FLORIDA PUBLIC SERVICE COMMISSION
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M E M O R A N D U M

AUGUST 8, 1996

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM: DIVISION OF WATER & WASTEWATER (HILL, WILLIS, BINFORD, CHASE, BULECZA-BANKS, DAVIS, DEWBERRY, GALLOWAY, GILCHRIST, GROOM, KEMP, LINGO, MASSEY-AZPELL, MERCHANT, RENDELL, TOMLINSON, VONFOSSEN, XANDERS)
DIVISION OF LEGAL SERVICES (JABER, O'SULLIVAN, JAEGER, CAPPLESS, PELLEGRINI)

RE: DOCKET NO. 950495-WS - SOUTHERN STATES UTILITIES, INC. - APPLICATION FOR RATE INCREASE AND INCREASE IN SERVICE AVAILABILITY CHARGES FOR ORANGE-OSCEOLA UTILITIES, INC. IN OSCEOLA COUNTY, AND IN BRADFORD, BREVARD, CHARLOTTE, CITRUS, CLAY, COLLIER, DUVAL, HIGHLANDS, LAKE, LEE, MARION, MARTIN, NASSAU, ORANGE, OSCEOLA, PASCO, PUTNAM, SEMINOLE, ST. JOHNS, ST. LUCIE, VOLUSIA, AND WASHINGTON COUNTIES.
COUNTIES: SEE ABOVE

AGENDA: AUGUST 15, 1996 - SPECIAL AGENDA - POST HEARING DECISION ON FINAL RATES, RATE STRUCTURE, AND SERVICE AVAILABILITY - PARTICIPATION IS LIMITED TO COMMISSIONERS AND STAFF

CRITICAL DATES: 8-MONTH STATUTORY DEADLINE: MAY 6, 1996
12-MONTH STATUTORY DEADLINE: AUGUST 2, 1996

SPECIAL INSTRUCTIONS: I:\PSC\WAW\WP\950495B.RCM

ISSUE 138 SHOULD BE ADDRESSED BEFORE ISSUE 135
SCHEDULE 3 HAS BEEN ELIMINATED AND IS NOT CONTAINED HEREIN

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RATE SCHEDULES

Schedule No.	Description
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CASE BACKGROUND

Southern States Utilities, Inc. (SSU or utility) is a Class A utility, which provides water and wastewater service to 152 service areas in 25 counties. On June 28, 1995, SSU filed an application for approval of uniform interim and final water and wastewater rate increases for 141 service areas in 22 counties, pursuant to Sections 367.081 and 367.082, Florida Statutes. The utility also requested a uniform increase in service availability charges, approval of an allowance for funds used during construction (AFUDC) and an allowance for funds prudently invested (AFPI). August 2, 1995, has been established as the official date of filing.

The utility's application for increased final water and wastewater rates is based on the projected twelve-month period ending December 31, 1996. By Order No. PSC-96-0125-FOF-WS, issued January 25, 1996, the Commission granted interim rates for the utility based upon the historical test year ended December 31, 1994. The order required SSU to collect the interim rate increase under guarantee subject to refund with interest. The Commission conducted 24 customer service hearings throughout the state over several months. Commissioner Diane K. Kiesling, as Prehearing Officer, conducted a Prehearing Conference in this matter on April 19, 1996. The technical hearing was conducted on April 29 through May 10, 1996.

The following parties intervened in this docket: Office of the Public Counsel (OPC); the Sugarmill Woods Civic Association, Inc. (Sugarmill Woods); the Spring Hill Civic Association, Inc. (Spring Hill); the Marco Island Civic Association, Inc. (Marco Island); Amelia Island Community Association, Residence Condominium, Residence Property Owners Association, Amelia Surf and Racquet Property Owners Association and Sandpiper Association (Nassau Associations or Nassau); the Concerned Citizens of Lehigh Acres (Lehigh Acres); the Harbor Woods Civic Association (Harbor Woods); Hidden Hills Country Club Estates Homeowners Association (Hidden Hills); Citrus Park Homeowners Association (Citrus Park); Marion Oaks Homeowners Association (Marion Oaks), the City of Keystone Heights (Keystone Heights) and Burnt Store Lakes (Burnt Store).

On May 10, 1996, the Marco Island Civic Association, Inc., filed a notice of successor party indicating that the Marco Island Fair Water Defense Fund Committee, Inc., would take the place of the Marco Island Civic Association, Inc. On the same date, that notice was acknowledged. For purposes of consistency, staff has referred to the successor party in this recommendation as Marco Island.

At its July 31, 1996, Special Agenda, the Commission considered staff's recommendation regarding the revenue requirement (Issues 1-116, 145). The Commission approved a revenue requirement of $33,389,617 for water and $24,701,470 for wastewater. Additionally, the Commission approved an ROE adjusted by 50 basis points for 2 years because of the utility's overall mismanagement and customer dissatisfaction. At the conclusion of this 2 year period, the resulting revenue requirement is $33,645,225 for water and $24,864,844 for wastewater.

Citrus County did not file a brief or participate in the technical hearing. Instead, Citrus County notified the Commission that it has adopted the positions of OPC.

This recommendation addresses all issues related to rates, rate structure, service availabitliy, and other charges (Issues 117-144). The Commission granted intervention to Keystone Heights and Burnt Store with the limitation to participation on rate related issues. Their post-hearing filings are considered in this recommendation, along with the filings of the other parties in this docket.

Abbreviations and Technical Terms

The following is a list of acronyms and technical terms which have been used in the recommendation.

COMPANY AND PARTY NAMES

COVA	Cypress and Oak Villages of Homasassa
DUI	Deltona Utilities, Inc.
FPSC	Florida Public Service Commission
MP&L	Minessota Power and Light Company
OPC	Office of Public Counsel
OOU	Orange Osceola Utility
SSU	Southern States Utilities, Inc.
TGI	Topeka Group, Inc.

TECHNICAL TERMS:

ADIT	Accumulated Deferred Income Taxes
AFPI	Allowance for Funds Prudently Invested
AFUDC	Allowance for Funds Used During Construction
AWWA	American Water Works Association
BFC	Base Facility Charge
CIAC	Contributions in Aid of Construction
CWIP	Construction Work in Progress

DEP	Department of Environmental Protection
ECPD	Environmental Compliance & Permitting Department
EPA	Environmental Protection Agency
ERCs	Equivalent Residetial Connections
FAC	Florida Administrative Code
FASB	Financial Accounting Standards Board
GPD	Gallons per Day
GPM	Gallons per Minute
I&I	Infiltration and Inflow
ITCs	Investment Tax Credits
LAC	Lehigh Acquisition Corporation
LUI	Lehigh Utilities, Inc.
MCLs	Maximum Contaminant Levels
MFRs	Minimum Filing Requirements
MGD	Million Gallons per Day
NWFWMD	Northwest Florida Water Management District
PHFU	Plant Held for Future Use
PS&I	Preliminary Survey and Investigations
SFAS	Statements of Financial Accounting Standards
SFWMD	South Florida Water Management District
SJRWMD	St. Johns River Water Management District
SRWMD	Suwannee River Water Management District
SWFWMD	Southwest Florida Water Management District
T&D	Transmission and Distribution System
TDS	Total Dissolved Solids
UFW	Unaccounted for Water
UPIS	Utility Plant In Service
WRCA	Water Resource Caution Area
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

CUSTOMER SERVICE HEARINGS

As stated earlier, the Commission conducted 24 customer service hearings throughout the state over several months. The following is a summary of each customer service hearing held:

Brooksville

The Brooksville customer service hearing was held on Friday, October 13, 1995. This hearing lasted for 2 hours and 7 minutes.

