535	4,535	4,535	4,535	4,535	4,535	54,419	27,209
4	Cont. Prpty Other than Lines	(500)	(500)	(500)	(500)	(500)	(499)	(500)	(500)	(500)	(500)	(500)	(500)	(5,999)	(2,999)
5	Service Installation Fees	327	327	327	327	327	321	327	327	327	327	327	327	3,918	1,959
6	TOTAL	11,183	11,183	11,183	11,183	11,183	11,178	11,183	11,183	11,183	11,183	11,183	11,183	134,191	67,096

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Note: May not cross foot due to rounding.

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 8
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. 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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Note: May not g[illegible]hot 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

	(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	Deetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

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

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

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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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	4,613,613	4,474,106	4,368,916	4,394,886	4,516,263	4,551,888	4,581,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,659	4,616,754	4,463,366
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	411,548	416,868	389,978	358,326	413,017	379,754	441,376	434,025	392,406
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(388,155)	(398,822)	(399,950)	(400,796)	(394,137)	(386,348)	(399,855)	(391,574)	(407,346)	(405,828)	(393,019)
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	479,288	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	5,695	22,570	85,810
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	4,949,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,978	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,562
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	936,873	762,268	844,928	934,869	985,050	995,107	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	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	4,536,898	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,897,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,866,414	1,903,043	2,029,671	2,066,299	2,102,927	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)	(308,066)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(290,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	8,835,323	7,833,158	8,522,484	9,425,198	10,175,694	9,832,817	10,466,448	11,323,876	8,293,377	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	6,330,930	5,636,200	4,570,486	7,693,975	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	335,186,466	362,662,290	363,312,930	365,134,463	368,728,515	370,754,508	371,512,733	372,536,467	372,975,675	373,750,421	375,365,889	377,260,348	382,358,286	333,672,216
3	Construction In Process	6,725,170	3,641,935	3,581,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,858,547	12,701,050	12,782,846	12,940,842	8,810,298	7,027,866
6															
7	GROSS UTILITY PLANT	341,911,866	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	389,500,989	391,168,584	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)	(98,845,493)
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	258,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,038	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,908	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment In Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,585	1,357,238	1,354,450	1,350,038	1,383,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,860	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,807	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,840,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,885	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	4,330,466	6,096,028	7,858,940	8,114,057	4,507,885	3,985,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

667

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	4,394,888	4,516,283	4,551,886	4,561,516	4,486,728	4,396,985	4,548,529	4,458,554	4,836,059	4,816,754	4,463,386
34	Other Accounts Receivable	361,585	381,845	343,901	352,864	366,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(396,155)	(396,822)	(399,950)	(400,796)	(394,137)	(388,340)	(398,856)	(391,574)	(407,946)	(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	361,715	435,508	479,296	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	184,866	189,966	201,866	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	135,583	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	9,364,255	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	9,868,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,992,916	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	1,785,668
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	2,322,387	2,332,976	2,343,566	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	2,233,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,846,106	4,766,517	4,685,999	4,605,421	4,524,873	4,444,325	4,363,777	4,918,882
53	Deferred Federal Income Taxes	12,860,077	12,860,077	12,860,077	12,860,077	12,860,077	12,860,077	12,860,077	12,860,077	12,860,077	12,860,077	12,860,077	12,860,077	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	32,861,067	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,879	30,764,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,861,759	325,798,359	324,988,225	326,694,580	329,081,472	341,101,987	340,921,505	338,725,585	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

668

Note: May not t due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,180,458	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	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,888,573	97,855,965	96,825,197	96,794,288	96,763,177	98,731,923	98,700,508	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	120,990,538	120,959,427	122,928,173	122,898,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	208,049,036	208,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,761,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	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	(88,513)	133,749	(936,292)	(738,030)	(535,798)	(335,506)	(135,244)	85,018	(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	1,874,160	2,078,882	2,179,561	2,282,320	2,385,076	2,487,851	2,590,844	2,693,458	2,796,288	2,899,137	2,297,233
20	Accrued Taxes Payable	4,408,982	5,194,884	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	13,360
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	7,168,270	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	(319,298)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,823	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	(28,592,016)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,236
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,366,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,661,759	325,798,359	324,969,225	326,684,580	329,061,472	341,101,957	340,921,505	336,725,585	341,050,416	342,857,800	341,347,177	343,468,022	333,207,923

670

Note: May not due to rounding.

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(79,890)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	21,573	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(79,890)		12/31/91 Adjusted Balance	21,573	
4				1992 Amortization Expense	1,598	
5	12/31/92 Balance	(79,890)		12/31/92 BALANCE	23,171	
6				1993 Amortization Expense	1,598	
7	12/31/93 Balance	(79,890)		12/31/93 BALANCE	24,769	
8				1994 Amortization Expense	1,598	
9	12/31/94 Balance	(79,890)		12/31/94 BALANCE	26,367	
10				1995 Amortization Expense	1,598	
11	12/31/95 Balance	(79,890)		12/31/95 BALANCE	27,965	
12				1996 Amortization Expense	1,598	
13	**12/31/96 Balance**	(79,890)	(79,890)	**12/31/96 BALANCE**	29,563	28,764

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	(79,890)	Above	
15	Composite Non-Used & Useful Plant in Service - %	5.81%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	(4,642)		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	28,764	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	5.36%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	1,542		
20	**NET NON-USED AND USEFUL AMOUNT**	(3,100)		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION (20 year Life)	UNAMORTIZED BALANCE	Recap Schedule
1	UNIVERSITY SHORES INTERCONNECT				
2	12/31/95 Balance			2,248,613	
3	Jan	0	10,129	2,238,484	
4	Feb	0	10,129	2,228,355	
5	Mar	0	10,129	2,218,226	
6	Apr	0	10,129	2,208,097	
7	May	0	10,129	2,197,968	
8	Jun	0	10,129	2,187,839	
9	Jul	0	10,129	2,177,710	
10	Aug	0	10,129	2,167,581	
11	Sep	0	10,129	2,157,452	
12	Oct	0	10,129	2,147,323	
13	Nov	0	10,129	2,137,194	
14	12/31/96 Balance	0	10,129	2,127,065	
15	Total Amortization Expense 12/31/96		121,549		B-1 (s)
16	Average Rate Base Balance 12/31/96			2,187,839	A-2 (s)

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UNIVERSITY SHORES INTERCONNECT

On June 28, 1994, the Company entered into a wastewater interconnect agreement with Orange County whereby Orange County, Florida will provide wholesale wastewater service between the Company's University Shores wastewater collection system and the County's wastewater system. The Company agreed to pay a capacity charge of $2,430,934 for 320,000 GPD of wastewater capacity.

Amortization Period: 240 months
Monthly Amortization Amount: $10,129
Amortization Start Date: 7/1/94

Note: M e tbot due to rounding

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

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

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	1,818,512	0	1,818,512	594,076		2,412,588	32.67%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	1,818,512	0	1,818,512	594,076		2,412,588		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	1,310,896	32,409	1,343,306	0		1,343,306		B-6(S)
7	Depreciation net of CIAC Amort	205,201	0	205,201	0		205,201		B-14(S)
8	Amortization	(1,522)	0	(1,522)	0		(1,522)		B-18(S),A-21(S)
9	Taxes Other than Income	150,997	(1,042)	149,955	26,733	(A)	176,688		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(70,867)	(43,596)	(114,463)	218,852	(B)	104,389		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,594,704	(12,229)	1,582,476	245,585		1,828,061		
12	**NET OPERATING INCOME**	223,808	12,229	236,036	348,491		584,527		
13	**RATE BASE**	5,647,649	(3,497)	5,644,152			5,644,152		A-2(S)
14	**RATE OF RETURN**	3.96%		4.18%			10.36%		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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	1,818,512	0	1,818,512	590,293	2,408,805	32.46%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	1,818,512	0	1,818,512	590,293	2,408,805		
5 ***OPERATING EXPENSES***							
6 Operation and Maintenance	1,310,896	32,409	1,343,306	0	1,343,306		B-6(S)
7 Depreciation net of CIAC Amort	205,201	0	205,201	0	205,201		B-14(S)
8 Amortization	(1,522)	0	(1,522)	0	(1,522)		B-18(S), A-21(S)
9 Taxes Other than Income	150,997	(1,042)	149,955	26,563 (A)	176,518		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(70,867)	(43,596)	(114,463)	217,459 (B)	102,996		B-17(S),B-2(S)3/3
11 Total Operating Expenses	1,594,704	(12,229)	1,582,476	244,022	1,826,498		
12 **NET OPERATING INCOME**	223,808	12,229	236,036	346,271	582,307		
13 **RATE BASE**	5,647,649	(3,497)	5,644,152		5,644,152		A-2(S)
14 **RATE OF RETURN**	3.96%		4.18%		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.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%	12.35%	D-1(S)	
3	Rate of Return (%)	10.32%	10.36%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	5,644,152	5,644,152	A-2(S)	
6	Required Income (L3 x L5)	582,307	584,527		
7	Adjusted Income Under Present Rates	236,036	236,036	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	346,271	348,491		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	563,730	567,343		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	590,293	594,076		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	563,730	567,343		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	217,459	218,852		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	26,563	26,733		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	346,271	348,491		B-2(S)1/3,2/3

Notes:

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

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

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

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

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8,963	
9			
10	2. Conservation Program Expenses	6,259	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	1,407	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	15,780	
17			
18	6.	0	
19			
20	7.	0	
21			
22		32,409	
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.	1,612	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(2,654)	
43			
44		(1,042)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(43,596)	
47			
48	2.	0	
49			
50		(43,596)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(12,229)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	420	0	420
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	1,276,846	0	1,276,846
9	522.2 Measured - Commercial	538,743	0	538,743
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	2,503	0	2,503
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	1,818,512	0	1,818,512
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**	1,818,512	0	1,818,512
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**	1,818,512	0	1,818,512

Note: May not cross foot due to rounding.

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

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	331,172	20,149	351,321	213,082	10,153	223,236	32,577	3,371	35,948	85,512	6,625	92,137
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	82,760	1,092	83,852	53,249	0	53,249	8,141	455	8,596	21,370	637	22,007
4	710 Purchased Sewage Treatment	369,017	0	369,017	369,017	0	369,017	0	0	0	0	0	0
5	711 Sludge Removal Expense	133,595	0	133,595	133,595	0	133,595	0	0	0	0	0	0
6	715 Purchased Power	131,925	195	132,119	130,380	0	130,380	107	0	107	1,438	195	1,633
7	716 Fuel for Power Production	1,239	0	1,239	1,239	0	1,239	0	0	0	0	0	0
8	718 Chemicals	41,460	0	41,460	41,460	0	41,460	0	0	0	0	0	0
9	720 Materials & Supplies	87,067	1,021	88,088	81,417	0	81,417	1,732	180	1,913	3,918	841	4,759
10	731 Contractual Services - Eng.	656	0	656	0	0	0	0	0	0	656	0	656
11	732 Contractual Services - Acct.	3,483	0	3,483	0	0	0	0	0	0	3,483	0	3,483
12	733 Contractual Services - Legal	2,099	0	2,099	0	0	0	0	0	0	2,099	0	2,099
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	26,797	3,745	30,542	21,385	1,221	22,606	0	0	0	5,412	2,524	7,936
15	741 Rental of Real Building/Real Property	3,114	488	3,602	0	0	0	0	0	0	3,114	488	3,602
16	742 Rental of Equipment	1,672	85	1,757	1,529	0	1,529	0	0	0	143	85	227
17	750 Transportation Expense	14,401	228	14,629	11,653	0	11,653	1,226	153	1,379	1,523	75	1,598
18	756 Insurance - Vehicle	2,387	0	2,387	0	0	0	0	0	0	2,387	0	2,387
19	757 Insurance - General Liability	4,907	1,018	5,926	0	0	0	0	0	0	4,907	1,018	5,926
20	758 Insurance - Workmen's Comp	5,663	49	5,712	3,644	0	3,644	557	31	588	1,462	18	1,480
21	759 Insurance - Other	487	0	487	0	0	0	0	0	0	487	0	487
22	760 Advertising Expense	532	479	1,011	0	0	0	0	0	0	532	479	1,011
23	766 Reg. Comm. Exp. - Rate Case Amort.	14,415	0	14,415	0	0	0	0	0	0	14,415	0	14,415
24	767 Reg. Comm. Exp. - Other	1,157	0	1,157	0	0	0	0	0	0	1,157	0	1,157
25	770 Bad Debt Expense	4,264	461	4,725	0	0	0	4,264	461	4,725	0	0	0
26	775 Miscellaneous Expenses	46,829	3,399	50,028	11,775	0	11,775	10,694	618	11,312	24,160	2,781	26,941
27	TOTAL SEWER O & M EXPENSES	1,310,866	32,409	1,343,306	1,073,424	11,374	1,084,799	59,296	5,268	64,566	178,174	15,767	193,941

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.

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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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	27,639	24,870	28,795	27,571	27,971	27,266	28,252	27,920	27,334	28,175	27,334	28,025	331,172	20,149	351,321
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)	6,907	6,215	7,196	6,890	6,990	6,819	7,060	6,977	6,831	7,041	6,831	7,004	82,760	1,092	83,852
4	710.1-.8 Purchased Sewage Treatment	30,767	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750	369,017	0	369,017
5	711.1-.8 Sludge Removal Expenses	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	133,595	0	133,595
6	715.1-.8 Purchased Power	10,992	10,987	10,997	10,997	10,995	10,993	10,995	10,995	10,993	10,986	10,991	10,983	131,925	195	132,119
7	716.1-.8 Fuel for Power Production	0	206	0	207	0	206	0	207	0	206	0	207	1,239	0	1,239
8	718.1-.8 Chemicals	6,136	1,390	4,422	3,436	4,087	1,390	5,714	1,390	4,842	3,436	3,666	1,549	41,460	0	41,460
9	720.1-.8 Materials & Supplies	7,751	6,788	7,721	6,828	7,668	6,814	7,667	6,818	7,665	6,833	7,667	6,827	87,067	1,021	88,088
10	731.1-.8 Contractual Services - Eng.	54	52	56	56	55	55	55	55	54	56	54	54	656	0	656
11	732.1-.8 Contractual Services - Acct.	286	275	296	296	293	290	292	293	289	296	286	289	3,483	0	3,483
12	733.1-.8 Contractual Services - Legal	172	166	180	179	177	175	176	176	174	178	172	174	2,099	0	2,099
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	2,661	1,389	1,464	7,704	1,395	1,390	2,817	1,391	1,395	2,808	1,387	1,403	26,797	3,745	30,542
15	741.1-.8 Rental of Real Building/Real Property	256	246	267	266	262	259	261	262	258	264	255	256	3,114	488	3,602
16	742.1-.8 Rental of Equipment	139	139	140	140	139	139	139	139	139	140	139	139	1,672	85	1,757
17	750.1-.8 Transportation Expense	1,213	1,182	1,211	1,202	1,200	1,196	1,204	1,199	1,196	1,203	1,196	1,200	14,401	228	14,629
18	756.1-.8 Insurance - Vehicle	196	189	205	204	201	199	200	201	196	202	195	196	2,387	0	2,387
19	757.1-.8 Insurance - General Liability	403	387	420	419	413	408	412	412	407	416	401	407	4,907	1,018	5,926
20	758.1-.8 Insurance - Workman's Comp (2)	473	425	482	471	478	467	483	477	467	482	467	479	5,693	49	5,712
21	759.1-.8 Insurance - Other	40	36	42	42	41	41	41	41	40	41	40	40	487	0	487
22	760.1-.8 Advertising Expense	44	42	46	45	45	44	45	45	44	46	43	44	532	479	1,011
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	1,185	1,137	1,235	1,232	1,214	1,199	1,210	1,211	1,196	1,222	1,178	1,197	14,415	0	14,415
24	767.1-.8 Reg. Comm. Exp. - Other	95	91	99	99	97	96	97	97	96	98	95	96	1,157	0	1,157
25	770.1-.8 Bad Debt Expense	356	325	361	358	359	354	364	360	351	365	352	359	4,264	461	4,725
26	775.1-.8 Miscellaneous Expenses	4,125	3,561	4,042	3,967	3,765	4,130	4,022	3,749	3,740	3,991	3,747	3,790	46,629	3,399	50,028
27	TOTAL SEWER O & M EXPENSES	113,022	101,962	111,570	114,496	109,729	105,830	113,210	108,298	109,595	110,179	108,367	108,619	1,310,868	32,409	1,343,306

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.

679

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	17,890	15,642	18,714	17,529	18,028	17,469	18,294	17,963	17,558	18,139	17,858	18,160	213,082	10,153	223,236
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)	4,471	3,909	4,677	4,380	4,505	4,366	4,572	4,494	4,388	4,533	4,412	4,543	53,249	0	53,249
4	710.1-.6 Purchased Sewage Treatment	30,767	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750	30,750	369,017	0	369,017
5	711.1-.6 Sludge Removal Expenses	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	11,133	133,595	0	133,595
6	715.1-.6 Purchased Power	10,865	10,865	10,865	10,865	10,865	10,865	10,865	10,865	10,865	10,865	10,865	10,865	130,380	0	130,380
7	716.1-.6 Fuel for Power Production	0	206	0	207	0	206	0	207	0	206	0	207	1,239	0	1,239
8	718.1-.6 Chemicals	6,136	1,390	4,422	3,438	4,087	1,390	5,714	1,390	4,842	3,436	3,886	1,549	41,460	0	41,460
9	720.1-.6 Materials & Supplies	7,284	6,347	7,236	6,348	7,193	6,344	7,210	6,342	7,197	6,353	7,204	6,358	81,417	0	81,417
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	2,216	942	1,001	7,241	940	940	2,163	936	947	2,180	956	954	21,385	1,221	22,606
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	127	127	127	127	127	127	127	127	127	127	127	127	1,529	0	1,529
17	750.1-.6 Transportation Expense	965	968	976	969	968	968	971	968	968	969	970	970	11,653	0	11,653
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)	306	267	320	300	308	299	313	308	300	310	302	311	3,644	0	3,644
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	1,246	840	1,066	1,904	831	1,233	1,062	815	856	1,026	869	883	11,775	0	11,775
27	TOTAL SEWER DIRECT O & M EXPENSES	93,426	83,357	91,291	94,291	89,736	86,089	93,195	86,318	89,933	90,001	88,929	86,828	1,073,424	11,374	1,084,799

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.

680

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2,721	2,484	2,758	2,734	2,743	2,706	2,781	2,752	2,682	2,785	2,667	2,747	32,577	3,371	35,948
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)	680	621	689	683	685	676	695	688	670	696	671	686	8,141	455	8,596
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	9	8	9	9	9	9	9	9	9	9	9	9	107	0	107
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	145	132	147	145	146	144	148	146	143	148	143	146	1,732	180	1,913
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	102	93	104	103	103	102	105	104	101	105	101	103	1,226	153	1,379
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)	47	42	47	47	47	46	48	47	46	48	46	47	557	31	588
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	356	325	361	358	359	354	364	360	351	365	352	359	4,264	461	4,725
26	775.7	Miscellaneous Expenses	893	815	905	896	900	888	913	903	880	914	882	902	10,694	618	11,312
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	4,953	4,521	5,016	4,977	4,992	4,925	5,063	5,009	4,881	5,070	4,891	5,000	59,296	5,288	64,584

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 last 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 (.6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.6 Salaries & Wages - Employees	7,028	6,745	7,325	7,308	7,200	7,111	7,176	7,185	7,094	7,251	6,991	7,099	85,512	6,625	92,137
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)	1,758	1,686	1,831	1,826	1,799	1,777	1,793	1,796	1,773	1,812	1,747	1,774	21,370	637	22,007
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	118	113	123	123	121	120	121	121	119	122	118	119	1,438	195	1,633
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	322	309	336	335	330	326	329	329	325	332	320	325	3,918	841	4,759
10	731.6 Contractual Services - Eng.	54	52	56	56	55	55	55	55	54	56	54	54	656	0	656
11	732.6 Contractual Services - Acct.	286	275	296	296	293	290	292	293	289	295	285	289	3,483	0	3,483
12	733.6 Contractual Services - Legal	172	166	180	179	177	175	176	176	174	178	172	174	2,099	0	2,099
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	445	427	464	463	456	450	454	455	449	469	442	449	5,412	2,524	7,936
15	741.6 Rental of Real Building/Real Property	258	246	267	266	262	259	261	262	258	264	255	258	3,114	488	3,602
16	742.6 Rental of Equipment	12	11	12	12	12	12	12	12	12	12	12	12	143	85	227
17	750.6 Transportation Expense	125	120	130	130	128	127	128	128	126	129	124	128	1,523	75	1,598
18	756.6 Insurance - Vehicle	196	188	205	204	201	199	200	201	198	202	195	198	2,387	0	2,387
19	757.6 Insurance - General Liability	403	387	420	419	413	408	412	412	407	416	401	407	4,907	1,018	5,926
20	758.6 Insurance - Workman's Comp (2)	120	115	125	125	123	122	123	123	121	124	120	121	1,482	18	1,480
21	759.6 Insurance - Other	40	38	42	42	41	41	41	41	40	41	40	40	487	0	487
22	760.6 Advertising Expense	44	42	46	45	45	44	45	45	44	45	43	44	532	479	1,011
23	766.6 Reg. Comm. Exp. - Rate Case Amort.	1,186	1,137	1,235	1,232	1,214	1,199	1,210	1,211	1,196	1,222	1,178	1,197	14,415	0	14,415
24	767.6 Reg. Comm. Exp. - Other	96	91	99	99	97	96	97	97	96	98	95	96	1,157	0	1,157
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	1,986	1,906	2,070	2,065	2,034	2,009	2,026	2,030	2,004	2,049	1,975	2,006	24,160	2,781	26,941
27	TOTAL SEWER ALLOCATED A & G EXPENSES	14,643	14,053	15,263	15,226	15,001	14,816	14,952	14,971	14,780	15,108	14,567	14,791	178,174	15,767	193,941

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
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.	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	324,380	19,041	(12,249)	331,172	0	2,880	1,490	0	0	15,780	20,149	351,321
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)	80,554	2,205	0	82,760	0	720	372	0	0	0	1,092	83,852
4	710.1-.8	Purchased Sewage Treatment	369,017	0	0	369,017	0	0	0	0	0	0	0	369,017
5	711.1-.8	Sludge Removal Expenses	131,040	2,555	0	133,595	0	0	0	0	0	0	0	133,595
6	715.1-.8	Purchased Power	132,085	0	(160)	131,925	0	195	0	0	0	0	195	132,119
7	716.1-.8	Fuel for Power Production	1,215	24	0	1,239	0	0	0	0	0	0	0	1,239
8	718.1-.8	Chemicals	40,667	793	0	41,460	0	0	0	0	0	0	0	41,460
9	720.1-.8	Materials & Supplies	85,977	1,677	(586)	87,067	0	351	485	186	0	0	1,021	88,088
10	731.1-.8	Contractual Services - Eng.	710	14	(68)	656	0	0	0	0	0	0	0	656
11	732.1-.8	Contractual Services - Acct.	3,770	74	(361)	3,483	0	0	0	0	0	0	0	3,483
12	733.1-.8	Contractual Services - Legal	2,272	44	(218)	2,099	0	0	0	0	0	0	0	2,099
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	26,835	523	(561)	26,797	0	896	1,628	1,221	0	0	3,745	30,542
15	741.1-.8	Rental of Real Building/Real Property	3,371	66	(323)	3,114	0	488	0	0	0	0	488	3,602
16	742.1-.8	Rental of Equipment	1,654	32	(15)	1,672	0	72	12	0	0	0	85	1,757
17	750.1-.8	Transportation Expense	14,405	281	(285)	14,401	0	228	0	0	0	0	228	14,629
18	756.1-.8	Insurance - Vehicle	2,585	50	(248)	2,387	0	0	0	0	0	0	0	2,387
19	757.1-.8	Insurance - General Liability	5,313	104	(509)	4,907	0	1,018	0	0	0	0	1,018	5,926
20	758.1-.8	Insurance - Workman's Comp (2)	5,803	(140)	0	5,663	0	49	0	0	0	0	49	5,712
21	759.1-.8	Insurance - Other	527	10	(51)	487	0	0	0	0	0	0	0	487
22	760.1-.8	Advertising Expense	575	11	(55)	532	0	0	479	0	0	0	479	1,011
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	9,539	0	4,876	14,415	0	0	0	0	0	0	0	14,415
24	767.1-.8	Reg. Comm. Exp. - Other	1,290	0	(133)	1,157	0	0	0	0	0	0	0	1,157
25	770.1-.8	Bad Debt Expense	4,616	90	(442)	4,264	0	461	0	0	0	0	461	4,725
26	775.1-.8	Miscellaneous Expenses	49,283	961	(3,615)	46,629	0	1,606	1,793	0	0	0	3,399	50,028
27	TOTAL SEWER O & M EXPENSES		1,297,485	28,415	(15,004)	1,310,896	0	8,963	6,259	1,407	0	15,780	32,409	1,343,306

Notes:
(1) Employee Pensions & Benefits 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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	201,268	11,814	(0)	213,082	0	0	0	0	0	10,153	10,153	223,236
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)	49,982	3,267	0	53,249	0	0	0	0	0	0	0	53,249
4	710.1-.6	Purchased Sewage Treatment	369,017	0	0	369,017	0	0	0	0	0	0	0	369,017
5	711.1-.6	Sludge Removal Expenses	131,040	2,555	0	133,595	0	0	0	0	0	0	0	133,595
6	715.1-.6	Purchased Power	130,380	0	0	130,380	0	0	0	0	0	0	0	130,380
7	716.1-.6	Fuel for Power Production	1,215	24	0	1,239	0	0	0	0	0	0	0	1,239
8	718.1-.6	Chemicals	40,667	793	0	41,460	0	0	0	0	0	0	0	41,460
9	720.1-.6	Materials & Supplies	79,859	1,557	0	81,417	0	0	0	0	0	0	0	81,417
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	20,975	409	0	21,385	0	0	0	1,221	0	0	1,221	22,606
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	1,500	29	0	1,529	0	0	0	0	0	0	0	1,529
17	750.1-.6	Transportation Expense	11,430	223	0	11,653	0	0	0	0	0	0	0	11,653
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)	3,601	43	0	3,644	0	0	0	0	0	0	0	3,644
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	11,550	225	0	11,775	0	0	0	0	0	0	0	11,775
27	TOTAL SEWER DIRECT O & M EXPENSES		1,052,484	20,940	(0)	1,073,424	0	0	0	1,221	0	10,153	11,374	1,084,799

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 -2.696% 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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 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	33,963	1,994	(3,379)	32,577	0	1,819	0	0	0	1,552	3,371	35,948
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)	8,434	(293)	0	8,141	0	455	0	0	0	0	455	8,596
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	118	0	(11)	107	0	0	0	0	0	0	0	107
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	1,876	37	(180)	1,732	0	180	0	0	0	0	180	1,913
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	1,327	26	(127)	1,226	0	153	0	0	0	0	153	1,379
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)	608	(51)	0	557	0	31	0	0	0	0	31	588
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	4,616	90	(442)	4,264	0	461	0	0	0	0	461	4,725
26	775.7	Miscellaneous Expenses	11,578	226	(1,109)	10,694	0	618	0	0	0	0	618	11,312
27	TOTAL SEWER O & M EXPENSES		62,518	2,028	(5,249)	59,296	0	3,716	0	0	0	1,552	5,268	64,566

Notes:
(1) Employee Pensions & Benefits 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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	89,149	5,233	(8,870)	85,512	0	1,061	1,490	0	0	4,075	6,625	92,137
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)	22,138	(769)	0	21,370	0	265	372	0	0	0	637	22,007
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	1,587	0	(149)	1,438	0	195	0	0	0	0	195	1,633
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	4,242	83	(406)	3,918	0	171	485	186	0	0	841	4,759
10	731.8	Contractual Services - Eng.	710	14	(68)	656	0	0	0	0	0	0	0	656
11	732.8	Contractual Services - Acct.	3,770	74	(361)	3,483	0	0	0	0	0	0	0	3,483
12	733.8	Contractual Services - Legal	2,272	44	(218)	2,099	0	0	0	0	0	0	0	2,099
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	5,859	114	(561)	5,412	0	896	1,628	0	0	0	2,524	7,936
15	741.8	Rental of Real Building/Real Property	3,371	66	(323)	3,114	0	488	0	0	0	0	488	3,602
16	742.8	Rental of Equipment	154	3	(15)	143	0	72	12	0	0	0	85	227
17	750.8	Transportation Expense	1,849	32	(156)	1,523	0	75	0	0	0	0	75	1,598
18	756.8	Insurance - Vehicle	2,585	50	(248)	2,387	0	0	0	0	0	0	0	2,387
19	757.8	Insurance - General Liability	5,313	104	(509)	4,907	0	1,018	0	0	0	0	1,018	5,926
20	758.8	Insurance - Workmen's Comp (2)	1,595	(133)	0	1,462	0	18	0	0	0	0	18	1,480
21	759.8	Insurance - Other	527	10	(51)	487	0	0	0	0	0	0	0	487
22	760.8	Advertising Expense	575	11	(55)	532	0	0	479	0	0	0	479	1,011
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	9,539	0	4,876	14,415	0	0	0	0	0	0	0	14,415
24	767.8	Reg. Comm. Exp. - Other	1,290	0	(133)	1,157	0	0	0	0	0	0	0	1,157
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	26,156	510	(2,506)	24,160	0	986	1,793	0	0	0	2,781	26,941
27		TOTAL SEWER O & M EXPENSES	182,483	5,447	(9,755)	178,174	0	5,247	6,259	186	0	4,075	15,767	193,941

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	324,380	351,321	26,941	8.31%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	80,554	83,852	3,297	4.09%
4	710.1-.8	Purchased Sewer	369,017	369,017	0	0.00%
5	711.1-.8	Sludge Removal	131,040	133,595	2,555	1.95%
6	715.1-.8	Purchased Power	132,085	132,119	34	0.03%
7	716.1-.8	Fuel for Power Production	1,215	1,239	24	1.95%
8	718.1-.8	Chemicals	40,667	41,460	793	1.95%
9	720.1-.8	Materials & Supplies	85,977	88,088	2,112	2.46%
10	731.1-.8	Contractual Services - Eng.	710	656	(54)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	3,770	3,483	(288)	(7.63%)
12	733.1-.8	Contractual Services - Legal	2,272	2,099	(173)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	26,834	30,542	3,707	13.82%
15	741.1-.8	Rental of Real Building/Real Property	3,371	3,602	230	6.84%
16	742.1-.8	Rental of Equipment	1,654	1,757	102	6.18%
17	750.1-.8	Transportation Expense	14,405	14,629	224	1.55%
18	756.1-.8	Insurance - Vehicle	2,585	2,387	(197)	(7.63%)
19	757.1-.8	Insurance - General Liability	5,313	5,926	613	11.54%
20	758.1-.8	Insurance - Workman's Comp	5,803	5,712	(91)	(1.57%)
21	759.1-.8	Insurance - Other	527	487	(40)	(7.63%)
22	760.1-.8	Advertising Expense	575	1,011	435	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	9,539	14,415	4,876	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	1,280	1,157	(122)	(9.54%)
25	770.1-.8	Bad Debt Expense	4,616	4,725	109	2.35%
26	775.1-.8	Miscellaneous Expenses	49,284	50,028	744	1.51%
27	TOTAL SEWER O & M EXPENSES		1,297,474	1,343,306	45,832	3.53%
28	TOTAL (LESS ACCTS 766 & 767)		1,286,656	1,327,734	41,078	3.19%