Commission Hannah M. Robinson of Hernando County and a customer of SSU's Spring Hill service area opposed uniform rates. She also stated that Spring Hill customers should not be required to subsidize SSU's other service areas that are not physically

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connected to the Spring Hill service area. Commissioner Robinson also addressed the issue of whether the Florida Public Service Commission has jurisdiction over Hernando County and requested that utilities owned by SSU and located in Hernando County be removed from this rate case until the First District Court of Appeals renders its decision. After a lengthy discussion, it was motioned and seconded that a determination in those counties in which the Commission's jurisdiction is in question, that is subject to the appeal pending before the First District Court of Appeals, the Commission is not going to put customer rates in jeopardy with the rate increase as a result of this case regardless of the court's decision. A majority vote was made to approve the motion.

After the Commission approved the removal of SSU's utilities, located in Hernando County, from the current rate case three customers residing in the Spring Hill service area addressed their opposition to rate subsidy and addressed quality of service issues. These customers statements were obtained for information purposes only.

Ft. Myers

The initial Ft. Myers customer hearing was held on November 28, 1995. The hearing lasted 3 hours and included the testimony of 20 customers served by either the Deep Creek, Lehigh or Burnt Store plants.

Three customers served by the Burnt Store plant provided testimony. All three opposed the level of the requested rate increase. Additionally, one customer expressed concern regarding frequent water outages to the service area and his belief that the rate increase was necessitated by customer growth. He further believed that separating reverse osmosis facilities into a separate rate class was unjustified.

Three customers served by the Deep Creek plant provided testimony. All three opposed the level of the requested rate increase, with one customer specifically objecting to the interim increase. Of these customers, one supported and one was against uniform rates.

A majority of the customers testifying, 13, are served by the Lehigh plant. Many of these customers complained that the hearing was not held within the Lehigh service area. Nine customers opposed the level of the proposed rate increase, believing that it was unjustified. Only one customer was specifically against uniform rates. Several customers were opposed to the interim increase and

expressed confusion over the exact percentage rate increase requested by the utility. Four customers expressed concern that the rate increase was driven by customer growth. One customer was concerned over the administrative inefficiency of being required to write separate checks for different types of utility service when under the previous owners one check could be drafted for all utility service. Another customer expressed his dissatisfaction over wastewater rates being based upon water usage. More specifically, two customers representing the Concerned Citizens of Lehigh disagreed with the valuation of the utility assets when they were acquired by Minnesota Power as part of a package deal and the fact that no negative acquisition adjustment was approved when the facility was transferred to SSU. They believe, based upon the additional assets acquired by Minnesota Power, that the Commission should consider profits from the developer side in setting utility rates. Additionally, concern was shown over the regulatory treatment of escrow funds held for Michigan and New York lot owners.

The second Ft. Myers hearing was held on February 8, 1996. The hearing lasted approximately 2 hours and 30 minutes and included testimony of 18 customers served by either the Deep Creek, Burnt Store or Lehigh plants.

Three customers served by the Burnt Store plant provided testimony. Of these customers one objected to the level of the interim rates and two to the level of the proposed rate increase. Additionally, one customer supported uniform rates, but objected to reverse osmosis facilities being placed in a separate rate classification. Two customers requested that the Commission assist in having independent counsel appointed to represent their interests regarding rate structure. This request was based upon the conflict of interest recognized by OPC regarding rate structure.

Five customers served by the Deep Creek plant provided testimony. Four of the five testified in support of uniform rates, although two customers were against the level of the interim rate increase and one against the level of the proposed increase. One customer stated recognition that the level of rates were impacted by the cost of purchased water from Charolette County.

Ten customers served by the Lehigh plant provided testimony. Three customers requested that the Commission step down and let an administrative law judge hear the case. Seven customers specifically objected to the level of the proposed rate increase. Three customers expressed the opinion that customer growth was

responsible for part of the rate increase and the utility should take care of existing customers before running lines to other areas. Two customers representing the Concerned Citizens of Lehigh, as well as one additional customer, disagreed with the valuation of the utility assets when acquired by Minnesota Power as part of a package deal and the fact that no negative acquisition adjustment was approved when the plant was transferred to SSU. They believe, based upon the additional assets acquired by Minnesota Power, that the Commission should consider profits from the developer side in setting utility rates. Additionally, concern was shown over the regulatory treatment of escrow funds held for Michigan and New York lot owners. One customer expressed concern that if uniform rates were approved, customers would be unable to fight future rate increases based upon their lack of knowledge of the other service areas.

Inverness

The Inverness customer hearing was held on January 24, 1996, and lasted approximately 4 hours. Twenty-eight customers provided testimony.

Of the 28 customers that testified, 18 requested that the FPSC adopt stand-alone rates. One customer requested that the subsidies for stand-alone rates not exceed five percent.

One customer stated that a statewide uniform rate increase is discriminatory and inequitable, while another customer stated each facility owned by SSU is substantially different with respect to design, construction, condition, type of operation and other cost that vary widely. This customer did not feel that uniform rates could not take all of these factors into consideration and would create extreme hardship. Another customer stated that customers should not have to pay for inadequate and less efficient facilities or for plants in need of repair and maintenance. Another customer who testified stated that he feels that SSU has the right to earn a fair rate of return and also felt that 10% or so is not unreasonable assuming the return is based on solid facts and expenditures for operation verses the income levied on a customer, but was opposed to a uniform rate structure. A professional engineer also testified that he was opposed to uniform rates since he believed SSU misrepresented gross expenditures on the basis of very extensive state and federal environmental laws, environmental compliance, and regulatory mandates. He further stated that most of SSU program improvements have been for growth and system upgrading and not for stated environmental compliance.

Seven customers expressed opposition to the interim modified stand-alone rates and fully supported the uniform rate structure the FPSC implemented in 1992. One of these customers stated that he believed that although stand alone rates would be beneficial for one group of customers, this type of rate structure would have adverse affects on many other customers. Therefore, he believed that the uniform rate structure appeared to be more equitable to all concerned.

Finally, several customers testified to the quality of service being provided by the utility. The quality of service issues addressed were poor service was, low water pressure and poor quality of water. Despite these complaints, these customers were in favor of uniform rates because this rate structure appeared to be more equitable for all concerned.

Jacksonville

The first Jacksonville customer service hearing was held on September 20, 1995, and lasted approximately 4 hours and 25 minutes. Thirty-one customers from various service areas presented testimony. Of these customers, 22 were served by the Beacon Hills plant, 5 were served by the Keystone Heights plant, 3 were served by the Woodmere plant, and 1 was served by the Amelia Island plant.

Customers at this hearing testified that the quality of service was poor. Specific water service complaints included high chlorine levels in the water, discolored (green) water, yellow stains on clothes from the water, low water pressure, and the corrosion of pipes from the water. Fourteen customers testified about repiping their homes and replacing fixtures after only living in their home a short time. The customers concerned about low water pressure in their homes were concerned also about the pressure of the fire hydrants which served their neighborhoods. Two of the customers testifying said that they were buying bottled water and could not understand having to pay higher rates when the tap water was not safe to drink.

Under the same category of poor quality of service, specific sewer service complaints included noxious odors emitting from the lift stations, sewage backing up in the streets and yards, and the alarm system at the sewer plant frequently sounding at all times of the day.

Seven customers testified that SSU is unresponsive to complaints. These customers cited examples of calls to the utility and not receiving any response. These customers further stated

that if they received a response, it was an unacceptable response. Along the lines of an unacceptable response, one customer who testified that she had a good working relationship with SSU and that they were very responsive when she called also testified that the utility should educate their staff. As an example of this need for education, she recounted calling the utility about a broken water main and the clerk who she spoke with offered no advice as to whether or not the water should be boiled for safety purposes.

Of the customers testifying at the first Jacksonville meeting, one expressed support for the uniform rates rate structure and one expressed support for the stand alone rates rate structure. Most of the customers testified that the rates are already too high and were opposed to the proposed increase. These customers also stated that part of the need for an increase was the result of mismanagement by SSU. One customer stressed that the company's focus should be to reduce costs and improve productivity rather than raising rates.

The second Jacksonville customer hearing was held on January 25, 1996, and lasted approximately 3 hours and 15 minutes. Nineteen customers presented testimony. Of the 19 customers who testified, 8 receive service from the Beacon Hills plant, 5 receive service from the Palm Valley plant, 3 receive service from the Amelia Island plant, 2 receive service from the Woodmere plant, and 1 receives service from the Remington Forest plant.

The quality of service complaints at the second customer hearing in Jacksonville were similar to those heard at the first Jacksonville customer hearing. Seven customers complained about having to replace either their hot water heater, or their plumbing, or their washing machine because of the corrosive nature of the water. One customer testified that none of the appliances in his home could be used because of the corrosive nature of the water. Another customer brought in a sample of a pipe with holes in it as proof of corrosion from the water. One customer testified that SSU responded to his complaint of corrosion by saying that they were adjusting the level of pH and the adjustment should help the situation.

Four customers complained about a strong sulphur smell. Two customers complained about the high level of chlorine in the water. Two customers complained that the water caused stains on their clothes. One customer said that the water contained excessive levels of lead and copper. One customer said that it was safer to drink his swimming pool water than his tap water and another customer said that he buys bottled water because his child is sick

as a result of drinking SSU water. One customer asked if he could sink his own well and wanted permission to do that.

Eleven customers stated their opposition to any rate increase. Most of these customers testified that the present rates were too high. One customer stated that their water bill was higher than their electric bill. One customer testified it was his belief that there was no justification for the rate increase and wanted justification for the rate increase. Another customer's testimony was that he was paying premium prices for less than premium service. One of these customers represented the Harborwoods Civic Association and submitted a petition signed by members from the community asking us to deny the rate increase.

Two customer's testimony pertained specifically to the letter sent to Chairman Clark from the Lt. Governor referencing the pending SSU rate case. One of these customers relayed that many customers did not bother to even show up for the meeting because of the letter from Lt. Governor McKay stating that they believed "(the rate increase) was a done deal."

Two customers testified that there was mismanagement. One of these customers cited as an example of mismanagement his service being disconnected without notice. This customer stated further that the company was inefficient and unresponsive. He testified that the company doesn't respond to complaint calls accurately.

Kissimmee

The first Kissimmee customer service hearing was held on Tuesday, September 19, 1995, and lasted 1 hour and 35 minutes. Nine of the customers attending the hearing testified. Eight of the nine customers that testified were served by the Buena Ventura Lakes (BVL) facility which was at the time owned by Orange-Osceola Utilities, Inc. (OOU) and was in the process of being transferred to SSU. The other customer was from Pine Ridge Association. The customers mainly testified regarding the poor quality of the water received from the Buena Ventura Lakes facility. The customers also felt that the rates were already too high for the quality of service that they were being provided. One customer did recognize that the complaints regarding quality of service and the rates reflected on OOU not SSU since SSU was not the owners yet of the facility. He also received service from SSU's Apple Valley facility and was happy with SSU's service and rates.

The second Kissimmee customer service hearing was held on January 29, 1996 and lasted 2 hours and 40 minutes. Of the

customers attending the hearing, 26 offered sworn testimony. Nineteen of the customers that testified were served by the BVL facility, one was from Bay Lake Estates, one was from Bedford Cove, and one was from Lake Ajay Village. Four customers did not indicate where they were from. The customers from BVL again testified regarding the poor water quality and high rates already in effect. Seven of the customers which testified were opposed to uniform rates. None of the customers indicated that they supported uniform rates. Many were opposed to any type of rate increase indicating that the rates were already high. One customer did state that they believed that the utility was entitled to earn a profit as long as they could justify it. Many customers also testified that they didn't want to be paying for management's bad decisions. Some customers indicated that they didn't like paying in advance for something that they're not sure if they will receive any additional benefit. Other customer concerns addressed miscellaneous topics including rate affordability, the purchase price of OOU/BVL and the design of wastewater rates.

Marco Island

The Marco Island customer service hearing was held on Monday, January 22, 1996. This hearing lasted for 3 hours and 15 minutes. Twenty three customers attending the meeting testified and four customers were cross examined.

All 23 customers that testified opposed the rate increase in general. Six customers specifically addressed and opposed uniform rates. These customers also stated that Marco Shores would be subsidizing smaller utilities if uniform rates are approved. Two customers addressed and opposed the weather normalization clause adjustment. In addition, several customers addressed the quality of service being provided by the utility. The quality of service issues addressed were low water pressure, poor service, poor taste of water, green water and bad odor of water.

Mt. Dora

The first Mt. Dora customer service hearing was held November 8, 1995, and lasted 3 hours and 30 minutes. Fifteen customers testified along with Representative Everett Kelly, Senator Karen Johnson and Representative Stan Bainter. The witnesses testifying were from Silver Lakes, Morning View, Jungle Den and Valencia Terrace. Although the customers were against SSU receiving an increase in rates, the major concerns focused on the utility's high rate of return, weather normalization, rates increasing as customers conserve and the distribution of gains and losses on the

sale of a facility between the rate payers and the shareholders. Other concerns brought up at the hearing were projected versus actual plant and the difference in SSU's rates versus the cost to provide service to non-SSU customers in nearby areas.

The second Mt. Dora customer service hearing was held January 30, 1996, and lasted 3 hours and 40 minutes. Nineteen customers testified including Representative Everett Kelly. The majority of the customers testifying were from Western Shores, Valencia Terrace and Silver Lake. Some of the concerns voiced at the hearing were high bills during extended absence from home, inefficient administration, that SSU was not functionally related and that the utility should not be allowed an increase in rates at all. One customer from Palms Mobile Home Estates submitted a petition signed by the residents of the park stating that they could not afford stand alone rates. There were also some quality of service complaints about high lead content in the water and possible health risks associated with that. Customers also expressed apprehensions about the potential subsidization of current and future customers.