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	%
1	701.1-.6	Salaries & Wages - Employees	201,268	223,236	21,968	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	49,982	53,249	3,267	6.54%
4	710.1-.6	Purchased Sewer	369,017	369,017	0	0.00%
5	711.1-.6	Sludge Removal	131,040	133,595	2,555	1.95%
6	715.1-.6	Purchased Power	130,380	130,380	0	0.00%
7	716.1-.6	Fuel for Power Production	1,215	1,239	24	1.95%
8	718.1-.6	Chemicals	40,667	41,460	793	1.95%
9	720.1-.6	Materials & Supplies	79,859	81,417	1,558	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	20,975	22,606	1,631	7.77%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	1,500	1,529	29	1.95%
17	750.1-.6	Transportation Expense	11,430	11,653	223	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	3,601	3,644	43	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	11,550	11,775	225	1.95%
27	TOTAL SEWER O & M EXPENSES		1,052,484	1,084,799	32,315	3.07%
28	TOTAL (LESS ACCTS 766 & 767)		1,052,484	1,084,799	32,315	3.07%

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.	(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-.7 Salaries & Wages - Employees	33,963	35,948	1,986	5.85%
2	703.1-.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7 Employee Pensions & Benefits	8,434	8,596	162	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	118	107	(11)	(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	1,876	1,913	37	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	1,327	1,379	52	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	608	588	(19)	(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	4,616	4,725	109	2.35%
26	775.1-.7 Miscellaneous Expenses	11,578	11,312	(266)	(2.30%)
27	**TOTAL SEWER O & M EXPENSES**	62,518	64,566	2,048	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**	62,518	64,566	2,048	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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	89,149	92,137	2,988	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	22,138	22,007	(132)	(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	1,587	1,633	45	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	4,242	4,759	517	12.19%
10	731.1-.8	Contractual Services - Eng.	710	656	(54)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	3,770	3,483	(288)	(7.63%)
12	733.1-.8	Contractual Services - Legal	2,272	2,099	(173)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	5,859	7,936	2,077	35.44%
15	741.1-.8	Rental of Real Building/Real Property	3,371	3,602	230	6.84%
16	742.1-.8	Rental of Equipment	154	227	73	47.33%
17	750.1-.8	Transportation Expense	1,649	1,598	(51)	(3.08%)
18	756.1-.8	Insurance - Vehicle	2,585	2,387	(197)	(7.63%)
19	757.1-.8	Insurance - General Liability	5,313	5,926	613	11.54%
20	758.1-.8	Insurance - Workman's Comp	1,595	1,480	(114)	(7.18%)
21	759.1-.8	Insurance - Other	527	487	(40)	(7.63%)
22	760.1-.8	Advertising Expense	575	1,011	435	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	9,539	14,415	4,876	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	1,280	1,157	(122)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	26,158	26,941	785	3.00%
27		TOTAL SEWER O & M EXPENSES	182,472	193,941	11,469	6.29%
28		TOTAL (LESS ACCTS 766 & 767)	171,654	178,369	6,715	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

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

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	$2,653	$67
51	Marco Island	Docket No. 920655-WS	106,820	2,700
52	GIGA	Docket No. 920199-WS	677,601	17,125
53	Lehigh	Docket No. 911189-WS	67,100	1,696
54			854,174	21,588
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	25,151
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	10,920
58			1,427,241	36,071
59	Total Projected Rate Case Expense		2,281,415	57,659
60	Annual Amortization		$570,354	$14,415
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	3163
64	% of Total		100.000000%	2.527327%

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.			17,829	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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	57,251	40	2.50%	1,431	0	1,431	0.00%	0	1,431
4	389.1 Other Plant & Misc. Equipment	9,482	18	5.56%	527	0	527	0.00%	0	527
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	8,053	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	193,722	32	3.13%	6,063	0	6,063	12.88%	781	5,282
8	360.2 Collection Sewers - Force	1,753,529	30	3.33%	58,392	0	58,392	12.88%	7,518	50,874
9	361.2 Collection Sewers - Gravity	1,247,825	45	2.22%	27,702	0	27,702	12.88%	3,567	24,135
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	328,782	38	2.63%	8,647	0	8,647	0.00%	0	8,647
12	364.2 Flow Measuring Devices	32,322	5	20.00%	6,464	0	6,464	0.00%	0	6,464
13	365.2 Flow Measuring Installation	60	38	2.63%	2	0	2	0.00%	0	2
14	389.2 Other Plant & Misc. Equipment	416	18	5.56%	23	0	23	0.00%	0	23
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	267,931	32	3.13%	8,386	0	8,386	12.88%	1,080	7,306
18	370.3 Receiving Wells	84,409	30	3.33%	2,811	0	2,811	12.88%	362	2,449
19	371.3 Pumping Equipment	427,557	18	5.56%	23,772	0	23,772	12.88%	3,061	20,711
20	389.3 Other Plant & Misc. Equipment	34,430	18	5.56%	1,914	0	1,914	12.88%	246	1,668
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	576,206	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	1,002,461	32	3.13%	31,377	0	31,377	0.00%	0	31,377
24	380.4 Treatment & Disposal	1,670,126	18	5.56%	92,859	0	92,859	0.00%	0	92,859
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	579,447	30	3.33%	19,296	0	19,296	0.00%	0	19,296
27	389.4 Other Plant & Misc. Equipment	83,604	18	5.56%	4,648	0	4,648	0.00%	0	4,648
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	9,035	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	92,114	40	2.50%	2,303	0	2,303	0.00%	0	2,303
31	390.5 Office Furniture & Equipment	56,926	15	6.67%	3,797	0	3,797	0.00%	0	3,797
32	390.51 Computer Equipment	151,533	6	16.67%	25,261	0	25,261	0.00%	0	25,261
33	391.5 Transportation Equipment	87,421	6	16.67%	14,573	0	14,573	0.00%	0	14,573
34	392.5 Stores Equipment	820	18	5.56%	46	0	46	0.00%	0	46
35	393.5 Tools, Shop & Garage Equipment	31,729	16	6.25%	1,983	0	1,983	0.00%	0	1,983
36	394.5 Laboratory Equipment	28,773	15	6.67%	1,919	0	1,919	0.00%	0	1,919
37	395.5 Power Operated Equipment	36,339	12	8.33%	3,027	0	3,027	0.00%	0	3,027
38	396.5 Communication Equipment	16,488	10	10.00%	1,649	0	1,649	0.00%	0	1,649
39	397.5 Miscellaneous Equipment	7,413	15	6.67%	494	0	494	0.00%	0	494
40	398.5 Other Tangible Plant	13,954	10	10.00%	1,395	0	1,395	0.00%	0	1,395
41	**INTANGIBLE PLANT**	66,733		2.93%	1,958	0	1,958	0.00%	0	1,958
42	**COLLECTION PLANT**	3,564,708		3.01%	107,293	0	107,293	11.06%	11,866	95,427
43	**SYSTEM PUMPING PLANT**	814,326		4.53%	36,883	0	36,883	12.88%	4,749	32,134
44	**TREATMENT AND DISPOSAL PLANT**	3,911,845		3.79%	148,180	0	148,180	0.00%	0	148,180
45	**GENERAL PLANT**	532,544		10.60%	56,447	0	56,447	0.00%	0	56,447
46	**TOTAL DEPRECIATION EXPENSE**	8,890,156		3.95%	350,761	0	350,761	4.74%	16,615	334,146
47	**LESS: AMORTIZATION OF CIAC**				(134,191)	0	(134,191)		(5,246)	(128,945)
48	**NET DEPRECIATION EXPENSE - SEWER**				216,570	0	216,570		11,369	205,201

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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		
	SEWER	1996 Avg. Adj. CIAC	CIAC Amort. Composite			Utility Adjusted	Composite Non-used and Useful	Non-used and Useful	Used and Useful
Line No.	CIAC Classifications	Balance	Rate	Per Books	Utility Adjustment	CIAC Amort.	Percentage	Amount	CIAC Amort.
1	Plant Capacity Fees	5,817	4.59%	267	0	267	0.00%	0	267
2	Line/Main Extension Fees	2,533,739	3.22%	81,586	0	81,586	0.00%	0	81,586
3	Contributed Lines	1,690,034	3.22%	54,419	0	54,419	11.06%	6,019	48,400
4	Contributed Property Other Than Lines	(158,273)	3.79%	(5,999)	0	(5,999)	12.88%	(773)	(5,226)
5	Service Installation Fees	148,957	2.63%	3,918	0	3,918	0.00%	0	3,918
6	TOTAL SEWER CIAC AMORT. EXPENSE	4,220,274		134,191	0	134,191		5,246	128,945

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	32,322	6,464	20.00%
3	365.2 Flow Measuring Installation	60	2	3.33%
4	354.4 Structures & Improvements	1,002,461	31,377	3.13%
5	380.4 Treatment & Disposal	1,670,126	92,859	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	579,447	19,296	3.33%
8	389.4 Other Plant & Misc. Equipment	83,604	4,648	5.56%
9	**COMPOSITE RATE**	3,368,020	154,646	4.59%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	193,722	6,063	3.13%
12	360.2 Collection Sewers - Force	1,753,529	58,392	3.33%
13	361.2 Collection Sewers - Gravity	1,247,825	27,702	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	416	23	5.53%
16	354.3 Structures & Improvements	267,931	8,386	3.13%
17	370.3 Receiving Wells	84,409	2,811	3.33%
18	371.3 Pumping Equipment	427,557	23,772	5.56%
19	389.3 Other Plant & Misc. Equipment	34,430	1,914	5.56%
20	**COMPOSITE RATE**	4,009,818	129,063	3.22%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	328,782	8,647	2.63%
23	**COMPOSITE RATE**	328,782	8,647	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	3,368,020	154,646	4.59%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	4,009,818	129,063	3.22%
27	Service Installation Fees (Line 23)	328,782	8,647	2.63%
28	**COMPOSITE RATE**	7,706,620	292,356	3.79%

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 / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%)**	81,833	0	81,833	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	26,494	1,612	28,106	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	26,494	1,612	28,106		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	42,670	0	42,670		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	42,670	0	42,670		
10	Non-used & Useful Percent			6.22%	A-6(S)7/7	
11	Non-used & Useful Amount		(2,654)	(2,654)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	42,670	(2,654)	40,016		
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)**	150,997	(1,042)	149,955		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 / Orange / University Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,818,512	0	1,818,512	B-4(S)
3	Less:				
4	O & M Expenses	1,310,896	32,409	1,343,306	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	205,201	0	205,201	B-14(S)
6	Amortization	(1,522)	0	(1,522)	B-18(S), A-21(S)
7	Taxes Other Than Income	150,997	80,791	231,788	B-15(S)
8	Pre-Tax Operating Expenses	1,665,572	113,200	1,778,772	
9	**PRE-TAX OPERATING INCOME**	152,940	(113,200)	39,740	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	152,940	(113,200)	39,740	
12	Less:				
13	Interest Expense:				
14	Rate Base	5,647,649	(3,497)	5,644,152	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	298,761	(185)	298,576	C-3
17	Net Taxable Income (L11 - L16)	(145,821)	(113,015)	(258,836)	
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)	(56,250)	(43,596)	(99,846)	
20	Less:				
21	Parent Debt Adjustment	12,801	0	12,801	C-1(S)
22	Investment Tax Credit	1,817	0	1,817	C-7(S)
23	**TOTAL INCOME TAXES**	(70,867)	(43,596)	(114,463)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Orange / University Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(79,890)			A-20 (S)	
2	Last Authorized Amortization Rate	2.00%				
3	Total Amortization Expense	(1,598)	0	(1,598)		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	76	0	76	From Below	
5	**NET AMORTIZATION EXPENSE**	(1,522)	0	(1,522)		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	(1,598)	0	(1,598)	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	4.74%	0.00%	4.74%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	76	0	76		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	196,216	0	196,216	A-6 (S)
2	Utility Land & Land Rights	17,700	0	17,700	A-6 (S)
3	Non-Used and Useful	(6,987)	0	(6,987)	A-7 (S)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(119,815)	0	(119,815)	A-10 (S)
6	CIAC	(144,951)	0	(144,951)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	87,001	0	87,001	A-14 (S)
9	Acquisition Adjustments	17,500	0	17,500	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	(5,571)	0	(5,571)	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(645)	0	(645)	Vol. II
13	Deferred Taxes	(1,114)	0	(1,114)	C-7 (S)
14	Working Capital Allowance	3,734	0	3,734	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	43,068	0	43,068	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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		199,200
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**		199,200
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,134
21	1993 Net Additions		1,134
22	**12/31/93 Balance**		200,334
23			
24			
25	1994 Additions		11,840
26	1994 Retirements		384
27	1994 Adjustments		0
28	1994 Net Additions		11,456
29	**12/31/94 Balance**		211,789
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(104)
32	1995 Additions		2,553
33	1995 Retirements		143
34	1995 Adjustments		0
35	1995 Net Additions		2,410
36	**12/31/95 Balance**		214,095
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(969)
39	1996 Additions		1,313
40	1996 Retirements		11
41	1996 Adjustments		0
42	1996 Net Additions		1,302
43	**12/31/96 Balance**		214,429

(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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	327	0	0	0	327	0	327	327	0	327
4	389.1 Other Plant & Misc. Equipment	2,197	0	0	0	2,197	0	2,197	2,197	0	2,197
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	14	0	0	0	14	0	14	14	0	14
7	354.2 Structures & Improvements	78	0	0	0	78	0	78	78	0	78
8	360.2 Collection Sewers - Force	10,848	0	0	0	10,848	0	10,848	10,848	0	10,848
9	361.2 Collection Sewers - Gravity	51,110	0	0	0	51,110	0	51,110	51,110	0	51,110
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	10,695	0	0	0	10,695	0	10,695	10,695	0	10,695
12	364.2 Flow Measuring Devices	3,812	0	0	0	3,812	0	3,812	3,812	0	3,812
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	9,429	0	0	0	9,429	0	9,429	9,429	0	9,429
18	370.3 Receiving Wells	115	0	0	0	115	0	115	115	0	115
19	371.3 Pumping Equipment	32,791	0	0	0	32,791	0	32,791	32,791	0	32,791
20	389.3 Other Plant & Misc. Equipment	42	0	0	0	42	0	42	42	0	42
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	17,440	0	0	0	17,440	0	17,440	17,440	0	17,440
23	354.4 Structures & Improvements	7,969	0	0	0	7,969	0	7,969	7,969	0	7,969
24	380.4 Treatment & Disposal	34,939	0	0	0	34,939	0	34,939	34,939	0	34,939
25	381.4 Plant Sewers	1,166	0	0	0	1,166	0	1,166	1,166	0	1,166
26	382.4 Outfall Sewer Lines	283	0	0	0	283	0	283	283	0	283
27	389.4 Other Plant & Misc. Equipment	16,365	0	0	0	16,365	0	16,365	16,365	0	16,365
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	246	0	0	0	246	0	246	246	0	246
30	354.5 Structures & Improvements	2,498	21	(11)	10	2,508	0	2,508	2,505	0	2,505
31	390.5 Office Furniture & Equipment	1,548	0	0	0	1,548	0	1,548	1,548	0	1,548
32	390.51 Computer Equipment	3,647	782	0	782	4,429	0	4,429	4,120	0	4,120
33	391.5 Transportation Equipment	2,313	105	0	105	2,418	0	2,418	2,377	0	2,377
34	392.5 Stores Equipment	22	0	0	0	22	0	22	22	0	22
35	393.5 Tools, Shop & Garage Equipment	844	32	0	32	875	0	875	863	0	863
36	394.5 Laboratory Equipment	767	25	0	25	792	0	792	782	0	782
37	395.5 Power Operated Equipment	777	348	0	348	1,126	0	1,126	988	0	988
38	396.5 Communication Equipment	448	0	0	0	448	0	448	448	0	448
39	397.5 Miscellaneous Equipment	202	0	0	0	202	0	202	202	0	202
40	398.5 Other Tangible Plant	379	0	0	0	379	0	379	379	0	379
41	**INTANGIBLE PLANT**	2,524	0	0	0	2,524	0	2,524	2,524	0	2,524
42	**COLLECTION PLANT**	76,372	0	0	0	76,372	0	76,372	76,372	0	76,372
43	**SYSTEM PUMPING PLANT**	42,377	0	0	0	42,377	0	42,377	42,377	0	42,377
44	**TREATMENT AND DISPOSAL PLANT**	78,162	0	0	0	78,162	0	78,162	78,162	0	78,162
45	**GENERAL PLANT**	13,690	1,313	(11)	1,302	14,993	0	14,993	14,480	0	14,480
46	**TOTAL PLANT IN SERVICE**	213,126	1,313	(11)	1,302	214,429	0	214,429	213,915	0	213,915
47	**LAND & LAND RIGHTS**	17,700	0	0	0	17,700	0	17,700	17,700	0	17,700
48	**TOTAL PIS LESS LAND**	195,427	1,313	(11)	1,302	196,729	0	196,729	196,216	0	196,216

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	327	327	327	327	327	327	327	327	327	327	327	327	327	0	327
4	389.1 Other Plant & Misc. Equipment	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	0	2,197
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
7	354.2 Structures & Improvements	78	78	78	78	78	78	78	78	78	78	78	78	78	0	78
8	360.2 Collection Sewers - Force	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	0	10,648
9	361.2 Collection Sewers - Gravity	51,110	51,110	51,110	51,110	51,110	51,110	51,110	51,110	51,110	51,110	51,110	51,110	51,110	0	51,110
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	10,695	10,695	10,695	10,695	10,695	10,695	10,695	10,695	10,695	10,695	10,695	10,695	10,695	0	10,695
12	364.2 Flow Measuring Devices	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	0	3,812
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	9,429	9,429	9,429	9,429	9,429	9,429	9,429	9,429	9,429	9,429	9,429	9,429	9,429	0	9,429
18	370.3 Receiving Wells	115	115	115	115	115	115	115	115	115	115	115	115	115	0	115
19	371.3 Pumping Equipment	32,791	32,791	32,791	32,791	32,791	32,791	32,791	32,791	32,791	32,791	32,791	32,791	32,791	0	32,791
20	389.3 Other Plant & Misc. Equipment	42	42	42	42	42	42	42	42	42	42	42	42	42	0	42
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	0	17,440
23	354.4 Structures & Improvements	7,999	7,999	7,999	7,999	7,999	7,999	7,999	7,999	7,999	7,999	7,999	7,999	7,999	0	7,999
24	380.4 Treatment & Disposal	34,939	34,939	34,939	34,939	34,939	34,939	34,939	34,939	34,939	34,939	34,939	34,939	34,939	0	34,939
25	381.4 Plant Sewers	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	0	1,166
26	382.4 Outfall Sewer Lines	283	283	283	283	283	283	283	283	283	283	283	283	283	0	283
27	389.4 Other Plant & Misc. Equipment	16,365	16,365	16,365	16,365	16,365	16,365	16,365	16,365	16,365	16,365	16,365	16,365	16,365	0	16,365
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	246	246	246	246	246	246	246	246	246	246	246	246	246	0	246
30	354.5 Structures & Improvements	2,498	2,506	2,507	2,508	2,509	2,509	2,500	2,501	2,501	2,503	2,504	2,506	2,506	10	2,505
31	390.5 Office Furniture & Equipment	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	0	1,548
32	390.51 Computer Equipment	3,647	3,957	3,981	4,045	4,056	4,070	4,146	4,159	4,172	4,236	4,296	4,365	4,429	782	4,120
33	391.5 Transportation Equipment	2,313	2,355	2,358	2,367	2,369	2,370	2,380	2,382	2,384	2,392	2,401	2,410	2,418	105	2,377
34	392.5 Stores Equipment	22	22	22	22	22	22	22	22	22	22	22	22	22	0	22
35	393.5 Tools, Shop & Garage Equipment	844	856	857	860	860	861	864	864	865	867	870	873	875	32	863
36	394.5 Laboratory Equipment	767	777	778	780	780	781	783	784	784	786	788	790	792	25	782
37	395.5 Power Operated Equipment	777	915	926	955	960	966	1,000	1,005	1,011	1,040	1,067	1,097	1,126	348	986
38	396.5 Communication Equipment	448	448	448	448	448	448	448	448	448	448	448	448	448	0	448
39	397.5 Miscellaneous Equipment	202	202	202	202	202	202	202	202	202	202	202	202	202	0	202
40	398.5 Other Tangible Plant	379	379	379	379	379	379	379	379	379	379	379	379	379	0	379
41	**INTANGIBLE PLANT**	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	0	2,524
42	**COLLECTION PLANT**	76,372	76,372	76,372	76,372	76,372	76,372	76,372	76,372	76,372	76,372	76,372	76,372	76,372	0	76,372
43	**SYSTEM PUMPING PLANT**	42,377	42,377	42,377	42,377	42,377	42,377	42,377	42,377	42,377	42,377	42,377	42,377	42,377	0	42,377
44	**TREATMENT AND DISPOSAL PLANT**	78,162	78,162	78,162	78,162	78,162	78,162	78,162	78,162	78,162	78,162	78,162	78,162	78,162	0	78,162
45	**GENERAL PLANT**	13,690	14,211	14,252	14,359	14,380	14,402	14,518	14,540	14,561	14,669	14,772	14,885	14,993	1,302	14,480
46	**TOTAL PLANT IN SERVICE**	213,126	213,647	213,687	213,795	213,816	213,838	213,954	213,976	213,997	214,104	214,206	214,321	214,429	1,302	213,915
47	**LAND & LAND RIGHTS**	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	17,700	0	17,700
48	**TOTAL PIS LESS LAND**	195,427	195,948	195,988	196,095	196,117	196,138	196,255	196,276	196,297	196,405	196,509	196,622	196,729	1,302	196,216

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8	1	2	0	0	(9)	0	0	2	2	2	2	10	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	310	24	64	13	13	76	19	13	64	62	67	64	782	473
33	391.5 Transportation Equipment	42	3	9	2	2	10	2	2	9	8	9	9	105	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	13	1	3	1	1	3	1	1	3	3	3	3	32	19
36	394.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
37	395.5 Power Operated Equipment	138	11	29	6	6	34	6	6	29	28	30	29	346	211
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**	521	40	107	21	21	117	21	21	107	104	113	107	1,302	789
46	**TOTAL NET ADDITIONS**	521	40	107	21	21	117	21	21	107	104	113	107	1,302	789
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	521	40	107	21	21	117	21	21	107	104	113	107	1,302	789

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8	1	2	0	0	2	0	0	2	2	2	2	21	13
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	310	24	64	13	13	76	13	13	64	62	67	64	782	473
33	391.5 Transportation Equipment	42	3	9	2	2	10	2	2	9	8	9	9	105	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	13	1	3	1	1	3	1	1	3	3	3	3	32	19
36	394.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
37	395.5 Power Operated Equipment	138	11	29	6	6	34	6	6	29	28	30	29	348	211
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	521	40	107	21	21	128	21	21	107	104	113	107	1,313	795
46	TOTAL GROSS ADDITIONS	521	40	107	21	21	128	21	21	107	104	113	107	1,313	795
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	521	40	107	21	21	128	21	21	107	104	113	107	1,313	795

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	11	0	0	0	0	0	0	11	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	11	0	0	0	0	0	0	11	6
46	**TOTAL RETIREMENTS**	0	0	0	0	0	11	0	0	0	0	0	0	11	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	11	0	0	0	0	0	0	11	6

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	327	0.00%	0
4	389.1 Other Plant & Misc. Equipment	2,197	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	14	0.00%	0
7	354.2 Structures & Improvements	78	14.16%	11
8	360.2 Collection Sewers - Force	10,648	14.16%	1,508
9	361.2 Collection Sewers - Gravity	51,110	14.16%	7,237
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	10,695	0.00%	0
12	364.2 Flow Measuring Devices	3,812	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	9,429	14.16%	1,335
18	370.3 Receiving Wells	115	14.16%	16
19	371.3 Pumping Equipment	32,791	14.16%	4,643
20	389.3 Other Plant & Misc. Equipment	42	14.16%	6
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	17,440	0.00%	0
23	354.4 Structures & Improvements	7,969	0.00%	0
24	380.4 Treatment & Disposal	34,939	0.00%	0
25	381.4 Plant Sewers	1,166	0.00%	0
26	382.4 Outfall Sewer Lines	283	0.00%	0
27	389.4 Other Plant & Misc. Equipment	16,365	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	246	0.00%	0
30	354.5 Structures & Improvements	2,505	0.00%	0
31	390.5 Office Furniture & Equipment	1,548	0.00%	0
32	390.51 Computer Equipment	4,120	0.00%	0
33	391.5 Transportation Equipment	2,377	0.00%	0
34	392.5 Stores Equipment	22	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	863	0.00%	0
36	394.5 Laboratory Equipment	782	0.00%	0
37	395.5 Power Operated Equipment	988	0.00%	0
38	396.5 Communication Equipment	448	0.00%	0
39	397.5 Miscellaneous Equipment	202	0.00%	0
40	398.5 Other Tangible Plant	379	0.00%	0
41	**INTANGIBLE PLANT**	2,524	0.00%	0
42	**COLLECTION PLANT**	76,372	11.46%	8,756
43	**SYSTEM PUMPING PLANT**	42,377	14.16%	6,000
44	**TREATMENT AND DISPOSAL PLANT**	78,162	0.00%	0
45	**GENERAL PLANT**	14,480	0.00%	0
46	**TOTAL PLANT IN SERVICE**	213,915	6.90%	14,756
47	**LAND & LAND RIGHTS**	17,700	0.00%	0
48	**TOTAL PIS LESS LAND**	196,216	7.52%	14,756

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	14,756	0	14,756	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(8,578)	0	(8,578)	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	809	0	809	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	6,987	0	6,987	

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		81,566
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		8,365
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		8,365
15	**12/31/92 Balance**		89,931
16			
17			
18	1993 Additions		8,365
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(607)
21	1993 Net Additions		7,759
22	**12/31/93 Balance**		97,690
23			
24			
25	1994 Additions		8,898
26	1994 Retirements		384
27	1994 Adjustments		0
28	1994 Net Additions		8,514
29	**12/31/94 Balance**		106,204
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(46)
32	1995 Additions		9,350
33	1995 Retirements		143
34	1995 Adjustments		0
35	1995 Net Additions		9,207
36	**12/31/95 Balance**		115,365
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(275)
39	1996 Additions		9,468
40	1996 Retirements		11
41	1996 Adjustments		0
42	1996 Net Additions		9,457
43	**12/31/96 Balance**		124,547

(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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	88	8	96	0	96	92	0	92
4	389.1 Other Plant & Misc. Equipment	937	122	1,059	0	1,059	998	0	998
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	65	2	67	0	67	66	0	66
8	360.2 Collection Sewers - Force	6,523	355	6,878	0	6,878	6,700	0	6,700
9	361.2 Collection Sewers - Gravity	23,820	1,135	24,955	0	24,955	24,387	0	24,387
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5,522	281	5,803	0	5,803	5,663	0	5,663
12	364.2 Flow Measuring Devices	4,343	762	5,105	0	5,105	4,724	0	4,724
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	3,248	295	3,543	0	3,543	3,395	0	3,395
18	370.3 Receiving Wells	29	4	33	0	33	31	0	31
19	371.3 Pumping Equipment	25,066	1,823	26,889	0	26,889	25,977	0	25,977
20	389.3 Other Plant & Misc. Equipment	24	2	26	0	26	25	0	25
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,270	249	2,519	0	2,519	2,394	0	2,394
24	380.4 Treatment & Disposal	21,479	1,943	23,422	0	23,422	22,450	0	22,450
25	381.4 Plant Sewers	682	33	715	0	715	698	0	698
26	382.4 Outfall Sewer Lines	70	9	79	0	79	74	0	74
27	389.4 Other Plant & Misc. Equipment	14,397	910	15,307	0	15,307	14,852	0	14,852
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	565	52	617	0	617	590	0	590
31	390.5 Office Furniture & Equipment	713	103	816	0	816	765	0	765
32	390.51 Computer Equipment	1,675	687	2,362	0	2,362	2,018	0	2,018
33	391.5 Transportation Equipment	1,709	396	2,105	0	2,105	1,907	0	1,907
34	392.5 Stores Equipment	8	1	9	0	9	8	0	8
35	393.5 Tools, Shop & Garage Equipment	436	54	490	0	490	463	0	463
36	394.5 Laboratory Equipment	113	52	165	0	165	140	0	140
37	395.5 Power Operated Equipment	793	82	875	0	875	834	0	834
38	396.5 Communication Equipment	210	45	255	0	255	232	0	232
39	397.5 Miscellaneous Equipment	51	13	64	0	64	57	0	57
40	398.5 Other Tangible Plant	249	38	287	0	287	268	0	268
41	**INTANGIBLE PLANT**	1,025	130	1,155	0	1,155	1,090	0	1,090
42	**COLLECTION PLANT**	40,279	2,536	42,815	0	42,815	41,547	0	41,547
43	**SYSTEM PUMPING PLANT**	28,367	2,124	30,491	0	30,491	29,428	0	29,428
44	**TREATMENT AND DISPOSAL PLANT**	38,898	3,144	42,042	0	42,042	40,468	0	40,468
45	**GENERAL PLANT**	6,521	1,523	8,044	0	8,044	7,282	0	7,282
46	**TOTAL SEWER ACCUM. DEPR.**	115,090	9,457	124,547	0	124,547	119,815	0	119,815