New Port Richey

The first New Port Richey customer service hearing was held on September 28, 1995, and lasted approximately one hour. Three customers from the Palm Terrace subdivision presented testimony. Two customers voiced concern on being charged for wastewater that is not returned to the treatment plant. All three customers opposed the proposed increase in water and wastewater rates and had discussed problems with the taste and odor of their water. They also mentioned that they received notice only two days prior to this service hearing.

The second New Port Richey customer service hearing was held on January 31, 1996, and lasted approximately 30 minutes. Three customer from the Palm Terrace subdivision presented testimony. All three customers opposed the proposed increase in water and wastewater rates. Two customers discussed their concerns regarding SSU buying smaller companies and that their water has a bad taste.

Ocala

The first Ocala customer service hearing was held on October 11, 1995 and lasted 1 hour and 30 minutes. Ten customers testified at the first hearing. The majority of the 10 customers who testified expressed concern over the increasing rates for service. Several customers testified that they were on a fixed income and could no longer afford the increasing rates. Because the meeting

was held shortly after the decision that changed the rate structure to modified stand alone, three customers expressed confusion over the new rate structure.

With regard to service, the customers testified that they were receiving poor customer service and quality of service from SSU. For example, one customer testified that his service was discontinued when he forgot to pay his bill while on vacation. This was the first time he had forgotten to pay his bill and did not believe that it was handled properly by the utility. Another customer testified that the utility was not in compliance with DEP regulations since there was no log outside the Citrus Park facility. A third customer testified that there was sediment in his water. The sediment was a result of split pipes that allowed dirt to enter the system. This same customer testified that when it was flushed, the lid on his toilet flew to the ceiling because there was 60 pounds of air in the system.

Another complaint was that SSU operated inefficiently. One customer testified that he was told by an SSU employee that SSU had acquired extra sludge trucks in order to justify the rate increase. Another customer testified that he sees SSU employees driving around in pickup trucks throughout the service area and that they never seem to be doing anything.

The second Ocala customer service hearing was held on January 25, 1996 and lasted 3 hours. Nineteen customers presented testimony at this hearing. Of the 19 who testified, four customers testified specifically that they were in favor of a uniform rate structure. Eight customers testified that they believed that the rates were too high. One customer testified that he was against a uniform service availability charge.

Several customers testified regarding a notice that they had received from SSU to attend an SSU sponsored meeting. The meeting was scheduled to begin at 10 a.m. and most of the customers received their notices in the mail that afternoon.

Similar to the first meeting, several customers testified regarding SSU's inefficiencies. One customer testified that she sees SSU employees park their trucks at their homes during working hours. She also testified that she sees the employees driving around with nothing to do. Another customer testified that when he has called SSU to fill in holes, it takes several employees and several days to complete the job.

Other customers testified regarding the poor quality of service. Some testified that they would prefer to drill their own well or sink a septic tank, however, that was prohibited. One customer testified that anytime SSU receives funding from outside sources, that funding should be deducted from the utility's investment.

Sanford

The first Sanford customer hearing was held on October 12, 1995, and lasted approximately 3 hours and 15 minutes. Of the 20 customers who testified, one was in favor of uniform rates. This customer was the Legislative Assistant for Representative Marvin Couch. He stated that he would like the Commission to stay with the original decision and keep the uniform rate structure statewide.

Fifteen of the 20 customers who testified were against any type of increase. In addition, it was questioned whether irrigation meters may be provided at no additional cost. Six customers testified that the quality of service being provided by the utility was very poor. The quality of service issues addressed were low water pressure, bad taste of the water, high chlorine content, and bad odor of the wastewater treatment plant. These customers also stated that future growth should take care of itself. Two customers added that SSU continues to ask for increases in rates, while the poor water service issue remains the same. Therefore, they believed any type of increase based on the quality of service alone, is very unfair. Two customers testified that SSU's business tactics are disgusting and improper and the citizens are being forced to pay for bad business decisions. Another customer stated SSU has promised a plant upgrade for a long time, along with better service, better quality of water and water pressure. He believed SSU should be made to deliver on the promises already made before any type of increase is granted.

Only one customer testified in favor of stand alone rates. He stated his interest in seeing a list of specific costs and investments made by SSU that is community specific. He stated he believes each community should be responsible for its own costs. Further, he supported the concept of a developer paying impact fees.

The second Sanford customer hearing was held on January 30, 1996, and lasted approximately 3 hours. Of the 21 customers who testified, seven were in favor of uniform rates. These seven included the President of Sugarmill Home Owners Association, the

President/Developer Village Home Properties, the Representative for North Brevard County, the Representative from District 33 (Daetwyer Shores, Chuluota and Deltona service areas), a State Senator from this Sanford and a Seminole County Commissioner. The reasons for supporting uniform rates were environmental requirements, projected water shortages, and the cost of capital improvements being evenly distributed through an entire customer base.

Although there was support of a uniform rate structure, there was concern expressed over the requested size of the increase, increase in wages for 1996, and SSU's efforts to control costs. Further, there was testimony that the FPSC should await the outcome of the 920199-WS case pending before the courts before this current rate case is acknowledged.

Eight customers testified against any type of rate increase. Further, five customers addressed the quality of water. Two customers of the Druid Hills area stated that the quality of water made it impossible to consume. The quality of service issues addressed were poor service, poor taste of water, high chemical content, bad odor of water, and illness from drinking the water.

A customer from Sugarmill Woods stated that if there had to be a rate increase, he supported for uniform rates. He further did not believe current residents of Sugarmill Woods should pay for future expansions. Another customer concurred and further testified that he did not mind paying for improvements needed in existing structures to accommodate existing community. To conclude, another customer believed that SSU is purchasing dilapidated plants, dumping thousands of dollars into rehabilitating these plants, then forcing an entire customer base to pay for these actions. He explained he did not believe this was fair to the customers who did not benefit from these procedures.

Sebring

The first customer meeting was held on November 27, 1995, and lasted approximately 45 minutes. Five customers offered testimony. All five customers had comments regarding the quality of service, one customer commented on engineering issues, and two customers discussed the age of the plant. With regard to rate levels and rate structure, two customers complained that the rates are too high. One customer advocated stand alone rates, regardless of whether the service area is subsidizing other service areas or whether the service area would receive a subsidy.

The second customer meeting was held on February 7, 1996, and lasted approximately 1 hour and 15 minutes. Nine customers commented regarding the quality of service, and two customers had comments regarding engineering issues. With regard to rate levels and rate structure, one customer complained that the rates are too high. One customer expressed her desire not to have uniform rates, and also requested a vacation rate for the BFC.

Stuart

The Stuart customer hearing was held on Thursday, February 1, 1995, and lasted 3 hours. Twenty-one customers attending the hearing testified. One witness testified that SSU should not be allowed to recover all its profit from the Tropical Isle customers with a 277% rate increase. One witness testified that SSU has not made the improvements in the Tropical Isle service area to justify a 250% rate increase. Six witnesses testified against any type of rate increase by SSU. They stated that they cannot afford an increase of 200% and thought this large of an increase is outrageous and ridiculous. Two witnesses questioned the concept of a uniform rate structure and stated that they believed they were against it.

Three witnesses questioned the 6,000 gallon cap. They stated that the cap is excessive and should be eliminated because it does not encourage people to conserve water. One witness questioned the concept of flat rates. He wanted to know why Tropical Isle is being charged for a flow meter. He also testified that the fairest rate would have a base facility charge and a gallonage charge based on the actual usage for wastewater. Two witnesses further testified that the flat rate is unfair because the Tropical Isle customers are away 5 or 6 months out of the year.

Four witnesses questioned the interim rates for Tropical Isle. They stated their opposition to the interim rate increase and stated that the current process should changed, whereby, the utility would not be granted the money up front through interim rates and subsequently be required to do a refund if appropriate.

One witness testified that SSU's investment in the Leilani Heights service area is $0. Therefore, he wanted to know how much investment was used to calculate the utility's base facility charge. According to this witness' calculation, capital improvements for the Leilani Heights service area produces a base facility charge of $6 per month per customer.

Three customers of Tropical Isle testified concerning the quality of service being provided by SSU. They stated that the customers of Tropical Isle are very frustrated because they feel SSU has not dealt with them properly, that SSU has kept them in the dark, that the customers were not brought up to date of SSU's intentions until later in the year, and that the customers were not given the proper information. They further stated that SSU was unable to answer questions pertaining to administrative costs, depreciation, and legal representation for the consumer. Three witnesses requested that the FPSC and OPC be fair and give customers proper representation. One customer of Leilani Heights testified that SSU is not serving its customers appropriately, nor does the company care enough about the customers it serves.

Sunny Hills

The first customer hearing in the Sunny Hills service area was held on September 15, 1995, and lasted approximately 1 hour and 45 minutes. Five customers offered testimony. Two customers discussed the quality of service in Sunny Hills, one customer discussed engineering issues, and one customer expressed environmental concerns.

With regard to rates and rate levels, two customers complained that the rates are too high, and one customer complained about the impact fee hindering growth in the area. Specifically with regard to rate structure, one customer advocated uniform rates and one customer advocated stand alone rates.

A second customer meeting was held on February 5, 1996, and lasted approximately 2 hours and 45 minutes. Twelve customers offered testimony. Five customers discussed the quality of service, six customers commented on engineering issues, one customer expressed environmental concerns, two customers mentioned the letter from Lt. Governor McKay to Chairman Clark, one customer wanted to be removed from the wastewater system and install a septic tank, and one customer commented on SSU's acquisitions of other plants.

With regard to rates and rate levels, three customers complained about excessive rate rates, one customer questioned the interim rate increase, and one customer complained about the impact fee. Specifically with regard to rate structure, three customers advocated stand alone rates. Finally, one customer testified that affordability is a more important consideration than a particular rate structure.

Temple Terrace

The Temple Terrace customer hearing was held on Tuesday, October 3, 1995, and lasted 3 hours and 10 minutes. Nineteen of the customers attending the hearing testified. Nine of the 19 customers testified against any kind of rate increase for SSU. Most of the customers testified that they were receiving poor service from SSU, that they had not seen an improvement in service and that no substantial work has been done in the service area to justify a rate increase. Several witnesses testified that their rates have tripled, that they do not understand why they are being asked to pay some of the highest rates in the State of Florida. One witness submitted 23 petitions stating that the 209 homeowners in Zephyrhills are opposed to the SSU rate increase. While one witness testified that he was representing 55 families from Clair Mel City, Animal Acres and Winston Park who are against a rate increase for SSU. Three witnesses testified that they were against a uniform rate structure.

Four customers testified that the notice sent to the customers regarding the rate increase was confusing for the average person to read, unclear, vague, and intimidating. One witness questioned whether Hillsborough County or the FPSC would be setting rates. While one witness stated that the inclusion of Hillsborough County in this docket is improper. To illustrate this point, one witness presented an exhibit illustrating that the increase is as much as 198% in some instances.

One witness recommended that there be no interim rate increase until a final decision is made by the FPSC and that the basic charge for water and wastewater should be eliminated for those residents who do not live in their homes for 6 months during the summer. This witness also questioned whether SSU has a Senior Citizen's rate for mobile home park residents. Two witnesses wanted to know why they are paying three times more for sewer than for water. Finally two witnesses testified that SSU has poor public relations and that they wants local utility personnel, so someone could be held accountable.

DISCUSSION OF ISSUES

BILLING DETERMINANTS

ISSUE 74: Are any revenue or expense adjustments necessary due to the utility's proposed repression adjustment?

RECOMMENDATION: No. At the July 31, 1996 Special Agenda Conference, the Commission increased SSU's test year expenses by $287,585 to reverse the repression-related expense reductions recorded by SSU. As staff recommends that no adjustments be made to the water service areas' billing determinants to reflect the effects of repression, no additional expense adjustments are necessary. (LINGO)

POSITION OF PARTIES

SSU: No. SSU made the adjustment in the MFRs. In fact, the MFR adjustment exceeds a proper adjustment because SSU treated the decreased charges in electric power bills as variable costs thus overstating the adjustment.

MARCO ET AL: No position.

NASSAU ASSOCIATIONS: No position.

OPC: No position.

STAFF ANALYSIS: SSU has proposed a repression adjustment to the water gallonage component of its projected test year billing determinants. Specifically, SSU has proposed a reduction of 877,203,435 gallons for the conventional treatment service class and 58,438,000 gallons for the reverse osmosis service class. (EXH 67, Vol V, book 1, pp. 92, 206) The direct expenses impacted by this adjustment are purchased water, purchased power and chemicals. Consistent with its proposed repression adjustment, SSU decreased expenses by $287,585. (TR 1368; EXH 67, Vol III, book 1, p. 59)

At the July 31, 1996 Special Agenda Conference, the Commission voted to increase SSU's test year expenses by $287,585 to reverse the repression-related expense reductions recorded by SSU. The Commission recognized in its decision on this issue that staff's recommended adjustments, if any, regarding repression and the related expenses could not be determined until after the Commission determined the utility's appropriate revenue requirement. Consequently, staff is revisiting the issue in this recommendation.