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	88	89	90	91	92	93	90	91	92	93	94	95	96	8	92
4	389.1 Other Plant & Misc. Equipment	937	947	957	967	977	987	999	1,009	1,019	1,029	1,039	1,049	1,059	122	998
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	65	65	65	65	65	65	67	67	67	67	67	67	67	2	66
8	360.2 Collection Sewers - Force	6,523	6,553	6,583	6,613	6,643	6,673	6,698	6,728	6,758	6,788	6,818	6,848	6,878	355	6,700
9	361.2 Collection Sewers - Gravity	23,820	23,915	24,010	24,105	24,200	24,295	24,385	24,480	24,575	24,670	24,765	24,860	24,955	1,135	24,387
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	5,522	5,545	5,568	5,591	5,614	5,637	5,665	5,688	5,711	5,734	5,757	5,780	5,803	281	5,663
12	364.2 Flow Measuring Devices	4,343	4,407	4,471	4,535	4,599	4,663	4,721	4,785	4,849	4,913	4,977	5,041	5,105	762	4,724
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	3,248	3,273	3,298	3,323	3,348	3,373	3,393	3,418	3,443	3,468	3,493	3,518	3,543	295	3,395
18	370.3 Receiving Wells	29	29	29	29	29	29	33	33	33	33	33	33	33	4	31
19	371.3 Pumping Equipment	25,066	25,218	25,370	25,522	25,674	25,826	25,977	26,129	26,281	26,433	26,585	26,737	26,889	1,823	25,977
20	389.3 Other Plant & Misc. Equipment	24	24	24	24	24	24	26	26	26	26	26	26	26	2	25
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	2,270	2,291	2,312	2,333	2,354	2,375	2,393	2,414	2,435	2,456	2,477	2,498	2,519	249	2,394
24	380.4 Treatment & Disposal	21,479	21,641	21,803	21,965	22,127	22,289	22,450	22,612	22,774	22,936	23,098	23,260	23,422	1,943	22,450
25	381.4 Plant Sewers	682	685	688	691	694	697	697	700	703	706	709	712	715	33	698
26	382.4 Outfall Sewer Lines	70	71	72	73	74	75	73	74	75	76	77	78	79	9	74
27	389.4 Other Plant & Misc. Equipment	14,397	14,473	14,549	14,625	14,701	14,777	14,851	14,927	15,003	15,079	15,155	15,231	15,307	910	14,852
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	565	570	575	580	585	590	587	592	597	602	607	612	617	52	590
31	390.5 Office Furniture & Equipment	713	722	731	740	749	758	762	771	780	789	798	807	816	103	765
32	390.51 Computer Equipment	1,675	1,732	1,789	1,846	1,903	1,960	2,020	2,077	2,134	2,191	2,248	2,305	2,362	687	2,018
33	391.5 Transportation Equipment	1,709	1,742	1,775	1,808	1,841	1,874	1,907	1,940	1,973	2,006	2,039	2,072	2,105	396	1,907
34	392.5 Stores Equipment	8	8	8	8	8	8	9	9	9	9	9	9	9	1	8
35	393.5 Tools, Shop & Garage Equipment	436	441	446	451	456	461	460	465	470	475	480	485	490	54	463
36	394.5 Laboratory Equipment	113	117	121	125	129	133	141	145	149	153	157	161	165	52	140
37	395.5 Power Operated Equipment	793	800	807	814	821	828	833	840	847	854	861	868	875	82	834
38	396.5 Communication Equipment	210	214	218	222	226	230	231	235	239	243	247	251	255	45	232
39	397.5 Miscellaneous Equipment	51	52	53	54	55	56	58	59	60	61	62	63	64	13	57
40	398.5 Other Tangible Plant	249	252	255	258	261	264	269	272	275	278	281	284	287	38	268
41	**INTANGIBLE PLANT**	1,025	1,036	1,047	1,058	1,069	1,080	1,089	1,100	1,111	1,122	1,133	1,144	1,155	130	1,090
42	**COLLECTION PLANT**	40,279	40,491	40,703	40,915	41,127	41,339	41,543	41,755	41,967	42,179	42,391	42,603	42,815	2,536	41,547
43	**SYSTEM PUMPING PLANT**	28,367	28,544	28,721	28,898	29,075	29,252	29,429	29,606	29,783	29,960	30,137	30,314	30,491	2,124	29,428
44	**TREATMENT AND DISPOSAL PLANT**	38,898	39,161	39,424	39,687	39,950	40,213	40,464	40,727	40,990	41,253	41,516	41,779	42,042	3,144	40,468
45	**GENERAL PLANT**	6,521	6,649	6,777	6,905	7,033	7,161	7,276	7,404	7,532	7,660	7,788	7,916	8,044	1,523	7,282
46	**TOTAL SEWER ACCUM. DEPR.**	115,090	115,881	116,672	117,463	118,254	119,045	119,801	120,592	121,383	122,174	122,965	123,756	124,547	9,457	119,815

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(3)	1	1	1	1	1	1	8	4
4	389.1 Other Plant & Misc. Equipment	10	10	10	10	10	12	10	10	10	10	10	10	122	61
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	2	0	0	0	0	0	0	2	1
8	360.2 Collection Sewers - Force	30	30	30	30	30	25	30	30	30	30	30	30	355	177
9	361.2 Collection Sewers - Gravity	95	95	95	95	95	90	95	95	95	95	95	95	1,135	567
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	23	23	23	23	23	28	23	23	23	23	23	23	281	141
12	364.2 Flow Measuring Devices	64	64	64	64	64	58	64	64	64	64	64	64	762	381
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	25	25	25	25	25	20	25	25	25	25	25	25	295	147
18	370.3 Receiving Wells	0	0	0	0	0	4	0	0	0	0	0	0	4	2
19	371.3 Pumping Equipment	152	152	152	152	152	151	152	152	152	152	152	152	1,823	911
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	21	21	21	21	21	18	21	21	21	21	21	21	249	124
24	380.4 Treatment & Disposal	162	162	162	162	162	161	162	162	162	162	162	162	1,943	971
25	381.4 Plant Sewers	3	3	3	3	3	0	3	3	3	3	3	3	33	16
26	382.4 Outfall Sewer Lines	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
27	389.4 Other Plant & Misc. Equipment	76	76	76	76	76	74	76	76	76	76	76	76	910	455
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	5	5	5	5	5	(3)	5	5	5	5	5	5	52	26
31	390.5 Office Furniture & Equipment	9	9	9	9	9	4	9	9	9	9	9	9	103	51
32	390.51 Computer Equipment	57	57	57	57	57	60	57	57	57	57	57	57	687	344
33	391.5 Transportation Equipment	33	33	33	33	33	33	33	33	33	33	33	33	396	198
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	(1)	5	5	5	5	5	5	54	27
36	394.5 Laboratory Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
37	395.5 Power Operated Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
38	396.5 Communication Equipment	4	4	4	4	4	1	4	4	4	4	4	4	45	22
39	397.5 Miscellaneous Equipment	1	1	1	1	1	2	1	1	1	1	1	1	13	7
40	398.5 Other Tangible Plant	3	3	3	3	3	5	3	3	3	3	3	3	38	19
41	**INTANGIBLE PLANT**	11	11	11	11	11	9	11	11	11	11	11	11	130	65
42	**COLLECTION PLANT**	212	212	212	212	212	204	212	212	212	212	212	212	2,536	1,268
43	**SYSTEM PUMPING PLANT**	177	177	177	177	177	177	177	177	177	177	177	177	2,124	1,061
44	**TREATMENT AND DISPOSAL PLANT**	263	263	263	263	263	251	263	263	263	263	263	263	3,144	1,570
45	**GENERAL PLANT**	128	128	128	128	128	115	128	128	128	128	128	128	1,523	762
46	**TOTAL NET ADDITIONS**	791	791	791	791	791	756	791	791	791	791	791	791	9,457	4,726

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(3)	1	1	1	1	1	1	8	4
4	389.1 Other Plant & Misc. Equipment	10	10	10	10	10	12	10	10	10	10	10	10	122	61
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	2	0	0	0	0	0	0	2	1
8	360.2 Collection Sewers - Force	30	30	30	30	30	25	30	30	30	30	30	30	355	177
9	361.2 Collection Sewers - Gravity	95	95	95	95	95	90	95	95	95	95	95	95	1,135	567
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	23	23	23	23	23	28	23	23	23	23	23	23	281	141
12	364.2 Flow Measuring Devices	64	64	64	64	64	58	64	64	64	64	64	64	762	381
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	25	25	25	25	25	20	25	25	25	25	25	25	295	147
18	370.3 Receiving Wells	0	0	0	0	0	4	0	0	0	0	0	0	4	2
19	371.3 Pumping Equipment	152	152	152	152	152	151	152	152	152	152	152	152	1,823	911
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	21	21	21	21	21	18	21	21	21	21	21	21	249	124
24	380.4 Treatment & Disposal	162	162	162	162	162	161	162	162	162	162	162	162	1,943	971
25	381.4 Plant Sewers	3	3	3	3	3	0	3	3	3	3	3	3	33	16
26	382.4 Outfall Sewer Lines	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
27	389.4 Other Plant & Misc. Equipment	76	76	76	76	76	74	76	76	76	76	76	76	910	455
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	5	5	5	5	5	8	5	5	5	5	5	5	63	32
31	390.5 Office Furniture & Equipment	9	9	9	9	9	4	9	9	9	9	9	9	103	51
32	390.51 Computer Equipment	57	57	57	57	57	60	57	57	57	57	57	57	687	344
33	391.5 Transportation Equipment	33	33	33	33	33	33	33	33	33	33	33	33	396	198
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	(1)	5	5	5	5	5	5	54	27
36	394.5 Laboratory Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
37	395.5 Power Operated Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
38	396.5 Communication Equipment	4	4	4	4	4	1	4	4	4	4	4	4	45	22
39	397.5 Miscellaneous Equipment	1	1	1	1	1	2	1	1	1	1	1	1	13	7
40	398.5 Other Tangible Plant	3	3	3	3	3	5	3	3	3	3	3	3	38	19
41	**INTANGIBLE PLANT**	11	11	11	11	11	9	11	11	11	11	11	11	130	65
42	**COLLECTION PLANT**	212	212	212	212	212	204	212	212	212	212	212	212	2,536	1,268
43	**SYSTEM PUMPING PLANT**	177	177	177	177	177	177	177	177	177	177	177	177	2,124	1,061
44	**TREATMENT AND DISPOSAL PLANT**	263	263	263	263	263	251	263	263	263	263	263	263	3,144	1,570
45	**GENERAL PLANT**	128	128	128	128	128	126	128	128	128	128	128	128	1,534	768
46	**TOTAL GROSS ADDITIONS**	791	791	791	791	791	767	791	791	791	791	791	791	9,468	4,732

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	11	0	0	0	0	0	0	11	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	11	0	0	0	0	0	0	11	6
46	**TOTAL RETIREMENTS**	0	0	0	0	0	11	0	0	0	0	0	0	11	6

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	92	0.00%	0
4	389.1 Other Plant & Misc. Equipment	998	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	66	14.16%	9
8	360.2 Collection Sewers - Force	6,700	14.16%	949
9	361.2 Collection Sewers - Gravity	24,387	14.16%	3,453
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	5,663	0.00%	0
12	364.2 Flow Measuring Devices	4,724	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	3,395	14.16%	481
18	370.3 Receiving Wells	31	14.16%	4
19	371.3 Pumping Equipment	25,977	14.16%	3,678
20	389.3 Other Plant & Misc. Equipment	25	14.16%	4
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	2,394	0.00%	0
24	380.4 Treatment & Disposal	22,450	0.00%	0
25	381.4 Plant Sewers	698	0.00%	0
26	382.4 Outfall Sewer Lines	74	0.00%	0
27	389.4 Other Plant & Misc. Equipment	14,852	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	590	0.00%	0
31	390.5 Office Furniture & Equipment	765	0.00%	0
32	390.51 Computer Equipment	2,018	0.00%	0
33	391.5 Transportation Equipment	1,907	0.00%	0
34	392.5 Stores Equipment	8	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	463	0.00%	0
36	394.5 Laboratory Equipment	140	0.00%	0
37	395.5 Power Operated Equipment	834	0.00%	0
38	396.5 Communication Equipment	232	0.00%	0
39	397.5 Miscellaneous Equipment	57	0.00%	0
40	398.5 Other Tangible Plant	268	0.00%	0
41	**INTANGIBLE PLANT**	1,090	0.00%	0
42	**COLLECTION PLANT**	41,547	10.62%	4,411
43	**SYSTEM PUMPING PLANT**	29,428	14.16%	4,167
44	**TREATMENT AND DISPOSAL PLANT**	40,468	0.00%	0
45	**GENERAL PLANT**	7,282	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	119,815	7.16%	8,578

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	(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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	143,551
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**	143,901
16		
17		
18	1993 Additions	350
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	350
22	**12/31/93 Balance**	144,251
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	144,251
30		
31		
32	1995 Additions	350
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	350
36	**12/31/95 Balance**	144,601
37		
38		
39	1996 Additions	700
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	700
43	**12/31/96 Balance**	145,301

(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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	144,251	0	144,251	0	144,251	144,251	0	144,251	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	11.46%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	14.16%	0
5	Service Installation Fees	350	700	1,050	0	1,050	700	0	700	0.00%	0
6	**TOTAL SEWER CIAC**	144,601	700	145,301	0	145,301	144,951	0	144,951	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

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

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	144,251	144,251	144,251	144,251	144,251	144,251	144,251	144,251	144,251	144,251	144,251	144,251	144,251	0	144,251
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	350	350	350	350	350	350	700	1,050	1,050	1,050	1,050	1,050	1,050	700	700
6	TOTAL SEWER CIAC	144,601	144,601	144,601	144,601	144,601	144,601	144,951	145,301	145,301	145,301	145,301	145,301	145,301	700	144,951

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

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

729

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	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 RETIREMENTS / AVERAGE

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	64,486
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	4,987
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	4,987
15	**12/31/92 Balance**	69,473
16		
17		
18	1993 Additions	4,999
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	4,999
22	**12/31/93 Balance**	74,472
23		
24		
25	1994 Additions	5,006
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	5,006
29	**12/31/94 Balance**	79,478
30		
31		
32	1995 Additions	5,011
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	5,011
36	**12/31/95 Balance**	84,489
37		
38		
39	1996 Additions	5,024
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	5,024
43	**12/31/96 Balance**	89,513

(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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	84,484	5,006	89,490	0	89,490	86,987	0	86,987	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	10.62%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	14.16%	0
5	Service Installation Fees	5	18	23	0	23	14	0	14	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	84,489	5,024	89,513	0	89,513	87,001	0	87,001	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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	84,484	84,901	85,318	85,735	86,152	86,569	86,986	87,405	87,822	88,239	88,656	89,073	89,490	5,006	86,987
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	5	7	9	11	13	15	11	13	15	17	19	21	23	18	14
6	TOTAL	84,489	84,908	85,327	85,746	86,165	86,584	86,999	87,418	87,837	88,256	88,675	89,094	89,513	5,024	87,001

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	417	417	417	417	417	419	417	417	417	417	417	417	5,006	2,503
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	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
6	TOTAL	419	419	419	419	419	415	419	419	419	419	419	419	5,024	2,512

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	417	417	417	417	417	419	417	417	417	417	417	417	5,006	2,503
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	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
6	TOTAL	419	419	419	419	419	415	419	419	419	419	419	419	5,024	2,512

Note: May not cross foot due to rounding.

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

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

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga 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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	4,551,868	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(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	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	146,283	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	634,785	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	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,399	4,370,486	7,633,975	7,134,220	7,154,992

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

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	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)	(82,360,899)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,308,183)	(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	1,409,251	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	307,807	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	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,858,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,943	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															

745

8/15/95 1:41 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,845	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,786	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	1,848,470	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	4,848,108	4,766,517	4,685,869	4,805,421	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	4,080,258	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,489,022	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	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,866,573	97,855,965	96,625,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,482
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,062,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,478,000	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	2,179,561	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	5,194,864	5,747,234	3,800,697	4,393,763	4,994,153	5,587,103	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	71,828	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	13,980
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	13,947,058	13,257,878	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,963,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,822	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,861,758	325,796,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cr ' due to rounding.

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(3,996)	
1	Dated 3/22/93	17,500		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	17,500		12/31/91 Adjusted Balance	(3,996)	
4				1992 Amortization Expense	(350)	
5	12/31/92 Balance	17,500		12/31/92 BALANCE	(4,346)	
6				1993 Amortization Expense	(350)	
7	12/31/93 Balance	17,500		12/31/93 BALANCE	(4,696)	
8				1994 Amortization Expense	(350)	
9	12/31/94 Balance	17,500		12/31/94 BALANCE	(5,046)	
10				1995 Amortization Expense	(350)	
11	12/31/95 Balance	17,500		12/31/95 BALANCE	(5,396)	
12				1996 Amortization Expense	(350)	
13	**12/31/96 Balance**	17,500	17,500	**12/31/96 BALANCE**	(5,746)	(5,571)

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	17,500	Above	
15	Composite Non-Used & Useful Plant in Service - %	6.90%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	1,208		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	(5,571)	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	7.16%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(399)		
20	**NET NON-USED AND USEFUL AMOUNT**	809		A-7 (S)

6/20/95 4:22 PM A20S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1996
DEFERRED DEBITS

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

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	29,773	0	29,773	10,114	39,887	33.97%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	29,773	0	29,773	10,114	39,887		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	30,877	893	31,771	0	31,771		B-6(S)
7 Depreciation net of CIAC Amort	3,932	0	3,932	0	3,932		B-14(S)
8 Amortization	331	0	331	0	331		B-18(S),A-21(S)
9 Taxes Other than Income	3,348	(54)	3,294	455 (A)	3,749		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(4,587)	(841)	(5,428)	3,726 (B)	(1,702)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	33,901	(1)	33,900	4,181	38,081		
12 **NET OPERATING INCOME**	(4,128)	1	(4,127)	5,933	1,806		
13 **RATE BASE**	43,068	0	43,068		43,068		A-2(S)
14 **RATE OF RETURN**	(9.59%)		(9.58%)		4.19%		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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	29,773	0	29,773	14,609	44,382	49.07%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	29,773	0	29,773	14,609	44,382		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	30,877	893	31,771	0	31,771		B-6(S)
7 Depreciation net of CIAC Amort	3,932	0	3,932	0	3,932		B-14(S)
8 Amortization	331	0	331	0	331		B-18(S), A-21(S)
9 Taxes Other than Income	3,348	(54)	3,294	657 (A)	3,951		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(4,587)	(841)	(5,428)	5,382 (B)	(46)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	33,901	(1)	33,900	6,039	39,939		
12 **NET OPERATING INCOME**	(4,128)	1	(4,127)	8,570	4,443		
13 **RATE BASE**	43,068	0	43,068		43,068		A-2(S)
14 **RATE OF RETURN**	(9.59%)		(9.58%)		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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%	(3.03%)	D-1(S)	
3	Rate of Return (%)	10.32%	4.19%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	43,068	43,068	A-2(S)	
6	Required Income (L3 x L5)	4,443	1,806		
7	Adjusted Income Under Present Rates	(4,127)	(4,127)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	8,570	5,933		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	13,952	9,659		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	14,609	10,114		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	13,952	9,659		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	5,382	3,726		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	657	455		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	8,570	5,933		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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	244	
9			
10	2. Conservation Program Expenses	170	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	55	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	424	
17			
18	6.	0	
19			
20	7.	0	
21			
22		893	
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.	43	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(97)	
43			
44		(54)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(841)	
47			
48	2.	0	
49			
50		(841)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(1)	
53			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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: Bencin
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	346	0	346
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	29,427	0	29,427
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	29,773	0	29,773
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**	29,773	0	29,773
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**	29,773	0	29,773

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 - .8) 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	8,904	543	9,447	5,693	271	5,965	886	92	977	2,325	180	2,505
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	2,225	30	2,255	1,423	0	1,423	221	12	234	581	17	598
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	5,352	0	5,352	5,352	0	5,352	0	0	0	0	0	0
6	715 Purchased Power	7,242	5	7,247	7,200	0	7,200	3	0	3	39	5	44
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	1,101	0	1,101	1,101	0	1,101	0	0	0	0	0	0
9	720 Materials & Supplies	2,505	28	2,533	2,351	0	2,351	47	5	52	107	23	129
10	731 Contractual Services - Eng.	18	0	18	0	0	0	0	0	0	18	0	18
11	732 Contractual Services - Acct.	95	0	95	0	0	0	0	0	0	95	0	95
12	733 Contractual Services - Legal	57	0	57	0	0	0	0	0	0	57	0	57
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	646	119	765	499	50	549	0	0	0	147	69	216
15	741 Rental of Real Building/Real Property	85	13	98	0	0	0	0	0	0	85	13	98
16	742 Rental of Equipment	4	2	6	0	0	0	0	0	0	4	2	6
17	750 Transportation Expense	619	6	625	544	0	544	33	4	37	41	2	43
18	756 Insurance - Vehicle	65	0	65	0	0	0	0	0	0	65	0	65
19	757 Insurance - General Liability	133	28	161	0	0	0	0	0	0	133	28	161
20	758 Insurance - Workman's Comp	152	1	154	97	0	97	15	1	16	40	0	40
21	759 Insurance - Other	13	0	13	0	0	0	0	0	0	13	0	13
22	760 Advertising Expense	14	13	27	0	0	0	0	0	0	14	13	27
23	766 Reg. Comm. Exp. - Rate Case Amort.	392	0	392	0	0	0	0	0	0	392	0	392
24	767 Reg. Comm. Exp. - Other	31	0	31	0	0	0	0	0	0	31	0	31
25	770 Bad Debt Expense	116	13	128	0	0	0	116	13	128	0	0	0
26	775 Miscellaneous Expenses	1,107	92	1,200	160	0	160	291	17	308	657	76	733
27	TOTAL SEWER O & M EXPENSES	30,877	893	31,771	24,421	321	24,742	1,612	143	1,756	4,844	429	5,273

Notes:
(1) Employee Pensions & Benefits 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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	743	668	774	742	752	734	759	750	735	757	735	753	8,904	543	9,447
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)	186	167	193	185	188	183	190	188	184	189	184	188	2,225	30	2,255
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	452	446	446	446	446	446	446	446	446	446	446	446	5,352	0	5,352
6	715.1-.8 Purchased Power	603	603	604	604	604	603	604	604	603	604	603	603	7,242	5	7,247
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	532	0	0	0	284	0	0	0	284	0	1,101	(0)	1,101
9	720.1-.8 Materials & Supplies	78	50	79	561	77	51	537	51	332	306	77	306	2,505	28	2,533
10	731.1-.8 Contractual Services - Eng.	1	1	2	2	2	1	1	1	1	2	1	1	18	0	18
11	732.1-.8 Contractual Services - Acct.	8	7	8	8	8	8	8	8	8	8	8	8	95	0	95
12	733.1-.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	57	0	57
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	17	15	68	16	15	66	16	270	66	16	15	66	646	119	765
15	741.1-.8 Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	85	13	98
16	742.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
17	750.1-.8 Transportation Expense	52	51	52	52	52	51	52	52	51	52	51	52	619	6	625
18	756.1-.8 Insurance - Vehicle	5	5	6	6	5	5	5	5	5	6	5	5	65	0	65
19	757.1-.8 Insurance - General Liability	11	11	11	11	11	11	11	11	11	11	11	11	133	28	161
20	758.1-.8 Insurance - Workman's Comp (2)	13	11	13	13	13	13	13	13	13	13	13	13	152	1	154
21	759.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
22	760.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	13	27
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	32	31	34	33	33	33	33	33	33	33	32	33	392	0	392
24	767.1-.8 Reg. Comm. Exp. - Other	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
25	770.1-.8 Bad Debt Expense	10	9	10	10	10	10	10	10	10	10	10	10	116	13	128
26	775.1-.8 Miscellaneous Expenses	97	86	99	93	91	90	94	91	91	93	91	92	1,107	92	1,200
27	TOTAL SEWER O & M EXPENSES	2,325	2,178	2,947	2,797	2,323	2,323	3,080	2,549	2,606	2,562	2,584	2,804	30,877	893	31,771

Notes:
(1) Employee Pensions & Benefits 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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	478	418	500	469	481	457	489	480	470	484	472	485	5,693	271	5,965
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)	119	104	125	117	120	117	122	120	117	121	118	121	1,423	0	1,423
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	452	446	446	446	446	446	446	446	446	446	446	446	5,352	0	5,352
6	715.1-.6 Purchased Power	600	600	600	600	600	600	600	600	600	600	600	600	7,200	0	7,200
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	0	0	532	0	0	0	284	0	0	0	284	0	1,101	(0)	1,101
9	720.1-.6 Materials & Supplies	86	38	66	548	64	38	524	38	319	293	65	293	2,351	0	2,351
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	56	3	3	54	4	258	54	3	3	54	499	50	549
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	45	45	45	45	45	45	45	45	45	45	45	45	544	0	544
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	7	9	8	8	8	8	8	8	8	8	8	97	0	97
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	19	12	18	12	12	11	14	11	12	13	13	13	160	0	160
27	TOTAL SEWER DIRECT O & M EXPENSES	1,792	1,673	2,396	2,247	1,780	1,786	2,536	2,006	2,071	2,013	2,055	2,066	24,421	321	24,742

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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)
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	74	68	75	74	75	74	76	75	73	76	73	75	886	92	977
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)	18	17	19	19	19	18	19	19	18	19	18	19	221	12	234
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	47	5	52
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	33	4	37
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	15	1	16
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	10	10	10	10	10	10	116	13	128
26	775.7	Miscellaneous Expenses	24	22	25	24	24	24	25	25	24	25	24	25	291	17	308
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	135	123	136	135	136	134	138	136	133	138	133	136	1,612	143	1,756

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	191	183	199	199	196	193	195	195	193	197	190	193	2,325	180	2,505
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)	48	46	50	50	49	48	49	49	48	49	48	48	581	17	598
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	3	3	3	3	3	3	3	3	3	3	39	5	44
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	8	9	9	9	9	9	9	9	9	9	9	107	23	129
10	731.8	Contractual Services - Eng.	1	1	2	2	2	1	1	1	1	2	1	1	16	0	16
11	732.8	Contractual Services - Acct.	8	7	8	8	8	8	8	8	8	8	8	8	95	0	95
12	733.8	Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	57	0	57
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	12	12	13	13	12	12	12	12	12	12	12	12	147	69	216
15	741.8	Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	85	13	98
16	742.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
17	750.8	Transportation Expense	3	3	4	4	3	3	3	3	3	4	3	3	41	2	43
18	756.8	Insurance - Vehicle	5	5	6	6	5	5	5	5	5	6	5	5	65	0	65
19	757.8	Insurance - General Liability	11	11	11	11	11	11	11	11	11	11	11	11	133	28	161
20	758.8	Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
21	759.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
22	760.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	14	13	27
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	32	31	34	33	33	33	33	33	33	33	32	33	392	0	392
24	767.8	Reg. Comm. Exp. - Other	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
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	54	52	56	56	55	55	55	55	54	56	54	55	657	76	733
27		TOTAL SEWER ALLOCATED A & G EXPENSES	398	382	415	414	408	403	407	407	402	411	398	402	4,844	429	5,273

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.

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8,725	512	(333)	8,904	0	78	40	0	0	424	543	9,447
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)	2,167	58	0	2,225	0	20	10	0	0	0	30	2,255
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	5,250	102	(0)	5,352	0	0	0	0	0	0	0	5,352
6	715.1-.8	Purchased Power	7,246	0	(4)	7,242	0	5	0	0	0	0	5	7,247
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	1,080	21	0	1,101	0	0	0	0	0	0	0	1,101
9	720.1-.8	Materials & Supplies	2,473	48	(16)	2,505	0	10	13	5	0	0	28	2,533
10	731.1-.8	Contractual Services - Eng.	19	0	(2)	18	0	0	0	0	0	0	0	18
11	732.1-.8	Contractual Services - Acct.	103	2	(10)	95	0	0	0	0	0	0	0	95
12	733.1-.8	Contractual Services - Legal	62	1	(6)	57	0	0	0	0	0	0	0	57
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	649	13	(15)	646	0	24	44	50	0	0	119	765
15	741.1-.8	Rental of Real Building/Real Property	92	2	(9)	85	0	13	0	0	0	0	13	98
16	742.1-.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	6
17	750.1-.8	Transportation Expense	614	12	(8)	619	0	6	0	0	0	0	6	625
18	756.1-.8	Insurance - Vehicle	70	1	(7)	65	0	0	0	0	0	0	0	65
19	757.1-.8	Insurance - General Liability	144	3	(14)	133	0	28	0	0	0	0	28	161
20	758.1-.8	Insurance - Workman's Comp (2)	156	(4)	0	152	0	1	0	0	0	0	1	154
21	759.1-.8	Insurance - Other	14	0	(1)	13	0	0	0	0	0	0	0	13
22	760.1-.8	Advertising Expense	16	0	(1)	14	0	0	13	0	0	0	13	27
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	259	0	133	392	0	0	0	0	0	0	0	392
24	767.1-.8	Reg. Comm. Exp. - Other	35	0	(4)	31	0	0	0	0	0	0	0	31
25	770.1-.8	Bad Debt Expense	126	2	(12)	116	0	13	0	0	0	0	13	128
26	775.1-.8	Miscellaneous Expenses	1,183	23	(98)	1,107	0	44	49	0	0	0	92	1,200
27	**TOTAL SEWER O & M EXPENSES**		30,486	799	(408)	30,877	0	244	170	55	0	424	893	31,771

Notes:
(1) Employee Pensions & Benefits 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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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.	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	5,378	316	(0)	5,693	0	0	0	0	0	271	271	5,965
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)	1,335	87	0	1,423	0	0	0	0	0	0	0	1,423
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	5,250	102	(0)	5,352	0	0	0	0	0	0	0	5,352
6	715.1-.6	Purchased Power	7,200	0	0	7,200	0	0	0	0	0	0	0	7,200
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	1,080	21	0	1,101	0	0	0	0	0	0	0	1,101
9	720.1-.6	Materials & Supplies	2,306	45	0	2,351	0	0	0	0	0	0	0	2,351
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	489	10	0	499	0	0	0	50	0	0	50	549
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	533	10	0	544	0	0	0	0	0	0	0	544
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)	96	1	0	97	0	0	0	0	0	0	0	97
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	157	3	0	160	0	0	0	0	0	0	0	160
27		TOTAL SEWER DIRECT O & M EXPENSES	23,825	596	(0)	24,421	0	0	0	50	0	271	321	24,742

Notes:
(1) Employee Pensions & Benefits 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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	923	54	(92)	886	0	49	0	0	0	42	92	977
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)	229	(8)	0	221	0	12	0	0	0	0	12	234
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	51	1	(5)	47	0	5	0	0	0	0	5	52
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	36	1	(3)	33	0	4	0	0	0	0	4	37
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)	17	(1)	0	15	0	1	0	0	0	0	1	16
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	126	2	(12)	116	0	13	0	0	0	0	13	128
26	775.7	Miscellaneous Expenses	315	6	(30)	291	0	17	0	0	0	0	17	308
27		**TOTAL SEWER O & M EXPENSES**	1,700	55	(143)	1,612	0	101	0	0	0	42	143	1,756

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (7XX.8)

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.	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	2,424	142	(241)	2,325	0	29	40	0	0	111	180	2,505
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)	602	(21)	0	581	0	7	10	0	0	0	17	598
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	43	0	(4)	39	0	5	0	0	0	0	5	44
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	115	2	(11)	107	0	5	13	5	0	0	23	129
10	731.8	Contractual Services - Eng.	19	0	(2)	18	0	0	0	0	0	0	0	18
11	732.8	Contractual Services - Acct.	103	2	(10)	95	0	0	0	0	0	0	0	95
12	733.8	Contractual Services - Legal	62	1	(6)	57	0	0	0	0	0	0	0	57
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	159	3	(15)	147	0	24	44	0	0	0	69	216
15	741.8	Rental of Real Building/Real Property	92	2	(9)	85	0	13	0	0	0	0	13	98
16	742.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	6
17	750.8	Transportation Expense	45	1	(4)	41	0	2	0	0	0	0	2	43
18	756.8	Insurance - Vehicle	70	1	(7)	65	0	0	0	0	0	0	0	65
19	757.8	Insurance - General Liability	144	3	(14)	133	0	28	0	0	0	0	28	161
20	758.8	Insurance - Workman's Comp (2)	43	(4)	0	40	0	0	0	0	0	0	0	40
21	759.8	Insurance - Other	14	0	(1)	13	0	0	0	0	0	0	0	13
22	760.8	Advertising Expense	16	0	(1)	14	0	0	13	0	0	0	13	27
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	259	0	133	392	0	0	0	0	0	0	0	392
24	767.8	Reg. Comm. Exp. - Other	35	0	(4)	31	0	0	0	0	0	0	0	31
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	711	14	(68)	657	0	27	49	0	0	0	76	733
27	TOTAL SEWER O & M EXPENSES		4,962	148	(265)	4,844	0	143	170	5	0	111	429	5,273