SSU's Testimony

SSU's witness, John Whitcomb, Ph.D., was subcontracted by Brown and Caldwell from 1992-1994 to perform studies of water conservation rate structures for the SWFWMD. Specifically, Dr. Whitcomb was primarily responsible for quantifying price elasticity and measuring rate structure impacts on water consumption. The outcome of his studies were two reports: 1) "Definition of Water Conservation Promoting Rates" (Conservation Rate Structure Study); and 2) "Water Price Elasticity Study" (Elasticity Study). The objective of the Elasticity Study is to quantify the relationship between water price and water demand for customers within the SWFWMD service area. In addition, he developed a software program known as WATERATE, which utilizes the results of the Elasticity Study to simulate how changes in water and wastewater prices impact water revenues and water demand. (TR 1721-1723; EXH 135, p. 9)

Dr. Whitcomb testified that the results of the Elasticity Study are applicable to SSU for several reasons. First, he states that the Elasticity Study allowed price elasticity to vary with both the gallonage charge and property value to make the results more applicable to varying conditions. Second, he contends that given the geographic and demographic diversities of both the SWFWMD and SSU's service areas, it is reasonable to assume a similarity between the respective customer bases. Third, he points out that SSU was one of ten utilities which participated in the Elasticity Study. Finally, Dr. Whitcomb states that SSU has 24 water service areas serving an estimated population of 125,000 within the SWFWMD. (TR 1723-1724)

Dr. Whitcomb testified that using the elasticity study model (WATERATE) to estimate the level of reductions in water consumption that would result under the utility's proposed rate structure results in a consumption reduction of approximately 11% for the conventional treatment service class and 2.7% for the reverse osmosis service class. (TR 1731) The specific proposed reductions are 877,203,435 gallons and 58,438,000 gallons, respectively. (EXH 67, Vol V, book 1, pp. 92, 206) The direct expenses impacted by this adjustment are purchased water, purchased power and chemicals. (EXH 135 (JBW-6), p. 2) Consistent with Dr. Whitcomb's proposed repression adjustment, SSU has proposed to decrease these expenses by $287,585. (TR 1368; EXH 67, Vol III, book 1, p. 59) Dr. Whitcomb believes that these adjustments are reasonable and necessary in order to provide SSU the opportunity to earn the Commission-approved revenue requirement. (TR 1732)

On cross examination, Dr. Whitcomb testified that, based on his efforts on behalf of the SWFWMD, he co-authored (with Mr. Jay Yingling and Mr. Mark Winer) an article entitled "New Directions in Mapping Water Demand Curves" for scholastic publication in Water Resources Research, an academic theoretical journal that covers science issues in the water field. Dr. Whitcomb believes this journal is authoritative. After the article was evaluated in a peer review process, it was sent back for revisions. (TR 1778-1780)

One of the peer reviewers suggested a new demand specification. (TR 1780) Dr. Whitcomb's demand curve forces price elasticity towards zero at the upper price range. It was suggested that the demand curve could be improved by making it more flexible. (TR 1794) Dr. Whitcomb and his co-authors re-estimated the model, which demonstrated that price was more elastic, especially at the upper end of the price spectrum, because there was no longer a constraint of forcing the price elasticity towards zero. The article was resubmitted to the journal and it underwent another peer review process. One of the reviewers said the analysis contained a fatal flaw -- if the curve is extrapolated beyond the $7.05/1,000 gallons price range, at some point the demand curve takes on an unrealistic value. The article was again not accepted for publication. (TR 1794-1796)

Intervenors' Testimony

OPC witness David Dismukes, Ph.D., recommended that the Commission not accept the repression adjustment proposed by the utility, because the utility's Elasticity Study does not meet adequate standards for regulatory use. (TR 2257, 2271) The standards cited by Dr. Dismukes are: 1) the applicability of the statistical model to the service territory in question; 2) the parsimony, simplicity and sensitivity of the statistical model to both its primary and alternative specifications; and 3) the explanatory power of the statistical model. (TR 2257)

With regard to the first standard for evaluating a statistical model for regulatory use, Dr. Dismukes does not believe the Elasticity Study accurately represents SSU's service territory, and that there was no attempt to reconcile the demographic and usage characteristics between the SWFWMD and SSU's service areas. For example, most of the utilities in the Elasticity Study have either increasing or decreasing block rates. Dr. Dismukes testified that customers under different pricing structures face different demand curves and different price elasticities of demand. Given the differences in price structures between the SWFWMD and SSU, Dr.

Dismukes believes this is the primary reason the price elasticities in the SWFWMD residential water demand study should not be applied in this proceeding. Dr. Dismukes believes there is an additional problem with applying the Elasticity Study to SSU's entire service territory. Because SSU's customers face neither increasing nor decreasing block rates, the concept of "ramped rates" would not be applicable. (TR 2260-2263; EXH 135, pp. 25-26)

With regard to the second standard for evaluating a statistical model for regulatory use, Dr. Dismukes testified that the model should be parsimonious, intuitive and straightforward. He pointed to what he believes to be several problems with the model, most notably that relaxing the zero price elasticity constraint at $7.05 per 1,000 gallons results in an upward-sloping demand curve. This violates the first law of demand, which states that there is an inverse relationship between price and quantity demanded. (TR 2263-2265)

With regard to the third standard for evaluating a statistical model, Dr. Dismukes testified that the model should have a significant degree of explanatory power if it is to be used in a regulatory proceeding. He testified that, based on a low R^2 value (a measure of a statistical model's fit -- the variation explained by the model) and marginally significant parameter estimates, SSU's price elasticity estimates should not be accepted. Dr. Dismukes also stated that the commercial models lacked statistically powerful results. (TR 2267-2268)

Another comment made by Dr. Dismukes regarding SSU's proposed repression adjustments is that, for SSU's service areas receiving rate decreases, stimulation (rather than repression) would be the appropriate adjustment; that is, a positive factor would be applied to test year billing determinants. Although SSU proposes rate decreases for three of its service areas, it nevertheless applied a negative (not positive) factor to those service areas' billing determinants. SSU did not explain why a reduction to those service areas' billing determinants is appropriate. (TR 2270)

If the Commission agrees that the results from the Elasticity Study are inappropriate, but still believes some type of repression adjustment is appropriate, Dr. Dismukes offered two alternative recommendations. If the Commission approves the utility's proposed WNC, there will be an opportunity for the utility in the long run to recover lost revenues associated with repression. Therefore, his first alternative recommendation is that the short run elasticity estimate used by SSU be split on a 50/50 basis between SSU and the ratepayers. If the Commission chooses not to approve

the utility's proposed WNC, there is no opportunity to recover lost repression-related revenues over the long run. Therefore, Dr. Dismukes' second alternative recommendation is to split the difference in the long-run elasticity estimate on a 50/50 basis between SSU and the ratepayers. (TR 2271-2273)

On cross examination, Dr. Dismukes agreed that the concept of elasticity applies to water rates -- the only question is the level of elasticity. (TR 2276) When asked about his alternative recommendations, Dr. Dismukes admitted that there is no empirical evidence for his proposed 50/50 split of the elasticity estimates; rather, it is based on an equal sharing of the risk. (TR 2278)

Marco witness Mr. Michael Woelffer testified that actual historical data contained in SSU's MFRs should be used to forecast 1996 gallons. He argues that there was an increase, rather than a decrease, in gallons sold per ERC after the rate increase resulting from Docket No. 920655-WS. He testified that the historical data indicates the following sales: 153,000 gallons per ERC in 1991, 152,000 gallons per ERC in 1992, 151,000 gallons per ERC in 1993, and 153,000 per ERC in 1994. Based on this analysis, Mr. Woelffer believes SSU's proposed elasticity adjustments for Marco Island are not supported. (TR 3094)

Mr. Buddy Hansen testified for the Sugarmill Woods Civic Association, Inc. (SMW). He stated that, while a price elasticity adjustment has merit under the right conditions, SSU's proposal is "...inequitable, will impose too many hardships on low income customers, and comes on top of what was already established as conservation rates in Docket No. 920199-WS." (TR 3129)

Mr. Hansen cited several reasons why he believes the utility's proposed repression adjustment is inappropriate. First, he noted that, despite usage and income differences among SSU's service areas, the same elasticity factors were applied to all service areas. He believes the elasticity factors should vary by service area. Second, he stated that SSU's proposed repression adjustments seem like a ploy to increase the gallonage charges. Finally, he testified that, consistent with Dr. Whitcomb's testimony in EXH 135 (JBW-2), the price of selling water should equal the true cost of supplying water; there should be no subsidies. (TR 3129-3131)

SSU's Rebuttal

Dr. Whitcomb's testimony included a rebuttal of Dr. Dismukes' discussion on the standards for evaluating a statistical model for regulatory use. First, regarding the applicability of the SWFWMD

Elasticity Study model to SSU, Dr. Whitcomb believes that Dr. Dismukes mistakenly argued that SSU's rate structure is different than the inclining and declining block rate structures prevalent in the SWFWMD study. Dr. Whitcomb testified that wastewater price is an integral part of the total price signal that is sent to customers. Because SSU's wastewater quantity charge is capped at 6,000 gallons per month in most service areas, when wastewater price is considered with water price, SSU has a combined water and wastewater declining block rate structure. (TR 1738-1739)

Dr. Whitcomb also testified that differences in income from different rate structures have been accounted for in the model by subtracting those differences from the wealth (property value) variable described in EXH 135 (JBW-3), p. 57. He went on to argue that, even in the most extreme SWFWMD case, the change in disposable income from alternative rate structures is less than one percent of disposable income and is trivial. Regarding Dr. Dismukes' criticism of the inapplicability of ramped rates to SSU, Dr. Whitcomb stated that, based on using both marginal and average price specifications, the resulting price elasticity curves are almost identical, with results that do not vary significantly with price specification assumption. (TR 1739-1741)

Second, regarding the parsimony of the Elasticity Study model, Dr. Whitcomb contends that Dr. Dismukes fails to realize that the coefficients in these nonlinear models are multiplicative rather than additive. In particular, with respect to relaxing the zero price elasticity constraint and the resulting upward-sloping demand curve, Dr. Whitcomb contends that the range of prices in the SWFWMD study is from $.40/1,000 gallons to $7.05/1,000 gallons and, over this range of prices, a negatively sloped demand curve results, which is consistent with the first law of demand theory. For prices greater than $7.05/1,000 gallons, WATERATE is programmed not to use the SWFWMD elasticity algorithm, so the shape of the demand curve is unknown. Dr. Whitcomb stated his belief that Dr. Dismukes picked up this concern by "parroting" an opinion expressed by a peer reviewer, who referred to the problem as a "fatal flaw". (TR 1742-1743, 1745)

Third, regarding the explanatory power of the statistical model, Dr. Whitcomb argues that an R^2 value of 0.59 is typical if not relatively high compared to other similar studies on water demand estimation. Dr. Whitcomb provided a list of comparable R^2 values, ranging from 0.11 to 0.69. He testified that cross-sectional models of this type have inherently lower R^2 values than models of aggregate water consumption or time-series models. (TR 1746-1748) Regarding Dr. Dismukes' statement that SSU's proposed

elasticity adjustments not be accepted due to "marginally significant parameter estimates", Dr. Whitcomb asserts that Dr. Dismukes needed to conduct a J-test, rather than a T-test. Results of a J-test would show that the demand curves are in fact highly significant. (TR 1748-1749) In response to Dr. Dismukes' criticism of the commercial models, Dr. Whitcomb explained that the commercial database was smaller and was given less priority than that for single family homes. As a result, although the results for commercial users was mixed, it nevertheless showed strong evidence that commercial customers are modestly sensitive to price. (TR 1750)

Dr. Whitcomb also rebutted Dr. Dismukes' alternative recommendations on this issue. Dr. Whitcomb defended his selection of a short-run elasticity adjustment of 75%, citing two reasons for its selection. First, interim rates would significantly increase the price signal sent to customers and begin to set in motion the long-run price elastic effect. Second, he believes the price elastic adjustment in this rate case will occur over a multi-year period. Therefore, over a longer period a higher short-run adjustment factor is warranted. Dr. Whitcomb believes the proposed 50% adjustment offered by Dr. Dismukes is arbitrary and not supported by evidence. Dr. Whitcomb believes that if the Commission accepts the WNC, the best estimate of the short-run price elastic water use adjustment is 100%, rather than the 50% proposed by Dr. Dismukes. Dr. Whitcomb stated that, from a statistical viewpoint, the real price elastic response is equally likely to be over or under the 100% value. (TR 1753-1755) Dr. Whitcomb believes that Dr. Dismukes' proposal to allow 50% of the long-run price elastic adjustment in the event the Commission does not adopt the utility's WNC proposal is arbitrary as well. (TR 1756)

On cross-examination, Dr. Whitcomb pointed out that the upward-sloping demand curve is not included in the data before the Commission. WATERATE 2.2, which came out in January 1996, has the upward-sloping demand curve. However, the demand curves described in the Elasticity Study used in this proceeding do not go into unrealistic results. (TR 1800-1802; 1804) The demand curve in WATERATE 2.1 does not have the fatal flaw. (TR 1832)

When asked about the value of the commercial models, Dr. Whitcomb explained that, because it's such a heterogenous group, it is difficult to quantify what that group's price elasticity is. (TR 1838) Despite the differences among SSU's service areas, the overall price elasticities are not sufficiently variable such that the Elasticity Study would not be applicable in this case. As

support for this statement, Dr. Whitcomb cited other price elasticity studies done in Miami and in Raleigh, North Carolina. Dr. Whitcomb believes the results of the SWFWMD Elasticity Study are consistent with the results of the other studies. (TR 1867-1869)

SSU's Brief

SSU asserts that Dr. Whitcomb is an expert in water use and water demand forecasting, having conducted numerous studies on water demand analysis. In addition, Dr. Whitcomb has authored or co-authored nearly a dozen articles on the subject of water demand forecasts and water use.

SSU argues that every witness who testified on this issue agreed that price elasticity is a valid economic concept that is applicable to water consumption -- the question in this case is the level of elasticity. SSU points to OPC witness Kimberly Dismukes' statement that a repression adjustment would be appropriate "if properly calculated." (BR 88)

SSU further argues that the WATERATE 2.1 program forms the basis for the elasticity adjustments proposed by Dr. Whitcomb in this proceeding. SSU points out that the focus of Dr. David Dismukes' testimony and the focus of OPC's cross-examination of Dr. Whitcomb was the revised WATERATE 2.2 program, rather than the WATERATE 2.1 program. SSU further argues that Dr. Dismukes' inability to distinguish between the two versions of the WATERATE program underscores his lack of competence to analyze water demand studies.