Notes:
(1) Employee Pensions & Benefits 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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	8,725	9,447	722	8.27%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	2,166	2,255	89	4.09%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	5,250	5,352	102	1.95%
6	715.1-.8	Purchased Power	7,246	7,247	1	0.01%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	1,080	1,101	21	1.95%
9	720.1-.8	Materials & Supplies	2,472	2,533	60	2.44%
10	731.1-.8	Contractual Services - Eng.	19	18	(1)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	103	95	(8)	(7.63%)
12	733.1-.8	Contractual Services - Legal	62	57	(5)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	648	765	116	17.95%
15	741.1-.8	Rental of Real Building/Real Property	92	98	6	6.84%
16	742.1-.8	Rental of Equipment	4	6	2	47.33%
17	750.1-.8	Transportation Expense	614	625	11	1.78%
18	756.1-.8	Insurance - Vehicle	70	65	(5)	(7.63%)
19	757.1-.8	Insurance - General Liability	144	161	17	11.54%
20	758.1-.8	Insurance - Workman's Comp	156	154	(2)	(1.47%)
21	759.1-.8	Insurance - Other	14	13	(1)	(7.63%)
22	760.1-.8	Advertising Expense	16	27	12	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	259	392	133	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	35	31	(3)	(9.54%)
25	770.1-.8	Bad Debt Expense	126	128	3	2.35%
26	775.1-.8	Miscellaneous Expenses	1,183	1,200	17	1.42%
27	TOTAL SEWER O & M EXPENSES		30,485	31,771	1,285	4.22%
28	TOTAL (LESS ACCTS 766 & 767)		30,191	31,347	1,156	3.83%

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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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: Benchi
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	5,378	5,965	587	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	1,335	1,423	88	6.57%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	5,250	5,352	102	1.95%
6	715.1-.6	Purchased Power	7,200	7,200	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	1,080	1,101	21	1.95%
9	720.1-.6	Materials & Supplies	2,306	2,351	45	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	489	549	60	12.25%
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	533	544	11	2.04%
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	96	97	1	1.41%
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	157	160	3	1.71%
27	**TOTAL SEWER O & M EXPENSES**		23,824	24,742	918	3.85%
28	**TOTAL (LESS ACCTS 766 & 767)**		23,824	24,742	918	3.85%

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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.	(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-.7 Salaries & Wages - Employees	923	977	54	5.85%
2	703.1-.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7 Employee Pensions & Benefits	229	234	4	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	51	52	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	36	37	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	17	16	(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	126	128	3	2.35%
26	775.1-.7 Miscellaneous Expenses	315	308	(7)	(2.30%)
27	**TOTAL SEWER O & M EXPENSES**	1,700	1,756	56	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**	1,700	1,756	56	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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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	2,424	2,505	81	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	602	598	(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	43	44	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	115	129	14	12.19%
10	731.1-.8	Contractual Services - Eng.	19	18	(1)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	103	95	(8)	(7.63%)
12	733.1-.8	Contractual Services - Legal	62	57	(5)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	159	216	56	35.44%
15	741.1-.8	Rental of Real Building/Real Property	92	98	6	6.84%
16	742.1-.8	Rental of Equipment	4	6	2	47.33%
17	750.1-.8	Transportation Expense	45	43	(1)	(3.09%)
18	756.1-.8	Insurance - Vehicle	70	65	(5)	(7.63%)
19	757.1-.8	Insurance - General Liability	144	161	17	11.54%
20	758.1-.8	Insurance - Workman's Comp	43	40	(3)	(7.18%)
21	759.1-.8	Insurance - Other	14	13	(1)	(7.63%)
22	760.1-.8	Advertising Expense	16	27	12	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	259	392	133	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	35	31	(3)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	711	733	21	3.00%
27	**TOTAL SEWER O & M EXPENSES**		4,961	5,273	312	6.29%
28	**TOTAL (LESS ACCTS 766 & 767)**		4,667	4,850	183	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year 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 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			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Sewer	
47					
48					
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	$2	
51	Marco Island	Docket No. 920655-WS	106,820	73	
52	GIGA	Docket No. 920199-WS	677,801	466	
53	Lehigh	Docket No. 911188-WS	67,100	46	
54			854,174	587	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	684	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	297	
58			1,427,241	981	
59	Total Projected Rate Case Expense		2,281,415	1,568	
60	Annual Amortization		$570,354	$392	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	86	
64	% of Total		100.000000%	0.068716%	

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year 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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	327	40	2.50%	8	0	8	0.00%	0	8
4	389.1 Other Plant & Misc. Equipment	2,197	18	5.56%	122	0	122	0.00%	0	122
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	14	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	78	32	3.13%	2	0	2	14.16%	0	2
8	360.2 Collection Sewers - Force	10,648	30	3.33%	355	0	355	14.16%	50	305
9	361.2 Collection Sewers - Gravity	51,110	45	2.22%	1,135	0	1,135	14.16%	161	974
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	10,695	38	2.63%	281	0	281	0.00%	0	281
12	364.2 Flow Measuring Devices	3,812	5	20.00%	762	0	762	0.00%	0	762
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	9,429	32	3.13%	295	0	295	14.16%	42	253
18	370.3 Receiving Wells	115	30	3.33%	4	0	4	14.16%	1	3
19	371.3 Pumping Equipment	32,791	18	5.56%	1,823	0	1,823	14.16%	258	1,565
20	389.3 Other Plant & Misc. Equipment	42	18	5.56%	2	0	2	14.16%	0	2
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	17,440	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	7,969	32	3.13%	249	0	249	0.00%	0	249
24	380.4 Treatment & Disposal	34,939	18	5.56%	1,943	0	1,943	0.00%	0	1,943
25	381.4 Plant Sewers	1,166	35	2.86%	33	0	33	0.00%	0	33
26	382.4 Outfall Sewer Lines	283	30	3.33%	9	0	9	0.00%	0	9
27	389.4 Other Plant & Misc. Equipment	16,365	18	5.56%	910	0	910	0.00%	0	910
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	246	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	2,505	40	2.50%	63	0	63	0.00%	0	63
31	390.5 Office Furniture & Equipment	1,548	15	6.67%	103	0	103	0.00%	0	103
32	390.51 Computer Equipment	4,120	6	16.67%	687	0	687	0.00%	0	687
33	391.5 Transportation Equipment	2,377	6	16.67%	396	0	396	0.00%	0	396
34	392.5 Stores Equipment	22	18	5.56%	1	0	1	0.00%	0	1
35	393.5 Tools, Shop & Garage Equipment	863	16	6.25%	54	0	54	0.00%	0	54
36	394.5 Laboratory Equipment	782	15	6.67%	52	0	52	0.00%	0	52
37	395.5 Power Operated Equipment	988	12	8.33%	82	0	82	0.00%	0	82
38	396.5 Communication Equipment	448	10	10.00%	45	0	45	0.00%	0	45
39	397.5 Miscellaneous Equipment	202	15	6.67%	13	0	13	0.00%	0	13
40	398.5 Other Tangible Plant	379	10	10.00%	38	0	38	0.00%	0	38
41	**INTANGIBLE PLANT**	2,524		5.15%	130	0	130	0.00%	0	130
42	**COLLECTION PLANT**	76,372		3.32%	2,536	0	2,536	8.32%	211	2,325
43	**SYSTEM PUMPING PLANT**	42,377		5.01%	2,124	0	2,124	14.17%	301	1,823
44	**TREATMENT AND DISPOSAL PLANT**	78,162		4.02%	3,144	0	3,144	0.00%	0	3,144
45	**GENERAL PLANT**	14,480		10.59%	1,534	0	1,534	0.00%	0	1,534
46	**TOTAL DEPRECIATION EXPENSE**	213,915		4.43%	9,468	0	9,468	5.41%	512	8,956
47	**LESS: AMORTIZATION OF CIAC**				(5,024)	0	(5,024)		0	(5,024)
48	**NET DEPRECIATION EXPENSE - SEWER**				4,444	0	4,444		512	3,932

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	6.05%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	144,251	3.47%	5,006	0	5,006	0.00%	0	5,006
3	Contributed Lines	0	3.47%	0	0	0	8.32%	0	0
4	Contributed Property Other Than Lines	0	4.35%	0	0	0	14.17%	0	0
5	Service Installation Fees	700	2.63%	18	0	18	0.00%	0	18
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	144,951		5,024	0	5,024		0	5,024

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)

Note: May not cross foot due to rounding.

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

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3,812	762	19.99%
3	365.2 Flow Measuring Installation	1	0	0.00%
4	354.4 Structures & Improvements	7,969	249	3.12%
5	380.4 Treatment & Disposal	34,939	1,943	5.56%
6	381.4 Plant Sewers	1,166	33	2.83%
7	382.4 Outfall Sewer Lines	283	9	3.18%
8	389.4 Other Plant & Misc. Equipment	16,365	910	5.56%
9	**COMPOSITE RATE**	64,535	3,906	6.05%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	78	2	2.56%
12	360.2 Collection Sewers - Force	10,648	355	3.33%
13	361.2 Collection Sewers - Gravity	51,110	1,135	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	9,429	295	3.13%
17	370.3 Receiving Wells	115	4	3.48%
18	371.3 Pumping Equipment	32,791	1,823	5.56%
19	389.3 Other Plant & Misc. Equipment	42	2	4.76%
20	**COMPOSITE RATE**	104,228	3,617	3.47%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	10,695	281	2.63%
23	**COMPOSITE RATE**	10,695	281	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	64,535	3,906	6.05%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	104,228	3,617	3.47%
27	Service Installation Fees (Line 23)	10,695	281	2.63%
28	**COMPOSITE RATE**	179,458	7,804	4.35%

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 / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 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%)**	1,340	0	1,340	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	712	43	756	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	712	43	756		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,296	0	1,296		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,296	0	1,296		
10	Non-used & Useful Percent			7.52%	A-6(S)7/7	
11	Non-used & Useful Amount		(97)	(97)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,296	(97)	1,199		
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)**	3,348	(54)	3,294		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 / Venetian Village
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	29,773	0	29,773	B-4(S)
3	Less:				
4	O & M Expenses	30,877	893	31,771	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	3,932	0	3,932	B-14(S)
6	Amortization	331	0	331	B-18(S), A-21(S)
7	Taxes Other Than Income	3,348	1,286	4,634	B-15(S)
8	Pre-Tax Operating Expenses	38,488	2,179	40,667	
9	**PRE-TAX OPERATING INCOME**	(8,715)	(2,179)	(10,894)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(8,715)	(2,179)	(10,894)	
12	Less:				
13	Interest Expense:				
14	Rate Base	43,068	0	43,068	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	2,278	0	2,278	C-3
17	Net Taxable Income (L11 - L16)	(10,993)	(2,179)	(13,172)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(4,241)	(841)	(5,082)	
20	Less:				
21	Parent Debt Adjustment	303	0	303	C-1(S)
22	Investment Tax Credit	43	0	43	C-7(S)
23	**TOTAL INCOME TAXES**	(4,587)	(841)	(5,428)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	17,500			A-20 (S)	
2	Last Authorized Amortization Rate	2.00%				
3	Total Amortization Expense	350	0	350		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	(19)	0	(19)	From Below	
5	**NET AMORTIZATION EXPENSE**	331	0	331		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	350	0	350	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	5.41%	0.00%	5.41%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	(19)	0	(19)		To Above

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SCHEDULE OF SEWER RATE BASE - 1996
SUMMARY

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2,787,053	(2,000)	2,785,053	A-6 (S)
2	Utility Land & Land Rights	6,340	0	6,340	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	(1,158,823)	6,209	(1,152,614)	A-10 (S)
6	CIAC	(991,238)	(245)	(991,483)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	533,699	0	533,699	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	(8,409)	0	(8,409)	Vol. II
13	Deferred Taxes	(7,592)	0	(7,592)	C-7 (S)
14	Working Capital Allowance	48,713	0	48,713	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	1,209,742	3,964	1,213,706	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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. Prior year retirements and/or cost of removal not reflected in MFR's	(2,000)	(2,000)	
3				
4	2.	0	0	
5				
6				
7		(2,000)	(2,000)	
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. Prior year retirements and/or cost of removal not reflected in MFR's	6,209	6,209	
31				
32	2.	0	0	
33				
34	3.	0	0	
35		6,209	6,209	
36	**F. CIAC:**			A-12 (S)
37	1. Transfer Unclaimed Refunds to CIAC	(245)	(245)	
38				
39	2.	0	0	
40				
41				
42		(245)	(245)	
43				
44	**SUBTOTAL**	3,964	3,964	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1996

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5		0	0	
6				
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11		0	0	
12				
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17		0	0	
18				
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23		0	0	
24				
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29		0	0	
30				
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**	3,964	3,964	

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		2,540,344
10	Utility Adjustment to ordered balance (1)		(7,616)
11	1992 Additions		43,789
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		43,789
15	**12/31/92 Balance**		2,576,517
16			
17			
18	1993 Additions		36,122
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	18,041
21	1993 Net Additions		54,163
22	**12/31/93 Balance**		2,630,680
23			
24			
25	1994 Additions		83,588
26	1994 Retirements		6,261
27	1994 Adjustments		0
28	1994 Net Additions		77,327
29	**12/31/94 Balance**		2,708,007
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,354)
32	1995 Additions		77,571
33	1995 Retirements		20,062
34	1995 Adjustments		0
35	1995 Net Additions		57,509
36	**12/31/95 Balance**		2,764,161
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(12,645)
39	1996 Additions		58,785
40	1996 Retirements		143
41	1996 Adjustments		(2,000)
42	1996 Net Additions		56,642
43	**12/31/96 Balance**		2,808,159

(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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,257	0	0	0	1,257	0	1,257	1,257	0	1,257
4	389.1 Other Plant & Misc. Equipment	209,808	0	0	0	209,808	0	209,808	209,808	0	209,808
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	203	0	0	0	203	0	203	203	0	203
7	354.2 Structures & Improvements	741	0	0	0	741	0	741	741	0	741
8	360.2 Collection Sewers - Force	655,713	0	0	0	655,713	0	655,713	655,713	0	655,713
9	361.2 Collection Sewers - Gravity	51,631	23,800	0	23,800	75,431	0	75,431	66,108	0	66,108
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	17,301	0	0	0	17,301	0	17,301	17,301	0	17,301
12	364.2 Flow Measuring Devices	7,954	0	0	0	7,954	0	7,954	7,954	0	7,954
13	365.2 Flow Measuring Installation	329	0	0	0	329	0	329	329	0	329
14	389.2 Other Plant & Misc. Equipment	34,370	0	0	0	34,370	0	34,370	34,370	0	34,370
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	48,885	0	0	0	48,885	0	48,885	48,885	0	48,885
18	370.3 Receiving Wells	1,610	0	0	0	1,610	0	1,610	1,610	0	1,610
19	371.3 Pumping Equipment	491,196	0	0	0	491,196	(2,000)	489,196	491,196	(2,000)	489,196
20	389.3 Other Plant & Misc. Equipment	436	0	0	0	436	0	436	436	0	436
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	2,932	0	0	0	2,932	0	2,932	2,932	0	2,932
23	354.4 Structures & Improvements	60,087	17,850	0	17,850	77,937	0	77,937	75,191	0	75,191
24	380.4 Treatment & Disposal	351,251	0	0	0	351,251	0	351,251	351,251	0	351,251
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	542,682	0	0	0	542,682	0	542,682	542,682	0	542,682
27	389.4 Other Plant & Misc. Equipment	94,518	0	0	0	94,518	0	94,518	94,518	0	94,518
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	3,205	0	0	0	3,205	0	3,205	3,205	0	3,205
30	354.5 Structures & Improvements	32,586	275	(143)	132	32,718	0	32,718	32,675	0	32,675
31	390.5 Office Furniture & Equipment	20,193	0	0	0	20,193	0	20,193	20,193	0	20,193
32	390.51 Computer Equipment	47,575	10,205	0	10,205	57,781	0	57,781	53,753	0	53,753
33	391.5 Transportation Equipment	30,181	1,371	0	1,371	31,552	0	31,552	31,011	0	31,011
34	392.5 Stores Equipment	291	0	0	0	291	0	291	291	0	291
35	393.5 Tools, Shop & Garage Equipment	11,005	413	0	413	11,418	0	11,418	11,255	0	11,255
36	394.5 Laboratory Equipment	10,010	324	0	324	10,334	0	10,334	10,206	0	10,206
37	395.5 Power Operated Equipment	10,139	4,546	0	4,546	14,685	0	14,685	12,890	0	12,890
38	396.5 Communication Equipment	5,849	0	0	0	5,849	0	5,849	5,849	0	5,849
39	397.5 Miscellaneous Equipment	2,630	0	0	0	2,630	0	2,630	2,630	0	2,630
40	398.5 Other Tangible Plant	4,950	0	0	0	4,950	0	4,950	4,950	0	4,950
41	**INTANGIBLE PLANT**	211,065	0	0	0	211,065	0	211,065	211,065	0	211,065
42	**COLLECTION PLANT**	768,242	23,800	0	23,800	792,042	0	792,042	784,719	0	784,719
43	**SYSTEM PUMPING PLANT**	542,127	0	0	0	542,127	(2,000)	540,127	542,127	(2,000)	540,127
44	**TREATMENT AND DISPOSAL PLANT**	1,051,470	17,850	0	17,850	1,069,320	0	1,069,320	1,066,574	0	1,066,574
45	**GENERAL PLANT**	178,613	17,135	(143)	16,992	195,604	0	195,604	188,908	0	188,908
46	**TOTAL PLANT IN SERVICE**	2,751,517	58,785	(143)	58,642	2,810,159	(2,000)	2,808,159	2,793,393	(2,000)	2,791,393
47	**LAND & LAND RIGHTS**	6,340	0	0	0	6,340	0	6,340	6,340	0	6,340
48	**TOTAL PIS LESS LAND**	2,745,177	58,785	(143)	58,642	2,803,819	(2,000)	2,801,819	2,787,053	(2,000)	2,785,053

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	1,257	0	1,257
4	389.1 Other Plant & Misc. Equipment	209,808	209,808	209,808	209,808	209,808	209,808	209,808	209,808	209,808	209,808	209,808	209,808	209,808	0	209,808
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	203	203	203	203	203	203	203	203	203	203	203	203	203	0	203
7	354.2 Structures & Improvements	741	741	741	741	741	741	741	741	741	741	741	741	741	0	741
8	360.2 Collection Sewers - Force	655,713	655,713	655,713	655,713	655,713	655,713	655,713	655,713	655,713	655,713	655,713	655,713	655,713	0	655,713
9	361.2 Collection Sewers - Gravity	51,631	51,631	51,631	51,631	75,431	75,431	75,431	75,431	75,431	75,431	75,431	75,431	75,431	23,800	68,108
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	17,301	17,301	17,301	17,301	17,301	17,301	17,301	17,301	17,301	17,301	17,301	17,301	17,301	0	17,301
12	364.2 Flow Measuring Devices	7,954	7,954	7,954	7,954	7,954	7,954	7,954	7,954	7,954	7,954	7,954	7,954	7,954	0	7,954
13	365.2 Flow Measuring Installation	329	329	329	329	329	329	329	329	329	329	329	329	329	0	329
14	389.2 Other Plant & Misc. Equipment	34,370	34,370	34,370	34,370	34,370	34,370	34,370	34,370	34,370	34,370	34,370	34,370	34,370	0	34,370
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	48,885	48,885	48,885	48,885	48,885	48,885	48,885	48,885	48,885	48,885	48,885	48,885	48,885	0	48,885
18	370.3 Receiving Wells	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	0	1,610
19	371.3 Pumping Equipment	491,196	491,196	491,196	491,196	491,196	491,196	491,196	491,196	491,196	491,196	491,196	491,196	491,196	0	491,196
20	389.3 Other Plant & Misc. Equipment	436	436	436	436	436	436	436	436	436	436	436	436	436	0	436
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	2,932	0	2,932
23	354.4 Structures & Improvements	60,067	60,067	77,937	77,937	77,937	77,937	77,937	77,937	77,937	77,937	77,937	77,937	77,937	17,850	75,191
24	380.4 Treatment & Disposal	351,251	351,251	351,251	351,251	351,251	351,251	351,251	351,251	351,251	351,251	351,251	351,251	351,251	0	351,251
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	542,682	542,682	542,682	542,682	542,682	542,682	542,682	542,682	542,682	542,682	542,682	542,682	542,682	0	542,682
27	389.4 Other Plant & Misc. Equipment	94,518	94,518	94,518	94,518	94,518	94,518	94,518	94,518	94,518	94,518	94,518	94,518	94,518	0	94,518
28	GENERAL PLANT															
29	353.5 Land & Land Rights	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	0	3,205
30	354.5 Structures & Improvements	32,586	32,695	32,703	32,726	32,730	32,735	32,618	32,623	32,627	32,650	32,672	32,695	32,718	132	32,675
31	390.5 Office Furniture & Equipment	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	20,193	0	20,193
32	390.51 Computer Equipment	47,575	51,624	51,936	52,771	52,937	53,104	54,094	54,261	54,427	55,262	56,068	56,946	57,781	10,205	53,753
33	391.5 Transportation Equipment	30,181	30,724	30,786	30,879	30,901	30,923	31,056	31,079	31,101	31,213	31,322	31,440	31,552	1,371	31,011
34	392.5 Stores Equipment	291	291	291	291	291	291	291	291	291	291	291	291	291	0	291
35	393.5 Tools, Shop & Garage Equipment	11,005	11,169	11,182	11,215	11,222	11,229	11,269	11,276	11,282	11,316	11,349	11,384	11,418	413	11,255
36	394.5 Laboratory Equipment	10,010	10,139	10,149	10,175	10,181	10,186	10,217	10,223	10,228	10,254	10,280	10,308	10,334	324	10,206
37	395.5 Power Operated Equipment	10,139	11,942	12,061	12,453	12,527	12,601	13,043	13,117	13,191	13,563	13,922	14,313	14,685	4,546	12,890
38	396.5 Communication Equipment	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	0	5,849
39	397.5 Miscellaneous Equipment	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	2,630	0	2,630
40	398.5 Other Tangible Plant	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	0	4,950
41	INTANGIBLE PLANT	211,065	211,065	211,065	211,065	211,065	211,065	211,065	211,065	211,065	211,065	211,065	211,065	211,065	0	211,065
42	COLLECTION PLANT	768,242	768,242	768,242	768,242	792,042	792,042	792,042	792,042	792,042	792,042	792,042	792,042	792,042	23,800	784,719
43	SYSTEM PUMPING PLANT	542,127	542,127	542,127	542,127	542,127	542,127	542,127	542,127	542,127	542,127	542,127	542,127	542,127	0	542,127
44	TREATMENT AND DISPOSAL PLANT	1,051,470	1,051,470	1,069,320	1,069,320	1,069,320	1,069,320	1,069,320	1,069,320	1,069,320	1,069,320	1,069,320	1,069,320	1,069,320	17,850	1,066,574
45	GENERAL PLANT	178,613	185,410	185,934	187,336	187,615	187,895	189,415	189,695	189,974	191,376	192,729	194,203	195,604	16,992	188,906
46	TOTAL PLANT IN SERVICE	2,751,517	2,758,314	2,776,689	2,778,090	2,802,169	2,802,449	2,803,970	2,804,249	2,804,528	2,805,930	2,807,283	2,808,757	2,810,159	58,642	2,793,393
47	LAND & LAND RIGHTS	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	0	6,340
48	TOTAL PIS LESS LAND	2,745,177	2,751,974	2,770,349	2,771,750	2,795,830	2,796,109	2,797,630	2,797,909	2,798,188	2,799,590	2,800,944	2,802,417	2,803,819	58,642	2,787,053

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

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

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	23,800	0	0	0	0	0	0	0	0	23,800	16,477
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	17,850	0	0	0	0	0	0	0	0	0	0	17,850	15,104
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	109	8	23	4	4	(116)	4	4	23	22	24	23	132	90
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	4,048	312	835	166	166	991	166	166	835	806	878	835	10,205	6,177
33	391.5 Transportation Equipment	544	42	112	22	22	133	22	22	112	106	118	112	1,371	830
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	164	13	34	7	7	40	7	7	34	33	36	34	413	250
36	394.5 Laboratory Equipment	129	10	27	5	5	31	5	5	27	26	28	27	324	196
37	395.5 Power Operated Equipment	1,803	139	372	74	74	441	74	74	372	359	391	372	4,546	2,752
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	23,800	0	0	0	0	0	0	0	0	23,800	16,477
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	17,850	0	0	0	0	0	0	0	0	0	0	17,850	15,104
45	**GENERAL PLANT**	6,797	524	1,402	279	279	1,521	279	279	1,402	1,354	1,474	1,402	18,992	10,295
46	**TOTAL NET ADDITIONS**	6,797	18,374	1,402	24,079	279	1,521	279	279	1,402	1,354	1,474	1,402	58,642	41,876
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	6,797	18,374	1,402	24,079	279	1,521	279	279	1,402	1,354	1,474	1,402	58,642	41,876

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	23,800	0	0	0	0	0	0	0	0	23,800	16,477
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	17,850	0	0	0	0	0	0	0	0	0	0	17,850	15,104
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	109	8	23	4	4	27	4	4	23	22	24	23	275	167
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	4,048	312	835	166	166	991	166	166	835	806	678	835	10,205	6,177
33	391.5 Transportation Equipment	544	42	112	22	22	133	22	22	112	108	118	112	1,371	830
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	164	13	34	7	7	40	7	7	34	33	36	34	413	250
36	394.5 Laboratory Equipment	129	10	27	5	5	31	5	5	27	26	28	27	324	196
37	395.5 Power Operated Equipment	1,809	139	372	74	74	441	74	74	372	359	391	372	4,546	2,752
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	23,800	0	0	0	0	0	0	0	0	23,800	16,477
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	17,850	0	0	0	0	0	0	0	0	0	0	17,850	15,104
45	GENERAL PLANT	6,797	524	1,402	279	279	1,664	279	279	1,402	1,354	1,474	1,402	17,135	10,372
46	TOTAL GROSS ADDITIONS	6,797	18,374	1,402	24,079	279	1,664	279	279	1,402	1,354	1,474	1,402	58,785	41,953
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	6,797	18,374	1,402	24,079	279	1,664	279	279	1,402	1,354	1,474	1,402	58,785	41,953

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	143	0	0	0	0	0	0	143	77
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	143	0	0	0	0	0	0	143	77
46	TOTAL RETIREMENTS	0	0	0	0	0	143	0	0	0	0	0	0	143	77
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	143	0	0	0	0	0	0	143	77

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	(2,000)	0	0	0	0	0	0	0	0	0	0	0	(2,000)	(2,000)
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**	(2,000)	0	0	0	0	0	0	0	0	0	0	0	(2,000)	(2,000)
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**	(2,000)	0	0	0	0	0	0	0	0	0	0	0	(2,000)	(2,000)
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	(2,000)	0	0	0	0	0	0	0	0	0	0	0	(2,000)	(2,000)

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,257	0.00%	0
4	389.1 Other Plant & Misc. Equipment	209,808	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	203	0.00%	0
7	354.2 Structures & Improvements	741	0.00%	0
8	360.2 Collection Sewers - Force	655,713	0.00%	0
9	361.2 Collection Sewers - Gravity	68,108	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	17,301	0.00%	0
12	364.2 Flow Measuring Devices	7,954	0.00%	0
13	365.2 Flow Measuring Installation	329	0.00%	0
14	389.2 Other Plant & Misc. Equipment	34,370	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	48,885	0.00%	0
18	370.3 Receiving Wells	1,610	0.00%	0
19	371.3 Pumping Equipment	489,196	0.00%	0
20	389.3 Other Plant & Misc. Equipment	436	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	2,932	0.00%	0
23	354.4 Structures & Improvements	75,191	0.00%	0
24	380.4 Treatment & Disposal	351,251	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	542,682	0.00%	0
27	389.4 Other Plant & Misc. Equipment	94,518	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	3,205	0.00%	0
30	354.5 Structures & Improvements	32,675	0.00%	0
31	390.5 Office Furniture & Equipment	20,193	0.00%	0
32	390.51 Computer Equipment	53,753	0.00%	0
33	391.5 Transportation Equipment	31,011	0.00%	0
34	392.5 Stores Equipment	291	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	11,255	0.00%	0
36	394.5 Laboratory Equipment	10,206	0.00%	0
37	395.5 Power Operated Equipment	12,890	0.00%	0
38	396.5 Communication Equipment	5,849	0.00%	0
39	397.5 Miscellaneous Equipment	2,630	0.00%	0
40	398.5 Other Tangible Plant	4,950	0.00%	0
41	**INTANGIBLE PLANT**	211,065	0.00%	0
42	**COLLECTION PLANT**	784,719	0.00%	0
43	**SYSTEM PUMPING PLANT**	540,127	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	1,066,574	0.00%	0
45	**GENERAL PLANT**	188,908	0.00%	0
46	**TOTAL PLANT IN SERVICE**	2,791,393	0.00%	0
47	**LAND & LAND RIGHTS**	6,340	0.00%	0
48	**TOTAL PIS LESS LAND**	2,785,053	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**		638,664
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		116,795
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		116,795
15	**12/31/92 Balance**		755,459
16			
17			
18	1993 Additions		118,430
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(5,949)
21	1993 Net Additions		112,482
22	**12/31/93 Balance**		867,940
23			
24			
25	1994 Additions		124,832
26	1994 Retirements		6,261
27	1994 Adjustments		0
28	1994 Net Additions		118,571
29	**12/31/94 Balance**		986,511
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(601)
32	1995 Additions		130,139
33	1995 Retirements		20,062
34	1995 Adjustments		0
35	1995 Net Additions		110,077
36	**12/31/95 Balance**		1,095,987
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(3,620)
39	1996 Additions		133,071
40	1996 Retirements		143
41	1996 Adjustments		(6,209)
42	1996 Net Additions		126,719
43	**12/31/96 Balance**		1,219,086

(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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	389	31	420	0	420	404	0	404
4	389.1 Other Plant & Misc. Equipment	64,970	11,665	76,635	0	76,635	70,803	0	70,803
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	97,916	23	97,939	0	97,939	97,927	0	97,927
8	360.2 Collection Sewers - Force	257,665	21,835	279,500	0	279,500	268,582	0	268,582
9	361.2 Collection Sewers - Gravity	5,023	1,512	6,535	0	6,535	5,779	0	5,779
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	3,550	455	4,005	0	4,005	3,777	0	3,777
12	364.2 Flow Measuring Devices	7,285	1,591	8,876	0	8,876	8,080	0	8,080
13	365.2 Flow Measuring Installation	76	9	85	0	85	80	0	80
14	389.2 Other Plant & Misc. Equipment	11,864	1,911	13,775	0	13,775	12,820	0	12,820
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	8,328	1,530	9,858	0	9,858	9,093	0	9,093
18	370.3 Receiving Wells	389	54	443	0	443	416	0	416
19	371.3 Pumping Equipment	140,523	27,199	167,722	-6209.02	161,513	154,122	(6,209)	147,913
20	389.3 Other Plant & Misc. Equipment	149	24	173	0	173	161	0	161
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,449	2,353	13,802	0	13,802	12,626	0	12,626
24	380.4 Treatment & Disposal	213,297	19,530	232,827	0	232,827	223,062	0	223,062
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	102,772	18,071	120,843	0	120,843	111,807	0	111,807
27	389.4 Other Plant & Misc. Equipment	81,640	5,255	86,895	0	86,895	84,267	0	84,267
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	7,365	674	8,039	0	8,039	7,697	0	7,697
31	390.5 Office Furniture & Equipment	9,307	1,347	10,654	0	10,654	9,981	0	9,981
32	390.51 Computer Equipment	21,848	8,961	30,809	0	30,809	26,329	0	26,329
33	391.5 Transportation Equipment	22,294	5,169	27,463	0	27,463	24,878	0	24,878
34	392.5 Stores Equipment	99	16	115	0	115	107	0	107
35	393.5 Tools, Shop & Garage Equipment	5,695	703	6,398	0	6,398	6,046	0	6,046
36	394.5 Laboratory Equipment	1,481	681	2,162	0	2,162	1,821	0	1,821
37	395.5 Power Operated Equipment	10,346	1,074	11,420	0	11,420	10,883	0	10,883
38	396.5 Communication Equipment	2,735	585	3,320	0	3,320	3,027	0	3,027
39	397.5 Miscellaneous Equipment	661	175	836	0	836	748	0	748
40	398.5 Other Tangible Plant	3,252	495	3,747	0	3,747	3,500	0	3,500
41	**INTANGIBLE PLANT**	65,359	11,696	77,055	0	77,055	71,207	0	71,207
42	**COLLECTION PLANT**	383,379	27,336	410,715	0	410,715	397,045	0	397,045
43	**SYSTEM PUMPING PLANT**	149,389	28,807	178,196	(6,209)	171,987	163,792	(6,209)	157,583
44	**TREATMENT AND DISPOSAL PLANT**	409,158	45,209	454,367	0	454,367	431,762	0	431,762
45	**GENERAL PLANT**	85,082	19,880	104,962	0	104,962	95,017	0	95,017
46	**TOTAL SEWER ACCUM. DEPR.**	1,092,367	132,928	1,225,295	(6,209)	1,219,086	1,158,823	(6,209)	1,152,614

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	389	392	395	398	401	404	402	405	408	411	414	417	420	31	404
4	389.1 Other Plant & Misc. Equipment	64,970	65,942	66,914	67,886	68,858	69,830	70,803	71,775	72,747	73,719	74,691	75,663	76,635	11,665	70,803
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	97,916	97,918	97,920	97,922	97,924	97,926	97,927	97,929	97,931	97,933	97,935	97,937	97,939	23	97,927
8	360.2 Collection Sewers - Force	257,665	259,485	261,305	263,125	264,945	266,765	268,580	270,400	272,220	274,040	275,860	277,680	279,500	21,835	268,582
9	361.2 Collection Sewers - Gravity	5,023	5,149	5,275	5,401	5,527	5,653	5,779	5,905	6,031	6,157	6,283	6,409	6,535	1,512	5,779
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	3,550	3,588	3,626	3,664	3,702	3,740	3,777	3,815	3,853	3,891	3,929	3,967	4,005	455	3,777
12	364.2 Flow Measuring Devices	7,285	7,418	7,551	7,684	7,817	7,950	8,078	8,211	8,344	8,477	8,610	8,743	8,876	1,591	8,080
13	365.2 Flow Measuring Installation	76	77	78	79	80	81	79	80	81	82	83	84	85	9	80
14	389.2 Other Plant & Misc. Equipment	11,864	12,023	12,182	12,341	12,500	12,659	12,821	12,980	13,139	13,298	13,457	13,616	13,775	1,911	12,820
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	8,328	8,456	8,584	8,712	8,840	8,968	9,090	9,218	9,346	9,474	9,602	9,730	9,858	1,530	9,093
18	370.3 Receiving Wells	389	394	399	404	409	414	413	418	423	428	433	438	443	54	416
19	371.3 Pumping Equipment	140,523	142,790	145,057	147,324	149,591	151,858	154,120	156,387	158,654	160,921	163,188	165,455	167,722	27,199	154,122
20	389.3 Other Plant & Misc. Equipment	149	151	153	155	157	159	161	163	165	167	169	171	173	24	161
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	11,449	11,645	11,841	12,037	12,233	12,429	12,626	12,822	13,018	13,214	13,410	13,606	13,802	2,353	12,626
24	380.4 Treatment & Disposal	213,297	214,925	216,553	218,181	219,809	221,437	223,059	224,687	226,315	227,943	229,571	231,199	232,827	19,530	223,062
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	102,772	104,278	105,784	107,290	108,796	110,302	111,807	113,313	114,819	116,325	117,831	119,337	120,843	18,071	111,807
27	389.4 Other Plant & Misc. Equipment	81,640	82,078	82,516	82,954	83,392	83,830	84,267	84,705	85,143	85,581	86,019	86,457	86,895	5,255	84,267
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	7,365	7,433	7,501	7,569	7,637	7,705	7,631	7,699	7,767	7,835	7,903	7,971	8,039	674	7,697
31	390.5 Office Furniture & Equipment	9,307	9,419	9,531	9,643	9,755	9,867	9,982	10,094	10,206	10,318	10,430	10,542	10,654	1,347	9,981
32	390.51 Computer Equipment	21,648	22,595	23,342	24,089	24,836	25,583	26,327	27,074	27,821	28,568	29,315	30,062	30,809	8,961	26,329
33	391.5 Transportation Equipment	22,294	22,725	23,156	23,587	24,018	24,449	24,877	25,308	25,739	26,170	26,601	27,032	27,463	5,169	24,878
34	392.5 Stores Equipment	99	100	101	102	103	104	109	110	111	112	113	114	115	16	107
35	393.5 Tools, Shop & Garage Equipment	5,695	5,754	5,813	5,872	5,931	5,990	6,044	6,103	6,162	6,221	6,280	6,339	6,398	703	6,046
36	394.5 Laboratory Equipment	1,481	1,538	1,595	1,652	1,709	1,766	1,820	1,877	1,934	1,991	2,048	2,105	2,162	681	1,821
37	395.5 Power Operated Equipment	10,346	10,436	10,526	10,616	10,706	10,796	10,880	10,970	11,060	11,150	11,240	11,330	11,420	1,074	10,883
38	396.5 Communication Equipment	2,735	2,784	2,833	2,882	2,931	2,980	3,026	3,075	3,124	3,173	3,222	3,271	3,320	585	3,027
39	397.5 Miscellaneous Equipment	661	676	691	706	721	736	746	761	776	791	806	821	836	175	748
40	398.5 Other Tangible Plant	3,252	3,293	3,334	3,375	3,416	3,457	3,501	3,542	3,583	3,624	3,665	3,706	3,747	495	3,500
41	**INTANGIBLE PLANT**	65,359	66,334	67,309	68,284	69,259	70,234	71,205	72,180	73,155	74,130	75,105	76,080	77,055	11,696	71,207
42	**COLLECTION PLANT**	383,379	385,658	387,937	390,216	392,495	394,774	397,041	399,320	401,599	403,878	406,157	408,436	410,715	27,336	397,045
43	**SYSTEM PUMPING PLANT**	149,389	151,791	154,193	156,595	158,997	161,399	163,784	166,186	168,588	170,990	173,392	175,794	178,196	28,807	163,792
44	**TREATMENT AND DISPOSAL PLANT**	409,156	412,926	416,694	420,462	424,230	427,998	431,759	435,527	439,295	443,063	446,831	450,599	454,367	45,209	431,762
45	**GENERAL PLANT**	85,082	86,752	88,422	90,092	91,762	93,432	94,942	96,612	98,282	99,952	101,622	103,292	104,962	19,880	95,017
46	**TOTAL SEWER ACCUM. DEPR.**	1,092,367	1,103,461	1,114,555	1,125,649	1,136,743	1,147,837	1,158,731	1,169,825	1,180,919	1,192,013	1,203,107	1,214,201	1,225,295	132,928	1,158,823

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
4	389.1 Other Plant & Misc. Equipment	972	972	972	972	972	973	972	972	972	972	972	972	11,665	5,833
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	1,820	1,820	1,820	1,820	1,820	1,815	1,820	1,820	1,820	1,820	1,820	1,820	21,835	10,917
9	361.2 Collection Sewers - Gravity	126	126	126	126	126	126	126	126	126	126	126	126	1,512	756
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	38	38	38	38	38	37	38	38	38	38	38	38	455	227
12	364.2 Flow Measuring Devices	133	133	133	133	133	128	133	133	133	133	133	133	1,591	795
13	365.2 Flow Measuring Installation	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
14	389.2 Other Plant & Misc. Equipment	159	159	159	159	159	162	159	159	159	159	159	159	1,911	956
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	128	128	128	128	128	122	128	128	128	128	128	128	1,530	765
18	370.3 Receiving Wells	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
19	371.3 Pumping Equipment	2,267	2,267	2,267	2,267	2,267	2,262	2,267	2,267	2,267	2,267	2,267	2,267	27,199	13,599
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	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
23	354.4 Structures & Improvements	196	196	196	196	196	197	196	196	196	196	196	196	2,353	1,177
24	380.4 Treatment & Disposal	1,628	1,628	1,628	1,628	1,628	1,622	1,628	1,628	1,628	1,628	1,628	1,628	19,530	9,765
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	1,506	1,506	1,506	1,506	1,506	1,505	1,506	1,506	1,506	1,506	1,506	1,506	18,071	9,035
27	389.4 Other Plant & Misc. Equipment	438	438	438	438	438	437	438	438	438	438	438	438	5,255	2,627
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	68	68	68	68	68	(74)	68	68	68	68	68	68	874	332
31	390.5 Office Furniture & Equipment	112	112	112	112	112	115	112	112	112	112	112	112	1,347	674
32	390.51 Computer Equipment	747	747	747	747	747	744	747	747	747	747	747	747	8,961	4,480
33	391.5 Transportation Equipment	431	431	431	431	431	428	431	431	431	431	431	431	5,169	2,584
34	392.5 Stores Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
35	393.5 Tools, Shop & Garage Equipment	59	59	59	59	59	54	59	59	59	59	59	59	703	351
36	394.5 Laboratory Equipment	57	57	57	57	57	54	57	57	57	57	57	57	681	340
37	395.5 Power Operated Equipment	90	90	90	90	90	84	90	90	90	90	90	90	1,074	537
38	396.5 Communication Equipment	49	49	49	49	49	46	49	49	49	49	49	49	585	292
39	397.5 Miscellaneous Equipment	15	15	15	15	15	10	15	15	15	15	15	15	175	87
40	398.5 Other Tangible Plant	41	41	41	41	41	44	41	41	41	41	41	41	495	248
41	**INTANGIBLE PLANT**	975	975	975	975	975	971	975	975	975	975	975	975	11,696	5,848
42	**COLLECTION PLANT**	2,279	2,279	2,279	2,279	2,279	2,267	2,279	2,279	2,279	2,279	2,279	2,279	27,336	13,666
43	**SYSTEM PUMPING PLANT**	2,402	2,402	2,402	2,402	2,402	2,385	2,402	2,402	2,402	2,402	2,402	2,402	28,807	14,403
44	**TREATMENT AND DISPOSAL PLANT**	3,768	3,768	3,768	3,768	3,768	3,761	3,768	3,768	3,768	3,768	3,768	3,768	45,209	22,604
45	**GENERAL PLANT**	1,670	1,670	1,670	1,670	1,670	1,510	1,670	1,670	1,670	1,670	1,670	1,670	19,880	9,933
46	**TOTAL NET ADDITIONS**	11,094	11,094	11,094	11,094	11,094	10,894	11,094	11,094	11,094	11,094	11,094	11,094	132,928	66,454

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	3	3	3	3	3	(2)	3	3	3	3	3	3	31	15
4	389.1 Other Plant & Misc. Equipment	972	972	972	972	972	973	972	972	972	972	972	972	11,665	5,833
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	1,820	1,820	1,820	1,820	1,820	1,815	1,820	1,820	1,820	1,820	1,820	1,820	21,835	10,917
9	361.2 Collection Sewers - Gravity	126	126	126	126	126	126	126	126	126	126	126	126	1,512	756
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	38	38	38	38	38	37	38	38	38	38	38	38	455	227
12	364.2 Flow Measuring Devices	133	133	133	133	133	128	133	133	133	133	133	133	1,591	795
13	365.2 Flow Measuring Installation	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
14	389.2 Other Plant & Misc. Equipment	159	159	159	159	159	162	159	159	159	159	159	159	1,911	956
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	128	128	128	128	128	122	128	128	128	128	128	128	1,530	765
18	370.3 Receiving Wells	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
19	371.3 Pumping Equipment	2,267	2,267	2,267	2,267	2,267	2,262	2,267	2,267	2,267	2,267	2,267	2,267	27,199	13,599
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	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
23	354.4 Structures & Improvements	196	196	196	196	196	197	196	196	196	196	196	196	2,353	1,177
24	380.4 Treatment & Disposal	1,628	1,628	1,628	1,628	1,628	1,622	1,628	1,628	1,628	1,628	1,628	1,628	19,530	9,765
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	1,506	1,506	1,506	1,506	1,506	1,505	1,506	1,506	1,506	1,506	1,506	1,506	18,071	9,035
27	389.4 Other Plant & Misc. Equipment	438	438	438	438	438	437	438	438	438	438	438	438	5,255	2,627
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	68	68	68	68	68	69	68	68	68	68	68	68	817	409
31	390.5 Office Furniture & Equipment	112	112	112	112	112	115	112	112	112	112	112	112	1,347	674
32	390.51 Computer Equipment	747	747	747	747	747	744	747	747	747	747	747	747	8,961	4,480
33	391.5 Transportation Equipment	431	431	431	431	431	428	431	431	431	431	431	431	5,169	2,584
34	392.5 Stores Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
35	393.5 Tools, Shop & Garage Equipment	59	59	59	59	59	54	59	59	59	59	59	59	703	351
36	394.5 Laboratory Equipment	57	57	57	57	57	54	57	57	57	57	57	57	681	340
37	395.5 Power Operated Equipment	90	90	90	90	90	84	90	90	90	90	90	90	1,074	537
38	396.5 Communication Equipment	49	49	49	49	49	46	49	49	49	49	49	49	585	292
39	397.5 Miscellaneous Equipment	15	15	15	15	15	10	15	15	15	15	15	15	175	87
40	398.5 Other Tangible Plant	41	41	41	41	41	44	41	41	41	41	41	41	495	248
41	**INTANGIBLE PLANT**	975	975	975	975	975	971	975	975	975	975	975	975	11,696	5,848
42	**COLLECTION PLANT**	2,279	2,279	2,279	2,279	2,279	2,267	2,279	2,279	2,279	2,279	2,279	2,279	27,336	13,668
43	**SYSTEM PUMPING PLANT**	2,402	2,402	2,402	2,402	2,402	2,395	2,402	2,402	2,402	2,402	2,402	2,402	28,807	14,403
44	**TREATMENT AND DISPOSAL PLANT**	3,768	3,768	3,768	3,768	3,768	3,761	3,768	3,768	3,768	3,768	3,768	3,768	45,209	22,604
45	**GENERAL PLANT**	1,670	1,670	1,670	1,670	1,670	1,653	1,670	1,670	1,670	1,670	1,670	1,670	20,023	10,010
46	**TOTAL GROSS ADDITIONS**	11,094	11,094	11,094	11,094	11,094	11,037	11,094	11,094	11,094	11,094	11,094	11,094	133,071	66,531

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	143	0	0	0	0	0	0	143	77
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	143	0	0	0	0	0	0	143	77
46	**TOTAL RETIREMENTS**	0	0	0	0	0	143	0	0	0	0	0	0	143	77

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

Company: SSU / Deltona / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	(6,209)	0	0	0	0	0	0	0	0	0	0	0	(6,209)	(6,209)
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	(6,209)	0	0	0	0	0	0	0	0	0	0	0	(6,209)	(6,209)
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	(6,209)	0	0	0	0	0	0	0	0	0	0	0	(6,209)	(6,209)

801

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	404	0.00%	0
4	389.1 Other Plant & Misc. Equipment	70,803	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	97,927	0.00%	0
8	360.2 Collection Sewers - Force	268,582	0.00%	0
9	361.2 Collection Sewers - Gravity	5,779	0.00%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	3,777	0.00%	0
12	364.2 Flow Measuring Devices	8,080	0.00%	0
13	365.2 Flow Measuring Installation	80	0.00%	0
14	389.2 Other Plant & Misc. Equipment	12,820	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	9,093	0.00%	0
18	370.3 Receiving Wells	416	0.00%	0
19	371.3 Pumping Equipment	147,913	0.00%	0
20	389.3 Other Plant & Misc. Equipment	161	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	12,626	0.00%	0
24	380.4 Treatment & Disposal	223,062	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	111,807	0.00%	0
27	389.4 Other Plant & Misc. Equipment	84,267	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	7,697	0.00%	0
31	390.5 Office Furniture & Equipment	9,981	0.00%	0
32	390.51 Computer Equipment	26,329	0.00%	0
33	391.5 Transportation Equipment	24,878	0.00%	0
34	392.5 Stores Equipment	107	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	6,046	0.00%	0
36	394.5 Laboratory Equipment	1,821	0.00%	0
37	395.5 Power Operated Equipment	10,883	0.00%	0
38	396.5 Communication Equipment	3,027	0.00%	0
39	397.5 Miscellaneous Equipment	748	0.00%	0
40	398.5 Other Tangible Plant	3,500	0.00%	0
41	**INTANGIBLE PLANT**	71,207	0.00%	0
42	**COLLECTION PLANT**	397,045	0.00%	0
43	**SYSTEM PUMPING PLANT**	157,583	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	431,762	0.00%	0
45	**GENERAL PLANT**	95,017	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	1,152,614	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	975,451
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	0
12	1992 Retirements	37
13	1992 Adjustments	0
14	1992 Net Additions	(37)
15	**12/31/92 Balance**	975,414
16		
17		
18	1993 Additions	1,132
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,132
22	**12/31/93 Balance**	976,546
23		
24		
25	1994 Additions	4,017
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	4,017
29	**12/31/94 Balance**	980,562
30		
31		
32	1995 Additions	4,550
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	4,550
36	**12/31/95 Balance**	985,112
37		
38		
39	1996 Additions	12,250
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross-Up Refund	245
42	1996 Net Additions	12,495
43	**12/31/96 Balance**	997,607

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

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	245	245	0	245	245	0.00%	0
2	Line/Main Extensions	980,563	0	980,563	0	980,563	980,563	0	980,563	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	4,550	12,250	16,800	0	16,800	10,675	0	10,675	0.00%	0
6	**TOTAL SEWER CIAC**	985,113	12,250	997,363	245	997,608	991,238	245	991,483	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	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	980,563	980,563	980,563	980,563	980,563	980,563	980,563	980,563	980,563	980,563	980,563	980,563	980,563	0	980,563
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	4,550	5,571	6,592	7,613	8,633	9,654	10,675	11,696	12,717	13,738	14,758	15,779	16,800	12,250	10,675
6	**TOTAL SEWER CIAC**	985,113	986,134	987,154	988,175	989,196	990,217	991,238	992,259	993,279	994,300	995,321	996,342	997,363	12,250	991,238

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	12,250	6,125
6	TOTAL	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	12,250	6,125

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	12,250	6,125
6	TOTAL	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021	12,250	6,125

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	245	0	0	0	0	0	0	0	0	0	0	0	245	245
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**	245	0	0	0	0	0	0	0	0	0	0	0	245	245
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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**	349,930
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	40,773
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	40,773
15	**12/31/92 Balance**	390,703
16		
17		
18	1993 Additions	40,698
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	40,698
22	**12/31/93 Balance**	431,401
23		
24		
25	1994 Additions	40,708
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	40,708
29	**12/31/94 Balance**	472,109
30		
31		
32	1995 Additions	41,048
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	41,048
36	**12/31/95 Balance**	513,157
37		
38		
39	1996 Additions	41,083
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	41,083
43	**12/31/96 Balance**	554,240

(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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	11	11	0	11	5	0	5	0.00%	0
2	Line/Main Extensions	513,097	40,791	553,888	0	553,888	533,493	0	533,493	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	60	281	341	0	341	201	0	201	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	513,157	41,083	554,240	0	554,240	533,699	0	533,699	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	5	6	7	8	9	10	11	11	5
2	Line/Main Extensions	513,097	516,496	519,895	523,294	526,693	530,092	533,494	536,893	540,292	543,691	547,090	550,489	553,888	40,791	533,493
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	60	83	106	129	152	175	203	226	249	272	295	318	341	281	201
6	TOTAL	513,157	516,580	520,003	523,426	526,849	530,272	533,702	537,125	540,548	543,971	547,394	550,817	554,240	41,083	533,699

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	0	1	1	1	1	1	1	11	5
2	Line/Main Extensions	3,399	3,399	3,399	3,399	3,399	3,402	3,399	3,399	3,399	3,399	3,399	3,399	40,791	20,396
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	23	23	23	23	23	28	23	23	23	23	23	23	281	141
6	TOTAL	3,423	3,423	3,423	3,423	3,423	3,430	3,423	3,423	3,423	3,423	3,423	3,423	41,083	20,542

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	0	1	1	1	1	1	1	11	5
2	Line/Main Extensions	3,399	3,399	3,399	3,399	3,399	3,402	3,399	3,399	3,399	3,399	3,399	3,399	40,791	20,396
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	23	23	23	23	23	28	23	23	23	23	23	23	281	141
6	TOTAL	3,423	3,423	3,423	3,423	3,423	3,430	3,423	3,423	3,423	3,423	3,423	3,423	41,083	20,542

816

Note: May not cross foot due to rounding

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

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

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

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

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

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

FPSC REGULATED UNIFORM PLANTS

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

FPSC REGULATED UNIFORM PLANTS

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

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,016)
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	62,920	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	132,053	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	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

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

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,166,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,536,487	372,975,675	373,750,421	375,355,889	377,260,346	382,358,286	333,672,216
3	Construction in Process	6,725,170	3,841,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,858,547	12,701,050	12,782,846	12,240,542	6,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,524,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,888	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,889)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,468)	(96,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,058	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,267,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,186,154
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	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,098,028	7,858,940	6,114,057	4,507,685	3,985,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,328	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(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)	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	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	1,853,536	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	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,916,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,090,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,087,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,358	324,988,225	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 due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,498)	(404,237)	(203,975)	(426,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,897	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	1,716,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,738,371	747,968
22	Other Accrued Interest	53,950	58,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,871	14,213,412	15,849,473	14,292,853
27															

825

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

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No. EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28 Advances For Construction	7,166,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29 Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,963,384
31 Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32 Pension And Benefits Reserves	(319,296)	(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	113,763,501	114,038,859	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35 Accumulated Amortization	(26,582,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36 Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37 Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38 Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39														
40 TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,396,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,695,763	120,875,900	121,084,729	120,729,930	119,437,542
41														
42 TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,418	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross-foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	609,374	0	609,374	199,131	808,505	32.68%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	609,374	0	609,374	199,131	808,505		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	491,698	14,375	506,073	0	506,073		B-6(S)
7	Depreciation net of CIAC Amort	91,988	0	91,988	0	91,988		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	79,479	739	80,218	8,961 (A)	89,179		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(50,343)	(16,489)	(66,832)	73,358 (B)	6,526		B-17(S),B-2(S)3/3
11	Total Operating Expenses	612,822	(1,375)	611,447	82,319	693,766		
12	**NET OPERATING INCOME**	(3,448)	1,375	(2,073)	116,812	114,739		
13	**RATE BASE**	1,209,742	3,964	1,213,706		1,213,706		A-2(S)
14	**RATE OF RETURN**	(0.29%)		(0.17%)		9.45%		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.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

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

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	609,374	0	609,374	216,995	826,369	35.61%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	609,374	0	609,374	216,995	826,369		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	491,698	14,375	506,073	0	506,073		B-6(S)
7	Depreciation net of CIAC Amort	91,988	0	91,988	0	91,988		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	79,479	739	80,218	9,765 (A)	89,983		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(50,343)	(16,489)	(66,832)	79,939 (B)	13,107		B-17(S),B-2(S)3/3
11	Total Operating Expenses	612,822	(1,375)	611,447	89,704	701,151		
12	**NET OPERATING INCOME**	(3,448)	1,375	(2,073)	127,291	125,217		
13	**RATE BASE**	1,209,742	3,964	1,213,706		1,213,706		A-2(S)
14	**RATE OF RETURN**	(0.29%)		(0.17%)		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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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%	10.09%	D-1(S)	
3	Rate of Return (%)	10.32%	9.45%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	1,213,706	1,213,706	A-2(S)	
6	Required Income (L3 x L5)	125,218	114,739		
7	Adjusted Income Under Present Rates	(2,073)	(2,073)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	127,291	116,812		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	207,230	190,170		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	216,995	199,131		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	207,230	190,170		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	79,939	73,358		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	9,765	8,961		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	127,291	116,812		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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	3,180	
9			
10	2. Conservation Program Expenses	2,220	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	1,284	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	7,691	
17			
18	6.	0	
19			
20	7.	0	
21			
22		14,375	
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.	739	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		739	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(16,489)	
47			
48	2.	0	
49			
50		(16,489)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		(1,375)	
53			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	423,478	0	423,478
9	522.2 Measured - Commercial	76,112	0	76,112
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	109,784	0	109,784
13	Subtotal Sewer Sales	609,374	0	609,374
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**	609,374	0	609,374
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**	609,374	0	609,374

Note: May not cross foot due to rounding.

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

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	161,415	9,241	170,657	119,526	5,695	125,221	11,556	1,196	12,752	30,333	2,350	32,684
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	40,338	387	40,725	29,870	0	29,870	2,888	161	3,049	7,580	226	7,806
4	710 Purchased Sewage Treatment	44,710	0	44,710	44,710	0	44,710	0	0	0	0	0	0
5	711 Sludge Removal Expense	36,702	0	36,702	36,702	0	36,702	0	0	0	0	0	0
6	715 Purchased Power	64,948	69	65,017	64,400	0	64,400	38	0	38	510	69	579
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	48,553	0	48,553	48,553	0	48,553	0	0	0	0	0	0
9	720 Materials & Supplies	40,222	362	40,585	38,218	0	38,218	615	64	678	1,390	298	1,688
10	731 Contractual Services - Eng.	233	0	233	0	0	0	0	0	0	233	0	233
11	732 Contractual Services - Acct.	1,235	0	1,235	0	0	0	0	0	0	1,235	0	1,235
12	733 Contractual Services - Legal	744	0	744	0	0	0	0	0	0	744	0	744
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	16,966	2,113	19,100	15,067	1,218	16,285	0	0	0	1,920	895	2,815
15	741 Rental of Real Building/Real Property	1,105	173	1,278	0	0	0	0	0	0	1,105	173	1,278
16	742 Rental of Equipment	1,274	30	1,304	1,223	0	1,223	0	0	0	51	30	81
17	750 Transportation Expense	4,510	81	4,591	3,535	0	3,535	435	54	489	540	27	567
18	756 Insurance - Vehicle	847	0	847	0	0	0	0	0	0	847	0	847
19	757 Insurance - General Liability	1,741	361	2,102	0	0	0	0	0	0	1,741	361	2,102
20	758 Insurance - Workman's Comp	2,760	17	2,778	2,044	0	2,044	198	11	209	519	6	525
21	759 Insurance - Other	173	0	173	0	0	0	0	0	0	173	0	173
22	760 Advertising Expense	189	170	359	0	0	0	0	0	0	189	170	359
23	766 Reg. Comm. Exp. - Rate Case Amort.	5,113	0	5,113	0	0	0	0	0	0	5,113	0	5,113
24	767 Reg. Comm. Exp. - Other	411	0	411	0	0	0	0	0	0	411	0	411
25	770 Bad Debt Expense	1,512	164	1,676	0	0	0	1,512	164	1,676	0	0	0
26	775 Miscellaneous Expenses	15,976	1,206	17,182	3,613	0	3,613	3,793	219	4,013	8,570	987	9,557
27	TOTAL SEWER O & M EXPENSES	491,698	14,375	506,073	407,460	6,913	414,373	21,034	1,869	22,903	63,203	5,593	68,796

Notes:
(1) Employee Pensions & Benefits 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	13,373	12,044	13,978	13,423	13,685	13,321	13,785	13,667	13,338	13,758	13,338	13,705	161,415	9,241	170,657
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)	3,342	3,010	3,493	3,354	3,420	3,329	3,445	3,415	3,333	3,439	3,333	3,425	40,336	387	40,725
4	710.1-.8 Purchased Sewage Treatment	3,735	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	44,710	0	44,710
5	711.1-.8 Sludge Removal Expenses	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	36,702	0	36,702
6	715.1-.8 Purchased Power	5,419	5,409	5,413	5,413	5,412	5,412	5,412	5,412	5,411	5,412	5,411	5,412	64,948	69	65,017
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	3,876	4,386	3,876	4,386	3,876	4,386	3,876	4,386	3,876	4,386	3,876	3,366	48,553	0	48,553
9	720.1-.8 Materials & Supplies	3,385	3,336	3,366	3,350	3,347	3,345	3,354	3,346	3,346	3,352	3,347	3,349	40,222	362	40,585
10	731.1-.8 Contractual Services - Eng.	19	18	20	20	20	19	20	20	19	20	19	19	233	0	233
11	732.1-.8 Contractual Services - Acct.	102	97	106	106	104	103	104	104	102	105	101	103	1,235	0	1,235
12	733.1-.8 Contractual Services - Legal	61	59	64	64	63	62	62	63	62	63	61	62	744	0	744
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	3,236	1,164	1,197	1,177	1,173	1,966	1,181	1,172	1,173	1,178	1,174	1,178	16,966	2,113	19,100
15	741.1-.8 Rental of Real Building/Real Property	91	87	95	94	93	92	93	93	92	94	90	92	1,105	173	1,278
16	742.1-.8 Rental of Equipment	4	208	4	208	4	208	4	208	4	208	4	208	1,274	30	1,304
17	750.1-.8 Transportation Expense	378	370	380	377	376	375	377	376	375	377	375	376	4,510	91	4,591
18	756.1-.8 Insurance - Vehicle	70	67	73	72	71	70	71	71	70	72	69	70	847	0	847
19	757.1-.8 Insurance - General Liability	143	137	149	149	147	145	146	146	144	148	142	145	1,741	361	2,102
20	758.1-.8 Insurance - Workmen's Comp (2)	229	206	239	230	234	228	236	234	228	235	228	234	2,760	17	2,778
21	759.1-.8 Insurance - Other	14	14	15	15	15	14	15	15	14	15	14	14	173	0	173
22	760.1-.8 Advertising Expense	15	15	16	16	16	16	16	16	16	16	15	16	189	170	359
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	420	403	438	437	431	425	429	430	424	434	418	424	5,113	0	5,113
24	767.1-.8 Reg. Comm. Exp. - Other	34	32	35	35	35	34	34	34	34	35	34	34	411	0	411
25	770.1-.8 Bad Debt Expense	126	115	128	127	127	126	129	128	125	129	125	126	1,512	164	1,676
26	775.1-.8 Miscellaneous Expenses	1,390	1,247	1,418	1,335	1,319	1,304	1,354	1,314	1,311	1,343	1,313	1,328	15,976	1,206	17,182
27	TOTAL SEWER O & M EXPENSES	42,521	39,208	41,265	41,169	40,751	41,783	40,926	41,431	40,282	41,600	40,271	40,469	491,696	14,375	506,073

Notes:
(1) Employee Pensions & Benefits 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	9,915	8,771	10,402	9,860	10,158	9,839	10,253	10,142	9,871	10,198	9,905	10,212	119,526	5,695	125,221
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)	2,478	2,192	2,599	2,464	2,539	2,459	2,562	2,535	2,467	2,548	2,475	2,552	29,870	0	29,870
4	710.1-.6 Purchased Sewage Treatment	3,735	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	44,710	0	44,710
5	711.1-.6 Sludge Removal Expenses	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	36,702	0	36,702
6	715.1-.6 Purchased Power	5,374	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	64,400	0	64,400
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	3,876	4,386	3,876	4,386	3,876	4,386	3,876	4,386	3,876	4,386	3,876	3,386	46,553	0	46,553
9	720.1-.6 Materials & Supplies	3,219	3,179	3,195	3,180	3,179	3,178	3,185	3,177	3,180	3,181	3,183	3,182	38,218	0	38,218
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	3,076	1,012	1,033	1,013	1,012	1,827	1,020	1,010	1,014	1,015	1,017	1,016	15,067	1,218	16,285
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	204	0	204	0	204	0	204	0	204	0	204	1,223	0	1,223
17	750.1-.6 Transportation Expense	297	294	297	294	294	294	295	294	294	294	295	294	3,535	0	3,535
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)	170	150	178	169	174	168	175	173	169	174	168	175	2,044	0	2,044
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	369	282	363	264	279	276	311	273	267	292	299	297	3,613	0	3,613
27	TOTAL SEWER DIRECT O & M EXPENSES	35,570	32,620	34,092	34,002	33,659	34,780	33,827	34,344	33,307	34,442	33,369	33,449	407,460	6,913	414,373

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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 last 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	965	881	978	970	973	960	987	976	951	988	953	974	11,556	1,196	12,752
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)*	*241*	*220*	*244*	*242*	*243*	*240*	*247*	*244*	*238*	*247*	*238*	*243*	2,888	161	3,049
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	36	0	36
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*	*51*	*47*	*52*	*52*	*52*	*51*	*52*	*52*	*51*	*53*	*51*	*52*	615	64	678
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	36	33	37	36	37	36	37	37	36	37	36	37	435	54	489
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)	17	15	17	17	17	16	17	17	16	17	16	17	198	11	209
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	126	115	128	127	127	126	129	128	125	129	125	128	1,512	164	1,676
26	775.7	Miscellaneous Expenses	317	289	321	318	319	315	324	320	312	324	313	320	3,793	219	4,013
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	1,757	1,604	1,779	1,765	1,771	1,747	1,796	1,777	1,732	1,799	1,735	1,774	21,034	1,869	22,903

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	2,493	2,393	2,586	2,593	2,554	2,522	2,546	2,549	2,516	2,572	2,480	2,518	30,333	2,350	32,684
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)	623	598	649	648	638	630	636	637	629	643	620	629	7,580	226	7,806
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	42	40	44	44	43	42	43	43	42	43	42	42	510	69	579
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	114	110	119	119	117	116	117	117	115	118	114	115	1,390	298	1,688
10	731.8 Contractual Services - Eng.	19	18	20	20	20	19	20	20	19	20	19	19	233	0	233
11	732.8 Contractual Services - Acct.	102	97	106	106	104	103	104	104	102	105	101	103	1,235	0	1,235
12	733.8 Contractual Services - Legal	61	59	64	64	63	62	62	63	62	63	61	62	744	0	744
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	158	151	164	164	162	160	161	161	159	163	157	159	1,920	895	2,815
15	741.8 Rental of Real Building/Real Property	91	87	95	94	93	92	93	93	92	94	90	92	1,105	173	1,278
16	742.8 Rental of Equipment	4	4	4	4	4	4	4	4	4	4	4	4	51	30	81
17	750.8 Transportation Expense	44	43	46	46	45	45	45	45	45	46	44	45	540	27	567
18	756.8 Insurance - Vehicle	70	67	73	72	71	70	71	71	70	72	69	70	847	0	847
19	757.8 Insurance - General Liability	143	137	149	149	147	145	146	146	144	148	142	145	1,741	361	2,102
20	758.8 Insurance - Workman's Comp (2)	43	41	44	44	44	43	44	44	43	44	42	43	519	6	525
21	759.8 Insurance - Other	14	14	15	15	15	14	15	15	14	15	14	14	173	0	173
22	760.8 Advertising Expense	15	15	16	16	16	16	16	16	16	16	15	16	189	170	359
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	420	403	436	437	431	425	429	430	424	434	418	424	5,113	0	5,113
24	767.8 Reg. Comm. Exp. - Other	34	32	35	35	35	34	34	34	34	35	34	34	411	0	411
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	704	676	734	732	722	713	719	720	711	727	701	711	8,570	987	9,557
27	TOTAL SEWER ALLOCATED A & G EXPENSES	5,194	4,965	5,414	5,402	5,321	5,256	5,304	5,311	5,243	5,359	5,167	5,247	63,203	5,593	68,796

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
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	156,570	9,191	(4,345)	161,415	0	1,021	528	0	0	7,691	9,241	170,657
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)	38,882	1,456	0	40,338	0	255	132	0	0	0	387	40,725
4	710.1-.8	Purchased Sewage Treatment	44,710	0	0	44,710	0	0	0	0	0	0	0	44,710
5	711.1-.8	Sludge Removal Expenses	36,000	702	0	36,702	0	0	0	0	0	0	0	36,702
6	715.1-.8	Purchased Power	65,005	0	(57)	64,948	0	69	0	0	0	0	69	65,017
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	47,624	929	0	48,553	0	0	0	0	0	0	0	48,553
9	720.1-.8	Materials & Supplies	39,657	773	(208)	40,222	0	124	172	66	0	0	362	40,585
10	731.1-.8	Contractual Services - Eng.	252	5	(24)	233	0	0	0	0	0	0	0	233
11	732.1-.8	Contractual Services - Acct.	1,337	26	(128)	1,235	0	0	0	0	0	0	0	1,235
12	733.1-.8	Contractual Services - Legal	806	16	(77)	744	0	0	0	0	0	0	0	744
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	16,857	329	(199)	16,986	0	318	577	1,218	0	0	2,113	19,100
15	741.1-.8	Rental of Real Building/Real Property	1,196	23	(115)	1,105	0	173	0	0	0	0	173	1,278
16	742.1-.8	Rental of Equipment	1,255	24	(5)	1,274	0	26	4	0	0	0	30	1,304
17	750.1-.8	Transportation Expense	4,523	88	(101)	4,510	0	81	0	0	0	0	81	4,591
18	756.1-.8	Insurance - Vehicle	917	18	(88)	847	0	0	0	0	0	0	0	847
19	757.1-.8	Insurance - General Liability	1,885	37	(181)	1,741	0	361	0	0	0	0	361	2,102
20	758.1-.8	Insurance - Workman's Comp (2)	2,801	(41)	0	2,760	0	17	0	0	0	0	17	2,778
21	759.1-.8	Insurance - Other	187	4	(18)	173	0	0	0	0	0	0	0	173
22	760.1-.8	Advertising Expense	204	4	(20)	189	0	0	170	0	0	0	170	359
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,384	0	1,730	5,113	0	0	0	0	0	0	0	5,113
24	767.1-.8	Reg. Comm. Exp. - Other	458	0	(47)	411	0	0	0	0	0	0	0	411
25	770.1-.8	Bad Debt Expense	1,637	32	(157)	1,512	0	164	0	0	0	0	164	1,676
26	775.1-.8	Miscellaneous Expenses	16,929	330	(1,282)	15,976	0	570	636	0	0	0	1,206	17,182
27		TOTAL SEWER O & M EXPENSES	483,074	13,946	(5,322)	491,698	0	3,180	2,220	1,284	0	7,691	14,375	506,073

Notes:
(1) Employee Pensions & Benefits 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	112,899	6,627	0	119,526	0	0	0	0	0	5,695	5,695	125,221
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)	28,037	1,833	0	29,870	0	0	0	0	0	0	0	29,870
4	710.1-.6 Purchased Sewage Treatment	44,710	0	0	44,710	0	0	0	0	0	0	0	44,710
5	711.1-.6 Sludge Removal Expenses	36,000	702	0	36,702	0	0	0	0	0	0	0	36,702
6	715.1-.6 Purchased Power	64,400	0	0	64,400	0	0	0	0	0	0	0	64,400
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	47,624	929	0	48,553	0	0	0	0	0	0	0	48,553
9	720.1-.6 Materials & Supplies	37,487	731	(0)	38,218	0	0	0	0	0	0	0	38,218
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	14,778	288	0	15,067	0	0	0	1,218	0	0	1,218	16,285
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	1,200	23	0	1,223	0	0	0	0	0	0	0	1,223
17	750.1-.6 Transportation Expense	3,468	68	(0)	3,535	0	0	0	0	0	0	0	3,535
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)	2,020	24	0	2,044	0	0	0	0	0	0	0	2,044
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	3,543	69	(0)	3,613	0	0	0	0	0	0	0	3,613
27	TOTAL SEWER DIRECT O & M EXPENSES	396,166	11,294	0	407,460	0	0	0	1,218	0	5,695	6,913	414,373

Notes:
(1) Employee Pensions & Benefits 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 CUSTOMER ACCOUNT EXPENSES (7XX.7)

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	12,047	707	(1,199)	11,556	0	645	0	0	0	551	1,196	12,752
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)	2,992	(104)	0	2,888	0	161	0	0	0	0	161	3,049
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	42	0	(4)	38	0	0	0	0	0	0	0	38
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	665	13	(64)	615	0	64	0	0	0	0	64	678
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	471	9	(45)	435	0	54	0	0	0	0	54	489
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)	216	(18)	0	198	0	11	0	0	0	0	11	209
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	1,637	32	(157)	1,512	0	164	0	0	0	0	164	1,676
26	775.7	Miscellaneous Expenses	4,107	80	(393)	3,793	0	219	0	0	0	0	219	4,013
27	TOTAL SEWER O & M EXPENSES		22,177	720	(1,862)	21,034	0	1,318	0	0	0	551	1,869	22,903

Notes:
(1) Employee Pensions & Benefits 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	31,624	1,856	(3,146)	30,333	0	376	528	0	0	1,445	2,350	32,684
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)	7,853	(273)	0	7,580	0	94	132	0	0	0	226	7,806
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	563	0	(53)	510	0	69	0	0	0	0	69	579
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	1,505	29	(144)	1,390	0	61	172	66	0	0	298	1,688
10	731.8	Contractual Services - Eng.	252	5	(24)	233	0	0	0	0	0	0	0	233
11	732.8	Contractual Services - Acct.	1,337	26	(128)	1,235	0	0	0	0	0	0	0	1,235
12	733.8	Contractual Services - Legal	806	16	(77)	744	0	0	0	0	0	0	0	744
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	2,078	41	(199)	1,920	0	318	577	0	0	0	895	2,815
15	741.8	Rental of Real Building/Real Property	1,196	23	(115)	1,105	0	173	0	0	0	0	173	1,278
16	742.8	Rental of Equipment	55	1	(5)	51	0	26	4	0	0	0	30	81
17	750.8	Transportation Expense	585	11	(56)	540	0	27	0	0	0	0	27	567
18	756.8	Insurance - Vehicle	917	18	(88)	847	0	0	0	0	0	0	0	847
19	757.8	Insurance - General Liability	1,885	37	(181)	1,741	0	361	0	0	0	0	361	2,102
20	758.8	Insurance - Workman's Comp (2)	566	(47)	0	519	0	6	0	0	0	0	6	525
21	759.8	Insurance - Other	187	4	(18)	173	0	0	0	0	0	0	0	173
22	760.8	Advertising Expense	204	4	(20)	189	0	0	170	0	0	0	170	359
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	3,384	0	1,730	5,113	0	0	0	0	0	0	0	5,113
24	767.8	Reg. Comm. Exp. - Other	458	0	(47)	411	0	0	0	0	0	0	0	411
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	9,278	181	(889)	8,570	0	350	636	0	0	0	987	9,557
27		TOTAL SEWER O & M EXPENSES	64,732	1,932	(3,460)	63,203	0	1,861	2,220	66	0	1,445	5,583	68,786

Notes:
(1) Employee Pensions & Benefits 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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.	(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	156,570	170,657	14,087	9.00%
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8 Employee Pensions & Benefits	38,882	40,725	1,843	4.74%
4	710.1-.8 Purchased Sewer	44,710	44,710	0	0.00%
5	711.1-.8 Sludge Removal	36,000	36,702	702	1.95%
6	715.1-.8 Purchased Power	65,005	65,017	12	0.02%
7	716.1-.8 Fuel for Power Production	0	0	0	0.00%
8	718.1-.8 Chemicals	47,624	48,553	929	1.95%
9	720.1-.8 Materials & Supplies	39,657	40,585	928	2.34%
10	731.1-.8 Contractual Services - Eng.	252	233	(19)	(7.63%)
11	732.1-.8 Contractual Services - Acct.	1,337	1,235	(102)	(7.63%)
12	733.1-.8 Contractual Services - Legal	806	744	(62)	(7.63%)
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8 Contractual Services - Other	16,856	19,100	2,243	13.31%
15	741.1-.8 Rental of Real Building/Real Property	1,196	1,278	82	6.84%
16	742.1-.8 Rental of Equipment	1,255	1,304	49	3.93%
17	750.1-.8 Transportation Expense	4,523	4,591	68	1.49%
18	756.1-.8 Insurance - Vehicle	917	847	(70)	(7.63%)
19	757.1-.8 Insurance - General Liability	1,885	2,102	217	11.54%
20	758.1-.8 Insurance - Workman's Comp	2,801	2,778	(24)	(0.84%)
21	759.1-.8 Insurance - Other	187	173	(14)	(7.63%)
22	760.1-.8 Advertising Expense	204	359	154	75.65%
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3,384	5,113	1,730	51.12%
24	767.1-.8 Reg. Comm. Exp. - Other	454	411	(43)	(9.54%)
25	770.1-.8 Bad Debt Expense	1,637	1,676	39	2.35%
26	775.1-.8 Miscellaneous Expenses	16,928	17,182	254	1.50%
27	**TOTAL SEWER O & M EXPENSES**	483,071	506,073	23,002	4.76%
28	**TOTAL (LESS ACCTS 766 & 767)**	479,233	500,549	21,316	4.45%

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	112,899	125,221	12,322	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	28,037	29,870	1,833	6.54%
4	710.1-.6	Purchased Sewer	44,710	44,710	0	0.00%
5	711.1-.6	Sludge Removal	36,000	36,702	702	1.95%
6	715.1-.6	Purchased Power	64,400	64,400	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	47,624	48,553	929	1.95%
9	720.1-.6	Materials & Supplies	37,487	38,218	731	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	14,778	16,285	1,507	10.20%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	1,200	1,223	23	1.95%
17	750.1-.6	Transportation Expense	3,468	3,535	67	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	2,020	2,044	24	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	3,543	3,613	70	1.96%
27	TOTAL SEWER O & M EXPENSES		396,166	414,373	18,207	4.60%
28	TOTAL (LESS ACCTS 766 & 767)		396,166	414,373	18,207	4.60%

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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.	(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-.7 Salaries & Wages - Employees	12,047	12,752	704	5.85%
2	703.1-.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7 Employee Pensions & Benefits	2,992	3,049	57	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	42	38	(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	665	678	13	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	471	489	18	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	216	209	(7)	(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	1,637	1,676	39	2.35%
26	775.1-.7 Miscellaneous Expenses	4,107	4,013	(94)	(2.30%)
27	**TOTAL SEWER O & M EXPENSES**	22,177	22,903	727	3.28%
28	**TOTAL (LESS ACCTS 766 & 767)**	22,177	22,903	727	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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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	31,624	32,684	1,060	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	7,853	7,806	(47)	(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	563	579	16	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	1,505	1,688	183	12.19%
10	731.1-.8	Contractual Services - Eng.	252	233	(19)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	1,337	1,235	(102)	(7.63%)
12	733.1-.8	Contractual Services - Legal	806	744	(62)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	2,078	2,815	737	35.44%
15	741.1-.8	Rental of Real Building/Real Property	1,196	1,278	82	6.84%
16	742.1-.8	Rental of Equipment	55	81	26	47.33%
17	750.1-.8	Transportation Expense	585	567	(18)	(3.08%)
18	756.1-.8	Insurance - Vehicle	917	847	(70)	(7.63%)
19	757.1-.8	Insurance - General Liability	1,885	2,102	217	11.54%
20	758.1-.8	Insurance - Workman's Comp	566	525	(41)	(7.18%)
21	759.1-.8	Insurance - Other	187	173	(14)	(7.63%)
22	760.1-.8	Advertising Expense	204	359	154	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,384	5,113	1,730	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	454	411	(43)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	9,278	9,557	279	3.00%
27	TOTAL SEWER O & M EXPENSES		64,728	68,796	4,068	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		60,890	63,272	2,382	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

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

6/16/95 8:45 AM B09S.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 Intml.	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				166,000	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					

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	$2,653	$24
51	Marco Island	Docket No. 920655-WS	106,820	958
52	GIGA	Docket No. 920199-WS	677,801	6,075
53	Lehigh	Docket No. 911188-WS	67,100	602 *
54			854,174	7,658
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	8,922
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	3,874
58			1,427,241	12,795
59	Total Projected Rate Case Expense		2,281,415	20,453
60	Annual Amortization		$570,354	$5,113
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	1122
64	% of Total		100.000000%	0.896510%

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year 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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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

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

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

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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. Plt	(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	1,257	40	2.50%	31	0	31	0.00%	0	31
4	389.1 Other Plant & Misc. Equipment	209,808	18	5.56%	11,665	0	11,665	0.00%	0	11,665
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	203	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	741	32	3.13%	23	0	23	0.00%	0	23
8	360.2 Collection Sewers - Force	655,713	30	3.33%	21,835	0	21,835	0.00%	0	21,835
9	361.2 Collection Sewers - Gravity	68,108	45	2.22%	1,512	0	1,512	0.00%	0	1,512
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	17,301	38	2.63%	455	0	455	0.00%	0	455
12	364.2 Flow Measuring Devices	7,954	5	20.00%	1,591	0	1,591	0.00%	0	1,591
13	365.2 Flow Measuring Installation	329	38	2.63%	9	0	9	0.00%	0	9
14	389.2 Other Plant & Misc. Equipment	34,370	18	5.56%	1,911	0	1,911	0.00%	0	1,911
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	48,885	32	3.13%	1,530	0	1,530	0.00%	0	1,530
18	370.3 Receiving Wells	1,610	30	3.33%	54	0	54	0.00%	0	54
19	371.3 Pumping Equipment	489,196	18	5.56%	27,199	0	27,199	0.00%	0	27,199
20	389.3 Other Plant & Misc. Equipment	436	18	5.56%	24	0	24	0.00%	0	24
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	2,932	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	75,191	32	3.13%	2,353	0	2,353	0.00%	0	2,353
24	380.4 Treatment & Disposal	351,251	18	5.56%	19,530	0	19,530	0.00%	0	19,530
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	542,682	30	3.33%	18,071	0	18,071	0.00%	0	18,071
27	389.4 Other Plant & Misc. Equipment	94,518	18	5.56%	5,255	0	5,255	0.00%	0	5,255
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	3,205	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	32,675	40	2.50%	817	0	817	0.00%	0	817
31	390.5 Office Furniture & Equipment	20,193	15	6.67%	1,347	0	1,347	0.00%	0	1,347
32	390.51 Computer Equipment	53,753	6	16.67%	8,961	0	8,961	0.00%	0	8,961
33	391.5 Transportation Equipment	31,011	6	16.67%	5,169	0	5,169	0.00%	0	5,169
34	392.5 Stores Equipment	291	18	5.56%	16	0	16	0.00%	0	16
35	393.5 Tools, Shop & Garage Equipment	11,255	16	6.25%	703	0	703	0.00%	0	703
36	394.5 Laboratory Equipment	10,206	15	6.67%	681	0	681	0.00%	0	681
37	395.5 Power Operated Equipment	12,890	12	8.33%	1,074	0	1,074	0.00%	0	1,074
38	396.5 Communication Equipment	5,849	10	10.00%	585	0	585	0.00%	0	585
39	397.5 Miscellaneous Equipment	2,630	15	6.67%	175	0	175	0.00%	0	175
40	398.5 Other Tangible Plant	4,950	10	10.00%	495	0	495	0.00%	0	495
41	**INTANGIBLE PLANT**	211,065		5.54%	11,696	0	11,696	0.00%	0	11,696
42	**COLLECTION PLANT**	784,719		3.48%	27,336	0	27,336	0.00%	0	27,336
43	**SYSTEM PUMPING PLANT**	540,127		5.33%	28,807	0	28,807	0.00%	0	28,807
44	**TREATMENT AND DISPOSAL PLANT**	1,066,574		4.24%	45,209	0	45,209	0.00%	0	45,209
45	**GENERAL PLANT**	188,908		10.60%	20,023	0	20,023	0.00%	0	20,023
46	**TOTAL DEPRECIATION EXPENSE**	2,791,393		4.77%	133,071	0	133,071	0.00%	0	133,071
47	**LESS: AMORTIZATION OF CIAC**				(41,083)	0	(41,083)		0	(41,083)
48	**NET DEPRECIATION EXPENSE - SEWER**				91,988	0	91,988		0	91,988

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	245	4.37%	11	0	11	0.00%	0	11
2	Line/Main Extension Fees	980,563	4.16%	40,791	0	40,791	0.00%	0	40,791
3	Contributed Lines	0	4.16%	0	0	0	0.00%	0	0
4	Contributed Property Other Than Lines	0	4.24%	0	0	0	0.00%	0	0
5	Service Installation Fees	10,675	2.63%	281	0	281	0.00%	0	281
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	991,483		41,083	0	41,083		0	41,083

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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	7,954	1,591	20.00%
3	365.2 Flow Measuring Installation	329	9	2.74%
4	354.4 Structures & Improvements	75,191	2,353	3.13%
5	380.4 Treatment & Disposal	351,251	19,530	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	542,682	18,071	3.33%
8	389.4 Other Plant & Misc. Equipment	94,518	5,255	5.56%
9	**COMPOSITE RATE**	1,071,925	46,809	4.37%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	741	23	3.10%
12	360.2 Collection Sewers - Force	655,713	21,835	3.33%
13	361.2 Collection Sewers - Gravity	68,108	1,512	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	34,370	1,911	5.56%
16	354.3 Structures & Improvements	48,885	1,530	3.13%
17	370.3 Receiving Wells	1,610	54	3.35%
18	371.3 Pumping Equipment	489,196	27,199	5.56%
19	389.3 Other Plant & Misc. Equipment	436	24	5.50%
20	**COMPOSITE RATE**	1,299,059	54,088	4.16%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	17,301	455	2.63%
23	**COMPOSITE RATE**	17,301	455	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	1,071,925	46,809	4.37%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	1,299,059	54,088	4.16%
27	Service Installation Fees (Line 23)	17,301	455	2.63%
28	**COMPOSITE RATE**	2,388,285	101,352	4.24%

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 / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 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%)**	27,422	0	27,422	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	12,913	739	13,653	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	12,913	739	13,653		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	39,144	0	39,144		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	39,144	0	39,144		
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**	39,144	0	39,144		
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)**	79,479	739	80,218		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 / Duval / Woodmere
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
		1996 INCOME TAXES			
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	609,374	0	609,374	B-4(S)
3	Less:				
4	O & M Expenses	491,698	14,375	506,073	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	91,988	0	91,988	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	79,479	28,161	107,640	B-15(S)
8	Pre-Tax Operating Expenses	663,165	42,536	705,701	
9	**PRE-TAX OPERATING INCOME**	(53,791)	(42,536)	(96,327)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(53,791)	(42,536)	(96,327)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,209,742	3,964	1,213,706	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	63,995	210	64,205	C-3
17	Net Taxable Income (L11 - L16)	(117,786)	(42,746)	(160,532)	
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)	(45,436)	(16,489)	(61,925)	
20	Less:				
21	Parent Debt Adjustment	4,297	0	4,297	C-1(S)
22	Investment Tax Credit	610	0	610	C-7(S)
23	**TOTAL INCOME TAXES**	(50,343)	(16,489)	(66,832)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Duval / Woodmere
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	536,753	0	536,753	A-6 (S)
2	Utility Land & Land Rights	47,262	0	47,262	A-6 (S)
3	Non-Used and Useful	(51,730)	0	(51,730)	A-7 (S)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(129,727)	0	(129,727)	A-10 (S)
6	CIAC	(122,094)	0	(122,094)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	44,743	0	44,743	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(3,613)	0	(3,613)	Vol. II
13	Deferred Taxes	(4,080)	0	(4,080)	C-7 (S)
14	Working Capital Allowance	20,926	0	20,926	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	338,441	0	338,441	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1996

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Zephyr 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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Zephyr 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**		226,913
10	Utility Adjustment to ordered balance (1)		2,695
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		229,608
16			
17			
18	1993 Additions		268,595
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,850
21	1993 Net Additions		270,446
22	**12/31/93 Balance**		500,054
23			
24			
25	1994 Additions		23,552
26	1994 Retirements		2,153
27	1994 Adjustments		0
28	1994 Net Additions		21,399
29	**12/31/94 Balance**		521,452
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(582)
32	1995 Additions		34,199
33	1995 Retirements		800
34	1995 Adjustments		0
35	1995 Net Additions		33,399
36	**12/31/95 Balance**		554,270
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(5,432)
39	1996 Additions		57,341
40	1996 Retirements		10,061
41	1996 Adjustments		0
42	1996 Net Additions		47,280
43	**12/31/96 Balance**		596,118

(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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2,695	0	0	0	2,695	0	2,695	2,695	0	2,695
3	352.1 Franchises	520	0	0	0	520	0	520	520	0	520
4	389.1 Other Plant & Misc. Equipment	120	0	0	0	120	0	120	120	0	120
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	43,137	0	0	0	43,137	0	43,137	43,137	0	43,137
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	131,669	0	0	0	131,669	0	131,669	131,669	0	131,669
9	361.2 Collection Sewers - Gravity	3,839	0	0	0	3,839	0	3,839	3,839	0	3,839
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,442	0	0	0	1,442	0	1,442	1,442	0	1,442
12	364.2 Flow Measuring Devices	36	0	0	0	36	0	36	36	0	36
13	365.2 Flow Measuring Installation	7	0	0	0	7	0	7	7	0	7
14	389.2 Other Plant & Misc. Equipment	96	0	0	0	96	0	96	96	0	96
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	2,559	0	0	0	2,559	0	2,559	2,559	0	2,559
18	370.3 Receiving Wells	811	0	0	0	811	0	811	811	0	811
19	371.3 Pumping Equipment	115,565	0	0	0	115,565	0	115,565	115,565	0	115,565
20	389.3 Other Plant & Misc. Equipment	196	0	0	0	196	0	196	196	0	196
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	2,748	0	0	0	2,748	0	2,748	2,748	0	2,748
23	354.4 Structures & Improvements	48,184	49,980	(10,000)	39,980	88,164	0	88,164	78,938	0	78,938
24	380.4 Treatment & Disposal	116,658	0	0	0	116,658	0	116,658	116,658	0	116,658
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1,837	0	0	0	1,837	0	1,837	1,837	0	1,837
27	389.4 Other Plant & Misc. Equipment	189	0	0	0	189	0	189	189	0	189
28	GENERAL PLANT										
29	353.5 Land & Land Rights	1,377	0	0	0	1,377	0	1,377	1,377	0	1,377
30	354.5 Structures & Improvements	13,998	118	(61)	57	14,055	0	14,055	14,037	0	14,037
31	390.5 Office Furniture & Equipment	8,675	0	0	0	8,675	0	8,675	8,675	0	8,675
32	390.51 Computer Equipment	20,438	4,384	0	4,384	24,822	0	24,822	23,092	0	23,092
33	391.5 Transportation Equipment	12,965	589	0	589	13,554	0	13,554	13,322	0	13,322
34	392.5 Stores Equipment	125	0	0	0	125	0	125	125	0	125
35	393.5 Tools, Shop & Garage Equipment	4,728	178	0	178	4,905	0	4,905	4,835	0	4,835
36	394.5 Laboratory Equipment	4,300	139	0	139	4,440	0	4,440	4,385	0	4,385
37	395.5 Power Operated Equipment	4,355	1,953	0	1,953	6,308	0	6,308	5,538	0	5,538
38	396.5 Communication Equipment	2,513	0	0	0	2,513	0	2,513	2,513	0	2,513
39	397.5 Miscellaneous Equipment	1,130	0	0	0	1,130	0	1,130	1,130	0	1,130
40	398.5 Other Tangible Plant	2,126	0	0	0	2,126	0	2,126	2,126	0	2,126
41	**INTANGIBLE PLANT**	3,335	0	0	0	3,335	0	3,335	3,335	0	3,335
42	**COLLECTION PLANT**	180,026	0	0	0	180,026	0	180,026	180,026	0	180,026
43	**SYSTEM PUMPING PLANT**	119,131	0	0	0	119,131	0	119,131	119,131	0	119,131
44	**TREATMENT AND DISPOSAL PLANT**	169,816	49,980	(10,000)	39,980	209,596	0	209,596	200,370	0	200,370
45	**GENERAL PLANT**	76,730	7,361	(61)	7,300	84,030	0	84,030	81,153	0	81,153
46	**TOTAL PLANT IN SERVICE**	548,838	57,341	(10,061)	47,280	596,118	0	596,118	584,015	0	584,015
47	**LAND & LAND RIGHTS**	47,262	0	0	0	47,262	0	47,262	47,262	0	47,262
48	**TOTAL PIS LESS LAND**	501,576	57,341	(10,061)	47,280	548,856	0	548,856	536,753	0	536,753

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 / Zephyr 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	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	0	2,695
3	352.1 Franchises	520	520	520	520	520	520	520	520	520	520	520	520	520	0	520
4	389.1 Other Plant & Misc. Equipment	120	120	120	120	120	120	120	120	120	120	120	120	120	0	120
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	43,137	43,137	43,137	43,137	43,137	43,137	43,137	43,137	43,137	43,137	43,137	43,137	43,137	0	43,137
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	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	131,669	0	131,669
9	361.2 Collection Sewers - Gravity	3,639	3,639	3,639	3,639	3,639	3,639	3,639	3,639	3,639	3,639	3,639	3,639	3,639	0	3,639
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	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	0	1,442
12	364.2 Flow Measuring Devices	36	36	36	36	36	36	36	36	36	36	36	36	36	0	36
13	365.2 Flow Measuring Installation	7	7	7	7	7	7	7	7	7	7	7	7	7	0	7
14	389.2 Other Plant & Misc. Equipment	98	98	98	98	98	98	98	98	98	98	98	98	98	0	98
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	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	0	2,559
18	370.3 Receiving Wells	811	811	811	811	811	811	811	811	811	811	811	811	811	0	811
19	371.3 Pumping Equipment	115,565	115,565	115,565	115,565	115,565	115,565	115,565	115,565	115,565	115,565	115,565	115,565	115,565	0	115,565
20	389.3 Other Plant & Misc. Equipment	196	196	196	196	196	196	196	196	196	196	196	196	196	0	196
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	0	2,748
23	354.4 Structures & Improvements	48,184	48,184	48,184	88,164	88,164	88,164	88,164	88,164	88,164	88,164	88,164	88,164	88,164	39,980	78,938
24	380.4 Treatment & Disposal	116,658	116,658	116,658	116,658	116,658	116,658	116,658	116,658	116,658	116,658	116,658	116,658	116,658	0	116,658
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	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	0	1,837
27	389.4 Other Plant & Misc. Equipment	189	189	189	189	189	189	189	189	189	189	189	189	189	0	189
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	0	1,377
30	354.5 Structures & Improvements	13,998	14,045	14,049	14,059	14,061	14,063	14,013	14,015	14,016	14,026	14,035	14,046	14,055	57	14,037
31	390.5 Office Furniture & Equipment	8,675	8,675	8,675	8,675	8,675	8,675	8,675	8,675	8,675	8,675	8,675	8,675	8,675	0	8,675
32	390.51 Computer Equipment	20,438	22,177	22,311	22,670	22,741	22,813	23,238	23,310	23,361	23,740	24,086	24,483	24,822	4,384	23,092
33	391.5 Transportation Equipment	12,965	13,199	13,217	13,265	13,275	13,284	13,342	13,351	13,361	13,409	13,455	13,506	13,554	589	13,322
34	392.5 Stores Equipment	125	125	125	125	125	125	125	125	125	125	125	125	125	0	125
35	393.5 Tools, Shop & Garage Equipment	4,728	4,798	4,803	4,818	4,821	4,824	4,841	4,844	4,847	4,861	4,875	4,891	4,905	178	4,835
36	394.5 Laboratory Equipment	4,300	4,356	4,360	4,371	4,373	4,376	4,389	4,392	4,394	4,405	4,416	4,428	4,440	139	4,385
37	395.5 Power Operated Equipment	4,355	5,130	5,190	5,350	5,382	5,413	5,603	5,635	5,667	5,826	5,981	6,149	6,306	1,953	5,538
38	396.5 Communication Equipment	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	0	2,513
39	397.5 Miscellaneous Equipment	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	0	1,130
40	398.5 Other Tangible Plant	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	0	2,126
41	**INTANGIBLE PLANT**	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	0	3,335
42	**COLLECTION PLANT**	180,026	180,026	180,026	180,026	180,026	180,026	180,026	180,026	180,026	180,026	180,026	180,026	180,026	0	180,026
43	**SYSTEM PUMPING PLANT**	119,131	119,131	119,131	119,131	119,131	119,131	119,131	119,131	119,131	119,131	119,131	119,131	119,131	0	119,131
44	**TREATMENT AND DISPOSAL PLANT**	169,616	169,616	169,616	209,596	209,596	209,596	209,596	209,596	209,596	209,596	209,596	209,596	209,596	39,980	200,370
45	**GENERAL PLANT**	76,730	79,650	79,876	80,478	80,596	80,718	81,371	81,491	81,611	82,213	82,795	83,428	84,030	7,300	81,153
46	**TOTAL PLANT IN SERVICE**	548,838	551,758	551,983	592,585	592,685	592,805	593,459	593,579	593,699	594,301	594,882	595,515	596,118	47,280	584,015
47	**LAND & LAND RIGHTS**	47,262	47,262	47,262	47,262	47,262	47,262	47,262	47,262	47,262	47,262	47,262	47,262	47,262	0	47,262
48	**TOTAL PIS LESS LAND**	501,576	504,496	504,722	545,304	545,424	545,544	546,197	546,317	546,437	547,039	547,621	548,254	548,856	47,280	536,753

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	39,980	0	0	0	0	0	0	0	0	0	39,980	30,754
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	47	4	10	2	2	(50)	2	2	10	9	10	10	57	39
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	1,739	134	359	71	71	426	71	71	359	348	377	359	4,384	2,654
33	391.5 Transportation Equipment	234	18	48	10	10	57	10	10	48	47	51	48	589	357
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	70	5	15	3	3	17	3	3	15	14	15	15	178	107
36	394.5 Laboratory Equipment	55	4	11	2	2	14	2	2	11	11	12	11	139	84
37	395.5 Power Operated Equipment	775	60	160	32	32	190	32	32	160	154	168	160	1,953	1,182
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	39,980	0	0	0	0	0	0	0	0	0	39,980	30,754
45	**GENERAL PLANT**	2,920	225	602	120	120	653	120	120	602	582	633	602	7,300	4,423
46	**TOTAL NET ADDITIONS**	2,920	225	40,582	120	120	653	120	120	602	582	633	602	47,280	35,177
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	2,920	225	40,582	120	120	653	120	120	602	582	633	602	47,280	35,177

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	49,980	0	0	0	0	0	0	0	0	0	49,980	38,446
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	47	4	10	2	2	11	2	2	10	9	10	10	118	72
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	1,739	134	359	71	71	426	71	71	359	346	377	359	4,384	2,654
33	391.5 Transportation Equipment	234	18	48	10	10	57	10	10	48	47	51	48	589	357
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	70	5	15	3	3	17	3	3	15	14	15	15	178	107
36	394.5 Laboratory Equipment	55	4	11	2	2	14	2	2	11	11	12	11	139	84
37	395.5 Power Operated Equipment	775	60	160	32	32	190	32	32	160	154	168	160	1,953	1,182
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	49,980	0	0	0	0	0	0	0	0	0	49,980	38,446
45	GENERAL PLANT	2,920	225	602	120	120	715	120	120	602	582	633	602	7,361	4,456
46	TOTAL GROSS ADDITIONS	2,920	225	50,582	120	120	715	120	120	602	582	633	602	57,341	42,902
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	2,920	225	50,582	120	120	715	120	120	602	582	633	602	57,341	42,902

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	10,000	0	0	0	0	0	0	0	0	0	10,000	7,692
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	61	0	0	0	0	0	0	61	33
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	10,000	0	0	0	0	0	0	0	0	0	10,000	7,692
45	**GENERAL PLANT**	0	0	0	0	0	61	0	0	0	0	0	0	61	33
46	**TOTAL RETIREMENTS**	0	0	10,000	0	0	61	0	0	0	0	0	0	10,061	7,725
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	10,000	0	0	61	0	0	0	0	0	0	10,061	7,725

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 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 / Zephyr 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)

(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	2,695	0.00%	0
3	352.1 Franchises	520	0.00%	0
4	389.1 Other Plant & Misc. Equipment	120	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	43,137	0.00%	0
7	354.2 Structures & Improvements	0	14.70%	0
8	360.2 Collection Sewers - Force	131,669	14.70%	19,355
9	361.2 Collection Sewers - Gravity	3,639	14.70%	535
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	1,442	0.00%	0
12	364.2 Flow Measuring Devices	36	0.00%	0
13	365.2 Flow Measuring Installation	7	0.00%	0
14	389.2 Other Plant & Misc. Equipment	96	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	2,559	14.70%	376
18	370.3 Receiving Wells	811	14.70%	119
19	371.3 Pumping Equipment	115,565	14.70%	16,988
20	389.3 Other Plant & Misc. Equipment	196	14.70%	29
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	2,748	0.00%	0
23	354.4 Structures & Improvements	78,938	13.70%	10,814
24	380.4 Treatment & Disposal	116,658	13.70%	15,982
25	381.4 Plant Sewers	0	13.70%	0
26	382.4 Outfall Sewer Lines	1,837	0.00%	0
27	389.4 Other Plant & Misc. Equipment	189	13.70%	26
28	GENERAL PLANT			
29	353.5 Land & Land Rights	1,377	0.00%	0
30	354.5 Structures & Improvements	14,037	0.00%	0
31	390.5 Office Furniture & Equipment	8,675	0.00%	0
32	390.51 Computer Equipment	23,092	0.00%	0
33	391.5 Transportation Equipment	13,322	0.00%	0
34	392.5 Stores Equipment	125	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	4,835	0.00%	0
36	394.5 Laboratory Equipment	4,385	0.00%	0
37	395.5 Power Operated Equipment	5,538	0.00%	0
38	396.5 Communication Equipment	2,513	0.00%	0
39	397.5 Miscellaneous Equipment	1,130	0.00%	0
40	398.5 Other Tangible Plant	2,126	0.00%	0
41	INTANGIBLE PLANT	3,335	0.00%	0
42	COLLECTION PLANT	180,026	11.05%	19,890
43	SYSTEM PUMPING PLANT	119,131	14.70%	17,512
44	TREATMENT AND DISPOSAL PLANT	200,370	13.39%	26,822
45	GENERAL PLANT	81,153	0.00%	0
46	TOTAL PLANT IN SERVICE	584,015	11.00%	64,224
47	LAND & LAND RIGHTS	47,262	0.00%	0
48	TOTAL PIS LESS LAND	536,753	11.97%	64,224

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1996
SUMMARY

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	64,224	0	64,224	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(12,494)	0	(12,494)	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**	51,730	0	51,730	

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 / Zephyr 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

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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**		61,985
10	Utility Adjustment to ordered balance (1)		(3,531)
11	1992 Additions		5,604
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		5,604
15	**12/31/92 Balance**		64,058
16			
17			
18	1993 Additions		11,680
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	296
21	1993 Net Additions		11,976
22	**12/31/93 Balance**		76,034
23			
24			
25	1994 Additions		24,947
26	1994 Retirements		2,153
27	1994 Adjustments		0
28	1994 Net Additions		22,794
29	**12/31/94 Balance**		98,829
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(258)
32	1995 Additions		26,850
33	1995 Retirements		800
34	1995 Adjustments		0
35	1995 Net Additions		26,051
36	**12/31/95 Balance**		124,621
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,557)
39	1996 Additions		28,776
40	1996 Retirements		10,061
41	1996 Adjustments		0
42	1996 Net Additions		18,715
43	**12/31/96 Balance**		141,779

(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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	269	67	336	0	336	302	0	302
3	352.1 Franchises	74	13	87	0	87	81	0	81
4	389.1 Other Plant & Misc. Equipment	31	7	38	0	38	34	0	34
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	2,112	0	2,112	0	2,112	2,112	0	2,112
8	360.2 Collection Sewers - Force	22,608	4,385	26,993	0	26,993	24,801	0	24,801
9	361.2 Collection Sewers - Gravity	635	81	716	0	716	675	0	675
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	250	38	288	0	288	269	0	269
12	364.2 Flow Measuring Devices	21	7	28	0	28	24	0	24
13	365.2 Flow Measuring Installation	1	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	23	5	28	0	28	26	0	26
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	485	80	565	0	565	525	0	525
18	370.3 Receiving Wells	167	27	194	0	194	181	0	181
19	371.3 Pumping Equipment	15,674	6,425	22,099	0	22,099	18,887	0	18,887
20	389.3 Other Plant & Misc. Equipment	51	11	62	0	62	56	0	56
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	6,664	(7,529)	(865)	0	(865)	207	0	207
24	380.4 Treatment & Disposal	37,015	6,486	43,501	0	43,501	40,258	0	40,258
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	380	61	441	0	441	411	0	411
27	389.4 Other Plant & Misc. Equipment	54	11	65	0	65	59	0	59
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3,164	290	3,454	0	3,454	3,307	0	3,307
31	390.5 Office Furniture & Equipment	3,998	579	4,577	0	4,577	4,288	0	4,288
32	390.51 Computer Equipment	9,386	3,849	13,235	0	13,235	11,310	0	11,310
33	391.5 Transportation Equipment	9,577	2,221	11,798	0	11,798	10,688	0	10,688
34	392.5 Stores Equipment	42	7	49	0	49	46	0	46
35	393.5 Tools, Shop & Garage Equipment	2,446	302	2,748	0	2,748	2,597	0	2,597
36	394.5 Laboratory Equipment	636	292	928	0	928	782	0	782
37	395.5 Power Operated Equipment	4,444	461	4,905	0	4,905	4,675	0	4,675
38	396.5 Communication Equipment	1,175	251	1,426	0	1,426	1,300	0	1,300
39	397.5 Miscellaneous Equipment	284	75	359	0	359	322	0	322
40	398.5 Other Tangible Plant	1,397	213	1,610	0	1,610	1,503	0	1,503
41	INTANGIBLE PLANT	374	87	461	0	461	417	0	417
42	COLLECTION PLANT	25,650	4,516	30,166	0	30,166	27,908	0	27,908
43	SYSTEM PUMPING PLANT	16,377	6,543	22,920	0	22,920	19,649	0	19,649
44	TREATMENT AND DISPOSAL PLANT	44,113	(971)	43,142	0	43,142	40,935	0	40,935
45	GENERAL PLANT	36,550	8,540	45,090	0	45,090	40,818	0	40,818
46	TOTAL SEWER ACCUM. DEPR.	123,064	18,715	141,779	0	141,779	129,727	0	129,727

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	269	275	281	287	293	299	300	306	312	318	324	330	336	67	302
3	352.1 Franchises	74	75	76	77	78	79	81	82	83	84	85	86	87	13	81
4	389.1 Other Plant & Misc. Equipment	31	32	33	34	35	36	32	33	34	35	36	37	38	7	34
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	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	0	2,112
8	360.2 Collection Sewers - Force	22,608	22,973	23,338	23,703	24,068	24,433	24,803	25,168	25,533	25,898	26,263	26,628	26,993	4,385	24,801
9	361.2 Collection Sewers - Gravity	635	642	649	656	663	670	674	681	688	695	702	709	716	81	675
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	250	253	256	259	262	265	270	273	276	279	282	285	288	38	269
12	364.2 Flow Measuring Devices	21	22	23	24	25	26	22	23	24	25	26	27	28	7	24
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	23	23	23	23	23	23	28	28	28	28	28	28	28	5	26
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	485	492	499	506	513	520	523	530	537	544	551	558	565	80	525
18	370.3 Receiving Wells	167	169	171	173	175	177	182	184	186	188	190	192	194	27	181
19	371.3 Pumping Equipment	15,674	16,209	16,744	17,279	17,814	18,349	18,889	19,424	19,959	20,494	21,029	21,564	22,099	6,425	18,887
20	389.3 Other Plant & Misc. Equipment	51	52	53	54	55	56	56	57	58	59	60	61	62	11	56
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	6,664	6,870	7,076	(2,718)	(2,512)	(2,306)	(2,101)	(1,895)	(1,689)	(1,483)	(1,277)	(1,071)	(865)	(7,529)	207
24	380.4 Treatment & Disposal	37,015	37,556	38,097	38,638	39,179	39,720	40,255	40,796	41,337	41,878	42,419	42,960	43,501	6,486	40,258
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	380	385	390	395	400	405	411	416	421	426	431	436	441	61	411
27	389.4 Other Plant & Misc. Equipment	54	55	56	57	58	59	59	60	61	62	63	64	65	11	59
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	3,164	3,193	3,222	3,251	3,280	3,309	3,280	3,309	3,338	3,367	3,396	3,425	3,454	290	3,307
31	390.5 Office Furniture & Equipment	3,998	4,046	4,094	4,142	4,190	4,238	4,289	4,337	4,385	4,433	4,481	4,529	4,577	579	4,288
32	390.51 Computer Equipment	9,386	9,707	10,028	10,349	10,670	10,991	11,309	11,630	11,951	12,272	12,593	12,914	13,235	3,849	11,310
33	391.5 Transportation Equipment	9,577	9,762	9,947	10,132	10,317	10,502	10,688	10,873	11,058	11,243	11,428	11,613	11,798	2,221	10,688
34	392.5 Stores Equipment	42	43	44	45	46	47	43	44	45	46	47	48	49	7	46
35	393.5 Tools, Shop & Garage Equipment	2,446	2,471	2,496	2,521	2,546	2,571	2,598	2,623	2,648	2,673	2,698	2,723	2,748	302	2,597
36	394.5 Laboratory Equipment	636	660	684	708	732	756	784	808	832	856	880	904	928	292	782
37	395.5 Power Operated Equipment	4,444	4,482	4,520	4,558	4,596	4,634	4,677	4,715	4,753	4,791	4,829	4,867	4,905	461	4,675
38	396.5 Communication Equipment	1,175	1,196	1,217	1,238	1,259	1,280	1,300	1,321	1,342	1,363	1,384	1,405	1,426	251	1,300
39	397.5 Miscellaneous Equipment	284	290	296	302	308	314	323	329	335	341	347	353	359	75	322
40	398.5 Other Tangible Plant	1,397	1,415	1,433	1,451	1,469	1,487	1,502	1,520	1,538	1,556	1,574	1,592	1,610	213	1,503
41	**INTANGIBLE PLANT**	374	382	390	398	406	414	413	421	429	437	445	453	461	87	417
42	**COLLECTION PLANT**	25,650	26,026	26,402	26,778	27,154	27,530	27,910	28,286	28,662	29,038	29,414	29,790	30,166	4,516	27,908
43	**SYSTEM PUMPING PLANT**	16,377	16,922	17,467	18,012	18,557	19,102	19,650	20,195	20,740	21,285	21,830	22,375	22,920	6,543	19,649
44	**TREATMENT AND DISPOSAL PLANT**	44,113	44,866	45,619	36,372	37,125	37,878	38,624	39,377	40,130	40,883	41,636	42,389	43,142	(971)	40,935
45	**GENERAL PLANT**	36,550	37,266	37,982	38,698	39,414	40,130	40,794	41,510	42,226	42,942	43,658	44,374	45,090	8,540	40,818
46	**TOTAL SEWER ACCUM. DEPR**	123,064	125,462	127,860	120,258	122,656	125,054	127,391	129,789	132,187	134,585	136,983	139,381	141,779	18,715	129,727

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	6	6	6	6	6	1	6	6	6	6	6	6	67	33
3	352.1 Franchises	1	1	1	1	1	2	1	1	1	1	1	1	13	7
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
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	365	365	365	365	365	370	365	365	365	365	365	365	4,385	2,193
9	361.2 Collection Sewers - Gravity	7	7	7	7	7	4	7	7	7	7	7	7	81	40
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	3	3	3	3	3	5	3	3	3	3	3	3	38	19
12	364.2 Flow Measuring Devices	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
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	5	0	0	0	0	0	0	5	3
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	3	7	7	7	7	7	7	80	40
18	370.3 Receiving Wells	2	2	2	2	2	5	2	2	2	2	2	2	27	14
19	371.3 Pumping Equipment	535	535	535	535	535	540	535	535	535	535	535	535	6,425	3,213
20	389.3 Other Plant & Misc. Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
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	206	206	(9,794)	206	206	205	206	206	206	206	206	206	(7,529)	(6,457)
24	380.4 Treatment & Disposal	541	541	541	541	541	535	541	541	541	541	541	541	6,486	3,243
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	5	5	5	5	5	6	5	5	5	5	5	5	61	31
27	389.4 Other Plant & Misc. Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
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	29	29	29	29	29	(29)	29	29	29	29	29	29	290	143
31	390.5 Office Furniture & Equipment	48	48	48	48	48	51	48	48	48	48	48	48	579	290
32	390.51 Computer Equipment	321	321	321	321	321	318	321	321	321	321	321	321	3,849	1,924
33	391.5 Transportation Equipment	185	185	185	185	185	186	185	185	185	185	185	185	2,221	1,111
34	392.5 Stores Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
35	393.5 Tools, Shop & Garage Equipment	25	25	25	25	25	27	25	25	25	25	25	25	302	151
36	394.5 Laboratory Equipment	24	24	24	24	24	28	24	24	24	24	24	24	292	146
37	395.5 Power Operated Equipment	38	38	38	38	38	43	38	38	38	38	38	38	461	231
38	396.5 Communication Equipment	21	21	21	21	21	20	21	21	21	21	21	21	251	125
39	397.5 Miscellaneous Equipment	6	6	6	6	6	9	6	6	6	6	6	6	75	38
40	398.5 Other Tangible Plant	18	18	18	18	18	15	18	18	18	18	18	18	213	106
41	**INTANGIBLE PLANT**	8	8	8	8	8	(1)	8	8	8	8	8	8	87	43
42	**COLLECTION PLANT**	376	376	376	376	376	380	376	376	376	376	376	376	4,516	2,258
43	**SYSTEM PUMPING PLANT**	545	545	545	545	545	548	545	545	545	545	545	545	6,543	3,272
44	**TREATMENT AND DISPOSAL PLANT**	753	753	(9,247)	753	753	746	753	753	753	753	753	753	(971)	(3,178)
45	**GENERAL PLANT**	716	716	716	716	716	664	716	716	716	716	716	716	8,540	4,268
46	**TOTAL NET ADDITIONS**	2,398	2,398	(7,602)	2,398	2,398	2,337	2,398	2,398	2,398	2,398	2,398	2,398	18,715	6,663

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple 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	6	6	6	6	6	1	6	6	6	6	6	6	67	33
3	352.1 Franchises	1	1	1	1	1	2	1	1	1	1	1	1	13	7
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
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	365	365	365	365	365	370	365	365	365	365	365	365	4,385	2,193
9	361.2 Collection Sewers - Gravity	7	7	7	7	7	4	7	7	7	7	7	7	81	40
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	3	3	3	3	3	5	3	3	3	3	3	3	38	19
12	364.2 Flow Measuring Devices	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
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	5	0	0	0	0	0	0	5	3
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	3	7	7	7	7	7	7	80	40
18	370.3 Receiving Wells	2	2	2	2	2	5	2	2	2	2	2	2	27	14
19	371.3 Pumping Equipment	535	535	535	535	535	540	535	535	535	535	535	535	6,425	3,213
20	389.3 Other Plant & Misc. Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
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	206	206	206	206	206	205	206	206	206	206	206	206	2,471	1,235
24	360.4 Treatment & Disposal	541	541	541	541	541	535	541	541	541	541	541	541	6,488	3,243
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	5	5	5	5	5	6	5	5	5	5	5	5	61	31
27	389.4 Other Plant & Misc. Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	5
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	29	29	29	29	29	32	29	29	29	29	29	29	351	176
31	390.5 Office Furniture & Equipment	48	48	48	48	48	51	48	48	48	48	48	48	579	290
32	390.51 Computer Equipment	321	321	321	321	321	318	321	321	321	321	321	321	3,849	1,924
33	391.5 Transportation Equipment	185	185	185	185	185	186	185	185	185	185	185	185	2,221	1,111
34	392.5 Stores Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
35	393.5 Tools, Shop & Garage Equipment	25	25	25	25	25	27	25	25	25	25	25	25	302	151
36	394.5 Laboratory Equipment	24	24	24	24	24	28	24	24	24	24	24	24	292	146
37	395.5 Power Operated Equipment	38	38	38	38	38	43	38	38	38	38	38	38	461	231
38	396.5 Communication Equipment	21	21	21	21	21	20	21	21	21	21	21	21	251	125
39	397.5 Miscellaneous Equipment	6	6	6	6	6	9	6	6	6	6	6	6	75	38
40	398.5 Other Tangible Plant	18	18	18	18	18	15	18	18	18	18	18	18	213	106
41	**INTANGIBLE PLANT**	8	8	8	8	8	(1)	8	8	8	8	8	8	87	43
42	**COLLECTION PLANT**	376	376	376	376	376	380	376	376	376	376	376	376	4,516	2,258
43	**SYSTEM PUMPING PLANT**	545	545	545	545	545	548	545	545	545	545	545	545	6,543	3,272
44	**TREATMENT AND DISPOSAL PLANT**	753	753	753	753	753	748	753	753	753	753	753	753	9,029	4,514
45	**GENERAL PLANT**	716	716	716	716	716	725	716	716	716	716	716	716	8,601	4,301
46	**TOTAL GROSS ADDITIONS**	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	28,776	14,386

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	10,000	0	0	0	0	0	0	0	0	0	10,000	7,692
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	61	0	0	0	0	0	0	61	33
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	10,000	0	0	0	0	0	0	0	0	0	10,000	7,692
45	**GENERAL PLANT**	0	0	0	0	0	61	0	0	0	0	0	0	61	33
46	**TOTAL RETIREMENTS**	0	0	10,000	0	0	61	0	0	0	0	0	0	10,061	7,725

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

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

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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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	302	0.00%	0
3	352.1 Franchises	81	0.00%	0
4	389.1 Other Plant & Misc. Equipment	34	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	2,112	14.70%	310
8	360.2 Collection Sewers - Force	24,801	14.70%	3,646
9	361.2 Collection Sewers - Gravity	675	14.70%	99
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	269	0.00%	0
12	364.2 Flow Measuring Devices	24	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	26	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	525	14.70%	77
18	370.3 Receiving Wells	181	14.70%	27
19	371.3 Pumping Equipment	18,887	14.70%	2,776
20	389.3 Other Plant & Misc. Equipment	56	14.70%	8
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	207	13.70%	28
24	380.4 Treatment & Disposal	40,258	13.70%	5,515
25	381.4 Plant Sewers	0	13.70%	0
26	382.4 Outfall Sewer Lines	411	0.00%	0
27	389.4 Other Plant & Misc. Equipment	59	13.70%	8
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	3,307	0.00%	0
31	390.5 Office Furniture & Equipment	4,288	0.00%	0
32	390.51 Computer Equipment	11,310	0.00%	0
33	391.5 Transportation Equipment	10,688	0.00%	0
34	392.5 Stores Equipment	46	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	2,597	0.00%	0
36	394.5 Laboratory Equipment	782	0.00%	0
37	395.5 Power Operated Equipment	4,675	0.00%	0
38	396.5 Communication Equipment	1,300	0.00%	0
39	397.5 Miscellaneous Equipment	322	0.00%	0
40	398.5 Other Tangible Plant	1,503	0.00%	0
41	**INTANGIBLE PLANT**	417	0.00%	0
42	**COLLECTION PLANT**	27,908	14.53%	4,055
43	**SYSTEM PUMPING PLANT**	19,649	14.70%	2,888
44	**TREATMENT AND DISPOSAL PLANT**	40,935	13.56%	5,551
45	**GENERAL PLANT**	40,818	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	129,727	9.63%	12,494

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 / Zephyr 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.	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 / Zephyr 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.	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**		119,994
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**		119,994
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		0
22	**12/31/93 Balance**		119,994
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		119,994
30			
31			
32	1995 Additions		1,400
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		1,400
36	**12/31/95 Balance**		121,394
37			
38			
39	1996 Additions		1,400
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		1,400
43	**12/31/96 Balance**		122,794

(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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	30,230	0	30,230	0	30,230	30,230	0	30,230	0.00%	0
2	Line/Main Extensions	89,764	0	89,764	0	89,764	89,764	0	89,764	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	11.05%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	14.70%	0
5	Service Installation Fees	1,400	1,400	2,800	0	2,800	2,100	0	2,100	0.00%	0
6	**TOTAL SEWER CIAC**	121,394	1,400	122,794	0	122,794	122,094	0	122,094	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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	30,230	30,230	30,230	30,230	30,230	30,230	30,230	30,230	30,230	30,230	30,230	30,230	30,230	0	30,230
2	Line/Main Extensions	89,764	89,764	89,764	89,764	89,764	89,764	89,764	89,764	89,764	89,764	89,764	89,764	89,764	0	89,764
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	1,400	1,400	1,400	1,400	1,400	1,750	2,100	2,450	2,800	2,800	2,800	2,800	2,800	1,400	2,100
6	TOTAL SEWER CIAC	121,394	121,394	121,394	121,394	121,394	121,744	122,094	122,444	122,794	122,794	122,794	122,794	122,794	1,400	122,094

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 (5)
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	350	350	350	350	0	0	0	0	1,400	700
6	TOTAL	0	0	0	0	350	350	350	350	0	0	0	0	1,400	700

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	350	350	350	350	0	0	0	0	1,400	700
6	TOTAL	0	0	0	0	350	350	350	350	0	0	0	0	1,400	700

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

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

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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**	24,494
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	3,000
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,000
15	**12/31/92 Balance**	27,494
16		
17		
18	1993 Additions	3,769
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	3,769
22	**12/31/93 Balance**	31,263
23		
24		
25	1994 Additions	5,421
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	5,421
29	**12/31/94 Balance**	36,684
30		
31		
32	1995 Additions	5,399
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	5,399
36	**12/31/95 Balance**	42,083
37		
38		
39	1996 Additions	5,321
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	5,321
43	**12/31/96 Balance**	47,404

(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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	11,310	1,382	12,692	0	12,692	12,001	0	12,001	0.00%	0
2	Line/Main Extensions	30,755	3,884	34,639	0	34,639	32,697	0	32,697	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	14.53%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	14.70%	0
5	Service Installation Fees	18	55	73	0	73	45	0	45	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	42,083	5,321	47,404	0	47,404	44,743	0	44,743	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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	11,310	11,425	11,540	11,655	11,770	11,885	12,002	12,117	12,232	12,347	12,462	12,577	12,692	1,382	12,001
2	Line/Main Extensions	30,755	31,079	31,403	31,727	32,051	32,375	32,695	33,019	33,343	33,667	33,991	34,315	34,639	3,884	32,697
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	18	23	28	33	38	43	43	48	53	58	63	68	73	55	45
6	TOTAL	42,083	42,527	42,971	43,415	43,859	44,303	44,740	45,184	45,628	46,072	46,516	46,960	47,404	5,321	44,743

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 / Zephyr 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	115	115	115	115	115	117	115	115	115	115	115	115	1,382	691
2	Line/Main Extensions	324	324	324	324	324	320	324	324	324	324	324	324	3,884	1,942
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	5	5	5	5	5	0	5	5	5	5	5	5	55	27
6	TOTAL	444	444	444	444	444	437	444	444	444	444	444	444	5,321	2,660

893

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 / Zephyr 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	115	115	115	115	115	117	115	115	115	115	115	115	1,382	691
2	Line/Main Extensions	324	324	324	324	324	320	324	324	324	324	324	324	3,884	1,942
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	5	5	5	5	5	0	5	5	5	5	5	5	55	27
6	TOTAL	444	444	444	444	444	437	444	444	444	444	444	444	5,321	2,660

Note: May not cross foot due to rounding

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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. Pppty 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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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

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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	13.39%
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	4,474,196	4,368,916	4,394,886	4,518,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,483,386
7	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
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	166,795	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	197,966	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	2,354,134	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	634,765	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	16,191,409	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	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,897	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	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	(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)
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	10,175,894	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	6,330,930	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.

900

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,486	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	375,355,869	377,280,346	382,358,286	333,672,216
3	Construction in Process	6,725,170	3,541,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,866	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,168,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,380,689)	(93,250,261)	(94,078,901)	(94,985,813)	(95,969,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,163)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,536	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	259,058	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,168,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,236	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	4,174,039	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	4,168,982	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	86,881	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	3,985,681
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,263	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,536,059	4,818,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,768	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,528,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	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	15,784,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,057,407	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	342,857,880	341,347,177	343,469,022	333,207,923

902

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,296,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	98,625,197	98,794,268	98,763,177	98,731,823	98,700,506	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	(938,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(426,391)
19	Customer Deposits	1,783,167	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	4,466,962	5,194,864	5,747,234	3,800,687	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,849	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,826	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,871	14,213,412	15,849,473	14,292,853
27															

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,166,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,458	3,222,228	3,288,997	3,355,766	2,921,549	2,963,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,958	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,582,016)	(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	1,351,086	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	118,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	328,861,759	325,798,359	324,969,225	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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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			xx/xx/xx 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) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	11.00%	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 - %	9.63%	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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	115,246	0	115,246	41,089	156,335	35.65%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	115,246	0	115,246	41,089	156,335		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	102,155	4,632	106,786	0	106,786		B-6(S)
7 Depreciation net of CIAC Amort	20,606	0	20,606	0	20,606		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	16,456	(713)	15,743	1,849 (A)	17,592		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(17,099)	(3,512)	(20,611)	15,137 (B)	(5,474)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	122,118	407	122,525	16,986	139,511		
12 **NET OPERATING INCOME**	(6,872)	(407)	(7,279)	24,103	16,824		
13 **RATE BASE**	338,441	0	338,441		338,441		A-2(S)
14 **RATE OF RETURN**	(2.03%)		(2.15%)		4.97%		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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	115,246	0	115,246	71,932	187,178	62.42%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	115,246	0	115,246	71,932	187,178		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	102,155	4,632	106,786	0	106,786		B-6(S)
7	Depreciation net of CIAC Amort	20,606	0	20,606	0	20,606		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	16,456	(713)	15,743	3,237 (A)	18,980		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(17,099)	(3,512)	(20,611)	26,499 (B)	5,888		B-17(S),B-2(S)3/3
11	Total Operating Expenses	122,118	407	122,525	29,736	152,261		
12	**NET OPERATING INCOME**	(6,872)	(407)	(7,279)	42,196	34,917		
13	**RATE BASE**	338,441	0	338,441		338,441		A-2(S)
14	**RATE OF RETURN**	(2.03%)		(2.15%)		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.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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%	(1.09%)	D-1(S)	
3	Rate of Return (%)	10.32%	4.97%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	338,441	338,441	A-2(S)	
6	Required Income (L3 x L5)	34,917	16,824		
7	Adjusted Income Under Present Rates	(7,279)	(7,279)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	42,196	24,103		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	68,695	39,240		
11	*RAF Conversion Factor*	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	71,932	41,089		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	68,695	39,240		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	26,499	15,137		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,237	1,849		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	42,196	24,103		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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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.		
3		0	
4	2.		
5		0	
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	1,366	
9			
10	2. Conservation Program Expenses	954	
11			
12	3. Hurricane Preparedness Expenses / Lab Expense Adjustment	237	
13			
14	4. Conservation Elasticity Adjustment	0	
15			
16	5. Hewitt Study Expenses	2,075	
17			
18	6.	0	
19			
20	7.	0	
21			
22		4,632	
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.	219	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(932)	
43			
44		(713)	
45	**F. INCOME TAXES:**		B-17(S)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(3,512)	
47			
48	2.	0	
49			
50		(3,512)	
51	**TOTAL SEWER INCOME ADJUSTMENTS**		
52		407	
53			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	108,124	0	108,124
9	522.2 Measured - Commercial	7,122	0	7,122
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	115,246	0	115,246
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**	115,246	0	115,246
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**	115,246	0	115,246

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 / Zephyr 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.	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	43,538	2,740	46,279	25,543	1,217	26,760	4,964	514	5,478	13,031	1,010	14,041
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	10,880	166	11,047	6,383	0	6,383	1,241	69	1,310	3,256	97	3,354
4	710 Purchased Sewage Treatment	19,288	0	19,288	19,288	0	19,288	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,784	0	1,784	1,784	0	1,784	0	0	0	0	0	0
6	715 Purchased Power	4,315	30	4,345	4,080	0	4,080	16	0	16	219	30	249
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	265	0	265	265	0	265	0	0	0	0	0	0
9	720 Materials & Supplies	3,311	156	3,467	2,450	0	2,450	264	27	291	597	128	725
10	731 Contractual Services - Eng.	100	0	100	0	0	0	0	0	0	100	0	100
11	732 Contractual Services - Acct.	531	0	531	0	0	0	0	0	0	531	0	531
12	733 Contractual Services - Legal	320	0	320	0	0	0	0	0	0	320	0	320
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	3,884	594	4,477	3,059	209	3,268	0	0	0	825	385	1,209
15	741 Rental of Real Building/Real Property	475	74	549	0	0	0	0	0	0	475	74	549
16	742 Rental of Equipment	22	13	35	0	0	0	0	0	0	22	13	35
17	750 Transportation Expense	2,202	35	2,236	1,783	0	1,783	187	23	210	232	11	243
18	756 Insurance - Vehicle	364	0	364	0	0	0	0	0	0	364	0	364
19	757 Insurance - General Liability	748	155	903	0	0	0	0	0	0	748	155	903
20	758 Insurance - Workman's Comp	745	8	752	437	0	437	85	5	90	223	3	226
21	759 Insurance - Other	74	0	74	0	0	0	0	0	0	74	0	74
22	760 Advertising Expense	81	73	154	0	0	0	0	0	0	81	73	154
23	766 Reg. Comm. Exp. - Rate Case Amort.	2,197	0	2,197	0	0	0	0	0	0	2,197	0	2,197
24	767 Reg. Comm. Exp. - Other	176	0	176	0	0	0	0	0	0	176	0	176
25	770 Bad Debt Expense	650	70	720	0	0	0	650	70	720	0	0	0
26	775 Miscellaneous Expenses	6,206	518	6,724	895	0	895	1,630	94	1,724	3,682	424	4,106
27	TOTAL SEWER O & M EXPENSES	102,155	4,632	106,786	65,967	1,426	67,393	9,036	803	9,839	27,151	2,403	29,554

Notes:
(1) Employee Pensions & Benefits 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 / Zephyr 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	3,649	3,282	3,795	3,627	3,669	3,584	3,712	3,661	3,591	3,700	3,591	3,677	43,538	2,740	46,279
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)*	912	820	948	906	917	896	928	915	897	925	897	919	10,880	166	11,047
4	710.1-.8 Purchased Sewage Treatment	1,611	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	19,288	0	19,288
5	711.1-.8 Sludge Removal Expenses	178	178	178	178	178	0	178	178	178	178	178	0	1,784	0	1,784
6	715.1-.8 Purchased Power	359	359	360	360	360	360	360	360	360	360	359	360	4,315	30	4,345
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	106	0	0	106	0	0	53	0	0	0	265	0	265
9	720.1-.8 Materials & Supplies	218	405	367	208	206	205	209	410	359	208	208	309	3,311	156	3,467
10	731.1-.8 Contractual Services - Eng.	8	8	9	9	8	8	8	8	8	8	8	8	100	0	100
11	732.1-.8 Contractual Services - Acct.	44	42	45	45	45	44	45	45	44	45	43	44	531	0	531
12	733.1-.8 Contractual Services - Legal	26	25	27	27	27	27	27	27	27	27	26	27	320	0	320
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	338	317	332	323	321	320	325	321	321	323	321	322	3,884	594	4,477
15	741.1-.8 Rental of Real Building/Real Property	39	37	41	41	40	39	40	40	39	40	39	39	475	74	549
16	742.1-.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	22	13	35
17	750.1-.8 Transportation Expense	186	181	185	184	183	183	184	183	183	184	183	183	2,202	35	2,236
18	756.1-.8 Insurance - Vehicle	30	29	31	31	31	30	31	31	30	31	30	30	364	0	364
19	757.1-.8 Insurance - General Liability	61	59	64	64	63	62	63	63	62	63	61	62	748	155	903
20	758.1-.8 Insurance - Workman's Comp (2)	62	56	65	62	63	61	63	63	61	63	61	63	745	8	752
21	759.1-.8 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	74	0	74
22	760.1-.8 Advertising Expense	7	6	7	7	7	7	7	7	7	7	7	7	81	73	154
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	181	173	188	188	185	183	184	185	182	186	180	182	2,197	0	2,197
24	767.1-.8 Reg. Comm. Exp. - Other	14	14	15	15	15	15	15	15	15	15	14	15	176	0	176
25	770.1-.8 Bad Debt Expense	54	50	55	55	55	54	55	55	53	56	54	55	650	70	720
26	775.1-.8 Miscellaneous Expenses	542	481	554	519	512	506	527	510	508	522	509	516	6,206	518	6,724
27	**TOTAL SEWER O & M EXPENSES**	8,529	8,137	8,968	8,463	8,500	8,304	8,575	8,689	8,594	8,558	8,364	8,434	102,155	4,632	106,786

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

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2,164	1,876	2,256	2,097	2,154	2,086	2,194	2,147	2,101	2,171	2,116	2,177	25,543	1,217	26,760
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)	541	469	564	524	538	522	548	537	525	542	529	544	6,383	0	6,383
4	710.1-.6 Purchased Sewage Treatment	1,611	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	19,286	0	19,286
5	711.1-.6 Sludge Removal Expenses	178	178	178	178	178	0	178	178	178	178	178	0	1,784	0	1,784
6	715.1-.6 Purchased Power	340	340	340	340	340	340	340	340	340	340	340	340	4,080	0	4,080
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	106	0	0	106	0	0	53	0	0	0	265	0	265
9	720.1-.6 Materials & Supplies	147	338	294	134	134	134	137	337	266	135	136	237	2,450	0	2,450
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	270	252	261	252	252	252	255	251	253	253	254	254	3,059	209	3,268
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	151	148	149	148	148	148	149	148	148	148	148	148	1,783	0	1,783
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)	37	32	39	36	37	36	38	37	36	37	36	37	437	0	437
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	104	66	101	67	65	64	79	63	69	71	74	73	895	0	895
27	TOTAL SEWER DIRECT O & M EXPENSES	5,542	5,307	5,896	5,384	5,453	5,296	5,525	5,645	5,598	5,483	5,419	5,418	65,957	1,426	67,383

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.

914

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 / Zephyr 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 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	415	378	420	417	418	412	424	419	409	424	409	419	4,964	514	5,478
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)	104	95	105	104	104	103	106	105	102	106	102	105	1,241	69	1,310
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	16	0	16
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	22	20	22	22	22	22	23	22	22	23	22	22	264	27	291
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	16	14	16	16	16	16	16	16	15	16	15	16	187	23	210
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)	7	6	7	7	7	7	7	7	7	7	7	7	85	5	90
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	54	50	55	55	55	54	55	55	53	56	54	55	650	70	720
26	775.7	Miscellaneous Expenses	136	124	138	137	137	135	139	138	134	139	134	137	1,630	94	1,724
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	755	689	764	758	761	750	771	763	744	773	745	762	9,036	803	9,839

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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)
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	1,071	1,028	1,116	1,114	1,097	1,084	1,094	1,085	1,081	1,105	1,065	1,082	13,031	1,010	14,041
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)	268	257	279	278	274	271	273	274	270	276	266	270	3,256	97	3,354
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	18	17	19	19	18	18	18	18	18	19	18	18	219	30	249
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	49	47	51	51	50	50	50	50	50	51	49	50	597	128	725
10	731.8	Contractual Services - Eng.	8	8	9	9	8	8	8	8	8	8	8	8	100	0	100
11	732.8	Contractual Services - Acct.	44	42	45	45	45	44	45	45	44	45	43	44	531	0	531
12	733.8	Contractual Services - Legal	26	25	27	27	27	27	27	27	27	27	26	27	320	0	320
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	66	65	71	70	69	69	69	69	68	70	67	68	825	385	1,209
15	741.8	Rental of Real Building/Real Property	39	37	41	41	40	39	40	40	39	40	39	39	475	74	549
16	742.8	Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	22	13	35
17	750.8	Transportation Expense	19	18	20	20	20	19	19	19	19	20	19	19	232	11	243
18	756.8	Insurance - Vehicle	30	29	31	31	31	30	31	31	30	31	30	30	364	0	364
19	757.8	Insurance - General Liability	61	59	64	64	63	62	63	63	62	63	61	62	748	155	903
20	758.8	Insurance - Workman's Comp (2)	18	18	19	19	19	19	19	19	18	19	18	18	223	3	226
21	759.8	Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	74	0	74
22	760.8	Advertising Expense	7	6	7	7	7	7	7	7	7	7	7	7	81	73	154
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	181	173	188	188	185	183	184	185	182	186	180	182	2,197	0	2,197
24	767.8	Reg. Comm. Exp. - Other	14	14	15	15	15	15	15	15	15	15	14	15	176	0	176
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	303	290	315	315	310	306	309	309	305	312	301	306	3,682	424	4,106
27		TOTAL SEWER ALLOCATED A & G EXPENSES	2,231	2,142	2,326	2,321	2,286	2,258	2,279	2,261	2,252	2,302	2,220	2,254	27,151	2,403	29,554

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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	42,888	2,517	(1,867)	43,538	0	439	227	0	0	2,075	2,740	46,279
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)	10,650	230	0	10,880	0	110	57	0	0	0	166	11,047
4	710.1-.8	Purchased Sewage Treatment	19,288	0	0	19,288	0	0	0	0	0	0	0	19,288
5	711.1-.8	Sludge Removal Expenses	1,750	34	0	1,784	0	0	0	0	0	0	0	1,784
6	715.1-.8	Purchased Power	4,340	0	(24)	4,315	0	30	0	0	0	0	30	4,345
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	260	5	0	265	0	0	0	0	0	0	0	265
9	720.1-.8	Materials & Supplies	3,335	65	(89)	3,311	0	53	74	28	0	0	156	3,467
10	731.1-.8	Contractual Services - Eng.	108	2	(10)	100	0	0	0	0	0	0	0	100
11	732.1-.8	Contractual Services - Acct.	575	11	(55)	531	0	0	0	0	0	0	0	531
12	733.1-.8	Contractual Services - Legal	346	7	(33)	320	0	0	0	0	0	0	0	320
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	3,893	76	(86)	3,884	0	137	248	209	0	0	594	4,477
15	741.1-.8	Rental of Real Building/Real Property	514	10	(49)	475	0	74	0	0	0	0	74	549
16	742.1-.8	Rental of Equipment	24	0	(2)	22	0	11	2	0	0	0	13	35
17	750.1-.8	Transportation Expense	2,202	43	(43)	2,202	0	35	0	0	0	0	35	2,236
18	756.1-.8	Insurance - Vehicle	394	8	(38)	364	0	0	0	0	0	0	0	364
19	757.1-.8	Insurance - General Liability	810	16	(78)	748	0	155	0	0	0	0	155	903
20	758.1-.8	Insurance - Workman's Comp (2)	767	(23)	0	745	0	8	0	0	0	0	8	752
21	759.1-.8	Insurance - Other	80	2	(8)	74	0	0	0	0	0	0	0	74
22	760.1-.8	Advertising Expense	88	2	(8)	81	0	0	73	0	0	0	73	154
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,454	0	743	2,197	0	0	0	0	0	0	0	2,197
24	767.1-.8	Reg. Comm. Exp. - Other	197	0	(20)	176	0	0	0	0	0	0	0	176
25	770.1-.8	Bad Debt Expense	703	14	(67)	650	0	70	0	0	0	0	70	720
26	775.1-.8	Miscellaneous Expenses	6,628	129	(551)	6,206	0	245	273	0	0	0	518	6,724
27	TOTAL SEWER O & M EXPENSES		101,293	3,148	(2,286)	102,155	0	1,366	954	237	0	2,075	4,632	106,786

Notes:
(1) Employee Pensions & Benefits 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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	24,127	1,416	(0)	25,543	0	0	0	0	0	1,217	1,217	26,760
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)	5,992	392	0	6,383	0	0	0	0	0	0	0	6,383
4	710.1-.6 Purchased Sewage Treatment	19,288	0	0	19,288	0	0	0	0	0	0	0	19,288
5	711.1-.6 Sludge Removal Expenses	1,750	34	0	1,784	0	0	0	0	0	0	0	1,784
6	715.1-.6 Purchased Power	4,080	0	0	4,080	0	0	0	0	0	0	0	4,080
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	260	5	0	265	0	0	0	0	0	0	0	265
9	720.1-.6 Materials & Supplies	2,403	47	0	2,450	0	0	0	0	0	0	0	2,450
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	3,001	59	(0)	3,059	0	0	0	209	0	0	209	3,268
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	1,749	34	0	1,783	0	0	0	0	0	0	0	1,783
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)	432	5	0	437	0	0	0	0	0	0	0	437
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	878	17	(0)	895	0	0	0	0	0	0	0	895
27	TOTAL SEWER DIRECT O & M EXPENSES	63,958	2,009	(0)	65,967	0	0	0	209	0	1,217	1,426	67,393

Notes:
(1) Employee Pensions & Benefits 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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)	UTILITY ADJUSTMENTS TO CUSTOMER ACCOUUNT EXPENSES (7)	(8)	(9)	(10)	(11)	(12)	(13)
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	5,175	304	(515)	4,964	0	277	0	0	0	237	514	5,478
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)	1,285	(45)	0	1,241	0	69	0	0	0	0	69	1,310
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	18	0	(2)	16	0	0	0	0	0	0	0	16
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	266	6	(27)	264	0	27	0	0	0	0	27	291
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	202	4	(19)	187	0	23	0	0	0	0	23	210
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)	93	(8)	0	85	0	5	0	0	0	0	5	90
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	703	14	(67)	650	0	70	0	0	0	0	70	720
26	775.7	Miscellaneous Expenses	1,764	34	(169)	1,630	0	94	0	0	0	0	94	1,724
27	TOTAL SEWER O & M EXPENSES		9,527	309	(800)	9,036	0	566	0	0	0	237	803	9,839

Notes:
(1) Employee Pensions & Benefits 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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	13,585	797	(1,352)	13,031	0	162	227	0	0	621	1,010	14,041
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)	3,374	(117)	0	3,256	0	40	57	0	0	0	97	3,354
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	242	0	(23)	219	0	30	0	0	0	0	30	249
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	646	13	(62)	597	0	26	74	28	0	0	128	725
10	731.8	Contractual Services - Eng.	108	2	(10)	100	0	0	0	0	0	0	0	100
11	732.8	Contractual Services - Acct.	575	11	(55)	531	0	0	0	0	0	0	0	531
12	733.8	Contractual Services - Legal	346	7	(33)	320	0	0	0	0	0	0	0	320
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	893	17	(86)	825	0	137	248	0	0	0	385	1,209
15	741.8	Rental of Real Building/Real Property	514	10	(49)	475	0	74	0	0	0	0	74	549
16	742.8	Rental of Equipment	24	0	(2)	22	0	11	2	0	0	0	13	35
17	750.8	Transportation Expense	251	5	(24)	232	0	11	0	0	0	0	11	243
18	756.8	Insurance - Vehicle	394	8	(38)	364	0	0	0	0	0	0	0	364
19	757.8	Insurance - General Liability	810	16	(78)	748	0	155	0	0	0	0	155	903
20	758.8	Insurance - Workman's Comp (2)	243	(20)	0	223	0	3	0	0	0	0	3	226
21	759.8	Insurance - Other	80	2	(8)	74	0	0	0	0	0	0	0	74
22	760.8	Advertising Expense	88	2	(8)	81	0	0	73	0	0	0	73	154
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	1,454	0	743	2,197	0	0	0	0	0	0	0	2,197
24	767.8	Reg. Comm. Exp. - Other	197	0	(20)	176	0	0	0	0	0	0	0	176
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	3,986	78	(382)	3,682	0	151	273	0	0	0	424	4,106
27		TOTAL SEWER O & M EXPENSES	27,808	830	(1,487)	27,151	0	800	954	28	0	621	2,403	29,554

Notes:
(1) Employee Pensions & Benefits 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 / Zephyr 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.	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	42,888	46,279	3,391	7.91%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	10,651	11,047	396	3.72%
4	710.1-.8	Purchased Sewer	19,288	19,288	0	0.00%
5	711.1-.8	Sludge Removal	1,750	1,784	34	1.95%
6	715.1-.8	Purchased Power	4,340	4,345	5	0.12%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	260	265	5	1.95%
9	720.1-.8	Materials & Supplies	3,335	3,467	131	3.94%
10	731.1-.8	Contractual Services - Eng.	108	100	(8)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	575	531	(44)	(7.63%)
12	733.1-.8	Contractual Services - Legal	346	320	(26)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	3,894	4,477	584	14.99%
15	741.1-.8	Rental of Real Building/Real Property	514	549	35	6.84%
16	742.1-.8	Rental of Equipment	24	35	11	47.33%
17	750.1-.8	Transportation Expense	2,202	2,236	34	1.54%
18	756.1-.8	Insurance - Vehicle	394	364	(30)	(7.63%)
19	757.1-.8	Insurance - General Liability	810	903	93	11.54%
20	758.1-.8	Insurance - Workman's Comp	768	752	(16)	(2.03%)
21	759.1-.8	Insurance - Other	80	74	(6)	(7.63%)
22	760.1-.8	Advertising Expense	88	154	66	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,454	2,197	743	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	195	176	(19)	(9.54%)
25	770.1-.8	Bad Debt Expense	703	720	17	2.35%
26	775.1-.8	Miscellaneous Expenses	6,828	6,724	96	1.45%
27		TOTAL SEWER O & M EXPENSES	101,293	106,786	5,493	5.42%
28		TOTAL (LESS ACCTS 766 & 767)	99,645	104,413	4,769	4.79%

NOTE: See Volume II for variance explanations.

6/16/95 8:41 AM B08S1.XLS

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 / Zephyr 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.	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	24,127	26,760	2,633	10.91%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	5,992	6,383	391	6.53%
4	710.1-.6	Purchased Sewer	19,288	19,288	0	0.00%
5	711.1-.6	Sludge Removal	1,750	1,784	34	1.95%
6	715.1-.6	Purchased Power	4,080	4,080	0	0.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	260	265	5	1.95%
9	720.1-.6	Materials & Supplies	2,403	2,450	47	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	3,001	3,268	267	8.90%
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	1,749	1,783	34	1.93%
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	432	437	5	1.11%
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	878	895	17	1.93%
27		TOTAL SEWER O & M EXPENSES	63,960	67,393	3,433	5.37%
28		TOTAL (LESS ACCTS 766 & 767)	63,960	67,393	3,433	5.37%

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 / Zephyr 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. 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	5,175	5,478	303	5.85%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	1,285	1,310	25	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	18	16	(2)	(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	286	291	6	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	202	210	8	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	93	90	(3)	(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	703	720	17	2.35%
26	775.1-.7	Miscellaneous Expenses	1,764	1,724	(41)	(2.30%)
27	TOTAL SEWER O & M EXPENSES		9,527	9,839	312	3.28%
28	TOTAL (LESS ACCTS 766 & 767)		9,527	9,839	312	3.28%

NOTE: See Volume II for variance explanations.

6/16/95 8:43 AM B08S3.XLS

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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	13,585	14,041	455	3.35%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	3,374	3,354	(20)	(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	242	249	7	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	646	725	79	12.19%
10	731.1-.8	Contractual Services - Eng.	108	100	(8)	(7.63%)
11	732.1-.8	Contractual Services - Acct.	575	531	(44)	(7.63%)
12	733.1-.8	Contractual Services - Legal	346	320	(26)	(7.63%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	893	1,209	316	35.44%
15	741.1-.8	Rental of Real Building/Real Property	514	549	35	6.84%
16	742.1-.8	Rental of Equipment	24	35	11	47.33%
17	750.1-.8	Transportation Expense	251	243	(8)	(3.08%)
18	756.1-.8	Insurance - Vehicle	394	364	(30)	(7.63%)
19	757.1-.8	Insurance - General Liability	810	903	93	11.54%
20	758.1-.8	Insurance - Workman's Comp	243	226	(17)	(7.18%)
21	759.1-.8	Insurance - Other	80	74	(6)	(7.63%)
22	760.1-.8	Advertising Expense	88	154	66	75.65%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,454	2,197	743	51.12%
24	767.1-.8	Reg. Comm. Exp. - Other	195	176	(19)	(9.54%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	3,986	4,106	120	3.00%
27	TOTAL SEWER O & M EXPENSES		27,806	29,554	1,748	6.29%
28	TOTAL (LESS ACCTS 766 & 767)		26,158	27,181	1,023	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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 / Zephyr 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	$98	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$85	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intml.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	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				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	$10	
51	Marco Island	Docket No. 920655-WS	106,820	411	
52	GIGA	Docket No. 920199-WS	677,601	2,610	
53	Lehigh	Docket No. 911186-WS	67,100	258	
54			854,174	3,290	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	3,833	
57	Uniform Rate Investigation (See Page 2 for detail)		432,089	1,664	
58			1,427,241	5,497	
59	Total Projected Rate Case Expense		2,281,415	8,786	
60	Annual Amortization		$570,354	$2,197	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	482	
64	% of Total		100.000000%	0.385132%	

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 / Zephyr 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	$34,356	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee-	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

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

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

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

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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)

Note: May not cross foot due to rounding.

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

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	2,695	40	2.50%	67	0	67	0.00%	0	67
3	352.1 Franchises	520	40	2.50%	13	0	13	0.00%	0	13
4	389.1 Other Plant & Misc. Equipment	120	18	5.56%	7	0	7	0.00%	0	7
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	43,137	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	14.70%	0	0
8	360.2 Collection Sewers - Force	131,669	30	3.33%	4,385	0	4,385	14.70%	645	3,740
9	361.2 Collection Sewers - Gravity	3,639	45	2.22%	81	0	81	14.70%	12	69
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	1,442	38	2.63%	38	0	38	0.00%	0	38
12	364.2 Flow Measuring Devices	36	5	20.00%	7	0	7	0.00%	0	7
13	365.2 Flow Measuring Installation	7	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	96	18	5.56%	5	0	5	0.00%	0	5
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	2,559	32	3.13%	80	0	80	14.70%	12	68
18	370.3 Receiving Wells	811	30	3.33%	27	0	27	14.70%	4	23
19	371.3 Pumping Equipment	115,565	18	5.56%	6,425	0	6,425	14.70%	944	5,481
20	389.3 Other Plant & Misc. Equipment	196	18	5.56%	11	0	11	14.70%	2	9
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	2,748	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	78,938	32	3.13%	2,471	0	2,471	13.70%	339	2,132
24	380.4 Treatment & Disposal	116,658	18	5.56%	6,486	0	6,486	13.70%	889	5,597
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	13.70%	0	0
26	382.4 Outfall Sewer Lines	1,837	30	3.33%	61	0	61	0.00%	0	61
27	389.4 Other Plant & Misc. Equipment	189	18	5.56%	11	0	11	13.70%	2	9
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	1,377	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	14,037	40	2.50%	351	0	351	0.00%	0	351
31	390.5 Office Furniture & Equipment	8,675	15	6.67%	579	0	579	0.00%	0	579
32	390.51 Computer Equipment	23,092	6	16.67%	3,849	0	3,849	0.00%	0	3,849
33	391.5 Transportation Equipment	13,322	6	16.67%	2,221	0	2,221	0.00%	0	2,221
34	392.5 Stores Equipment	125	18	5.56%	7	0	7	0.00%	0	7
35	393.5 Tools, Shop & Garage Equipment	4,835	16	6.25%	302	0	302	0.00%	0	302
36	394.5 Laboratory Equipment	4,385	15	6.67%	292	0	292	0.00%	0	292
37	395.5 Power Operated Equipment	5,538	12	8.33%	461	0	461	0.00%	0	461
38	396.5 Communication Equipment	2,513	10	10.00%	251	0	251	0.00%	0	251
39	397.5 Miscellaneous Equipment	1,130	15	6.67%	75	0	75	0.00%	0	75
40	398.5 Other Tangible Plant	2,126	10	10.00%	213	0	213	0.00%	0	213
41	**INTANGIBLE PLANT**	3,335		2.61%	87	0	87	0.00%	0	87
42	**COLLECTION PLANT**	180,026		2.51%	4,516	0	4,516	14.55%	657	3,859
43	**SYSTEM PUMPING PLANT**	119,131		5.49%	6,543	0	6,543	14.70%	962	5,581
44	**TREATMENT AND DISPOSAL PLANT**	200,370		4.51%	9,029	0	9,029	13.62%	1,230	7,799
45	**GENERAL PLANT**	81,153		10.60%	8,601	0	8,601	0.00%	0	8,601
46	**TOTAL DEPRECIATION EXPENSE**	584,015		4.93%	28,776	0	28,776	9.90%	2,849	25,927
47	**LESS: AMORTIZATION OF CIAC**				(5,321)	0	(5,321)		0	(5,321)
48	**NET DEPRECIATION EXPENSE - SEWER**				23,455	0	23,455		2,849	20,606

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 / Zephyr 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:
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		
	SEWER						Composite		
Line No.	CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	30,230	4.57%	1,382	0	1,382	0.00%	0	1,382
2	Line/Main Extension Fees	89,764	4.33%	3,884	0	3,884	0.00%	0	3,884
3	Contributed Lines	0	4.33%	0	0	0	14.55%	0	0
4	Contributed Property Other Than Lines	0	4.43%	0	0	0	14.70%	0	0
5	Service Installation Fees	2,100	2.64%	55	0	55	0.00%	0	55
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	122,094		5,321	0	5,321		0	5,321

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 / Pasco / Zephyr Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	36	7	19.44%
3	365.2 Flow Measuring Installation	7	0	0.00%
4	354.4 Structures & Improvements	78,938	2,471	3.13%
5	380.4 Treatment & Disposal	116,658	6,486	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	1,837	61	3.32%
8	389.4 Other Plant & Misc. Equipment	189	11	5.82%
9	**COMPOSITE RATE**	197,665	9,036	4.57%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	131,669	4,385	3.33%
13	361.2 Collection Sewers - Gravity	3,639	81	2.23%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	96	5	5.21%
16	354.3 Structures & Improvements	2,559	80	3.13%
17	370.3 Receiving Wells	811	27	3.33%
18	371.3 Pumping Equipment	115,565	6,425	5.56%
19	389.3 Other Plant & Misc. Equipment	196	11	5.61%
20	**COMPOSITE RATE**	254,535	11,014	4.33%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	1,442	38	2.64%
23	**COMPOSITE RATE**	1,442	38	2.64%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	197,665	9,036	4.57%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	254,535	11,014	4.33%
27	Service Installation Fees (Line 23)	1,442	38	2.64%
28	**COMPOSITE RATE**	453,642	20,088	4.43%

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 / Zephyr 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%)**	5,186	0	5,186	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	3,483	219	3,702	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	3,483	219	3,702		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	7,787	0	7,787		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	7,787	0	7,787		
10	Non-used & Useful Percent			11.97%	A-6(S)7/7	
11	Non-used & Useful Amount		(932)	(932)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	7,787	(932)	6,855		
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)**	16,456	(713)	15,743		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 / Zephyr Shores
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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	115,246	0	115,246	B-4(S)
3	Less:				
4	O & M Expenses	102,155	4,632	106,786	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	20,606	0	20,606	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	16,456	4,473	20,929	B-15(S)
8	Pre-Tax Operating Expenses	139,217	9,105	148,322	
9	**PRE-TAX OPERATING INCOME**	(23,971)	(9,105)	(33,076)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(23,971)	(9,105)	(33,076)	
12	Less:				
13	Interest Expense:				
14	Rate Base	338,441	0	338,441	A-2(S)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(S)
16	Total Interest Expense	17,904	0	17,904	C-3
17	Net Taxable Income (L11 - L16)	(41,875)	(9,105)	(50,980)	
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)	(16,153)	(3,512)	(19,665)	
20	Less:				
21	Parent Debt Adjustment	828	0	828	C-1(S)
22	Investment Tax Credit	118	0	118	C-7(S)
23	**TOTAL INCOME TAXES**	(17,099)	(3,512)	(20,611)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: **SSU / Pasco / Zephyr Shores**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 (%)	9.90%	0.00%	9.90%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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