SSU offered the following reasons why the Elasticity Study can be applied to all of SSU's service areas: 1) SSU has 24 water service areas which service an estimated population of 125,000 persons within the SWFWMD; 2) approximately 80% of SSU's service areas are located in either the SWFWMD or in the abutting SJRWMD; 3) SSU's combined water and wastewater rate structure represents a declining block rate structure similar to those of some of the utilities included in the SWFWMD study; 4) the variation in net irrigation requirement between the 10 utilities in the SWFWMD study and SSU's service areas is almost identical; and 5) the climatic conditions of the 10 SWFWMD utilities versus SSU's service areas are similar. In conclusion, SSU argues that there is overwhelming support for its proposed price elasticity adjustments.

Staff Discussion

As evidenced in the above discussion, this is a highly contentious issue, and the record on this issue is extensive. While Staff believes price elasticity is a valid economic concept that should be considered, we nevertheless recommend that a repression adjustment is not appropriate in this proceeding. We offer the following discussion in support of our recommendation.

The ten utilities participating in the Elasticity Study are all located within the SWFWMD. (TR 1818) While SSU was one of the ten utilities that participated in the SWFWMD study, none of SSU's service areas included in this rate case were included in the SWFWMD study. SSU provided data relating to its Spring Hill service area in Hernando County, which is not included in this rate case. (TR 1911-1912)

Dr. Whitcomb was also questioned about short run price elastic responses. Changes in water use result from a combination of behavioral changes (e.g., customers taking shorter showers) and structural changes (e.g., customers converting landscape from turfgrass to xeriscape). Therefore, while price increases may induce some customers to react to price changes sooner, it may take some customers years to complete desired changes. Also, it may take a customer a number of billing cycles merely to understand the ramifications of a rate structure change. (TR 1922-1923; EXH 137, pp. 5-6)

Based on a review of the available literature, the WATERATE user's manual suggests a short-run half life of one year. In other words, the WATERATE program is set up with default values that assume 50% of the customers' response to a proposed price change will occur in year 1, an additional 25% of the response will occur in year 2, an additional 12.5% of the response will occur in year 3, and an additional 6.25% of the response will occur in year 4. (TR 1923-1924; EXH 137, p. 6)

However, Dr. Whitcomb did not use those values for SSU's WATERATE runs. Instead, he assumed that the price elastic response would be 75% in year 1, rather than 50%. When asked to explain why the 75% figure was chosen, Dr. Whitcomb was unable to offer a response to convince Staff that the 75% figure was based on anything more than his judgment. (TR 1924-1926)

Dr. Whitcomb contends that, given the geographic and demographic diversities of both the SWFWMD and SSU's service areas, it is reasonable to assume a similarity between the respective

customer bases. (TR 1724) However, Dr. Whitcomb was unable to answer what specific geographic aspects of the SWFWMD's area are directly comparable to those of any of SSU's service areas located in other WMDs in Florida. (TR 1912) Staff finds this to be troublesome, particularly because Dr. Whitcomb used the SWFWMD-based default values regarding the percentage of single-family property values in the low, medium and high categories and assumed these values are consistent with the percentages in all of SSU's service areas. (EXH 138) Dr. Whitcomb "...assumed that the low, medium and high percentages are a reflection of the low, medium and high percentages seen in the ten different agencies in the SWFWMD study." (TR 1914) However, Dr. Whitcomb did not know the actual comparable percentages of those single family customers for any of SSU's service areas located in other WMDs in Florida. (TR 1913-1914) To the extent the actual property value percentages for service areas located outside of the SWFWMD are different than the values used by Dr. Whitcomb in this case, these differences will affect the results of the calculated repression estimates.

A final, though no less important, consideration is that applying WATERATE to a water rate structure other than the uniform rate structure proposed by SSU will affect the results of the analysis. (TR 1915) As will be discussed in Issue 125, staff recommends a capped, banded rate structure, rather than the uniform rate structure proposed by SSU. Therefore, the repression adjustment proposed by SSU is not applicable in this instance.

Based on the foregoing discussion, staff believes the Commission should "err on the side of caution" by using a 0.0 price elasticity adjustment in this case. Although staff believes a repression adjustment may be reasonable, the record is silent not only regarding other methods of calculating a repression adjustment, but regarding criteria and parameters that could be used to determine an alternative adjustment as well. Absent an alternative methodology supported by the record to calculate a repression adjustment, staff recommends that no adjustments be made to the water service areas' billing determinants to reflect the effects of repression. Therefore, no additional expense adjustments are necessary.

ISSUE 75: What are the appropriate projected number of water and wastewater bills and consumption to be used to calculate revenue for the 1996 projected test year and to calculate rates for service?

RECOMMENDATION: The appropriate projected number of water bills, wastewater bills and wastewater consumption used to calculate revenue for the 1996 projected test year and to calculate rates for service were presented in Attachment D of staff's memorandum dated July 24, 1996. Those billing determinants were approved by the Commission at the July 31, 1996 Special Agenda Conference. The appropriate projected number of water billing determinants to be used to calculate rates for the water gallonage charge are 10,222,626,547 gallons. (LINGO)

POSITION OF PARTIES

SSU: Per the MFRs. SSU witness Dr. Whitcomb and SWFWMD Senior Economist Jay Yingling verified the proper use of the WATERATE program to reflect price elasticity adjustments to consumption. SSU's conservation program adjustments are supported by SSU witness Kowalsky. As discussed in the "projection factors" tab of Volume V, Book 1 of 1, the methodology employed to calculate growth projection factors for the projected 1996 test year has been consistently applied to all plants. As evidenced in the rebuttal testimony of SSU witness Bencini, the projection factors for 1995 resulted in a slight overstatement of billing determinants. SSU believes this fact confirms the conservative basis of the projected 1996 billing determinants.

MARCO ET AL: Adopt Public Counsel's position.

NASSAU ASSOCIATIONS: No position at this time with respect to the growth in the number of customers. The appropriate test year gallons for residential customers is 9,501,263,000 as reflected on K. Dismukes Schedule 16. These are the weather normalized gallons for the projected test year ending 1996. If the Commission does not adopt....(Note: The remainder of the position contained in the brief has been eliminated to be consistent with Rule 25-22.056(3)(a), Florida Administrative Code.)

OPC: Growth in the number of customers should reflect actual growth for 1995. The appropriate test year gallons for residential customers is 9,501,263,000. These are the weather normalized gallons for the projected test year ending 1996.

STAFF ANALYSIS: At the July 31, 1996 Special Agenda Conference, the Commission voted that the appropriate projected number of water bills, wastewater bills and wastewater consumption used to calculate revenue for the 1996 projected test year and to calculate rates for service are 1,316,154 ERCs for the water system, and 614,793 ERCs and 3,202,582,931 gallons for the wastewater system.

At the Special Agenda Conference, the Commission approved SSU's proposed conservation programs for specific communities, and allowed the recovery of $343,412 in conservation expenses associated with those programs as well as the utility's statewide program. While that decision determined the appropriate amount of expense for those conservation programs, this issue speaks to the anticipated gallons saved resulting from those conservation programs. Furthermore, at that Special Agenda Conference, the Commission recognized that staff's recommended repression adjustments, if any, could not be determined until the Commission approved the appropriate revenue requirement.

Consistent with the Commission's decision at that Special Agenda Conference, consideration of conservation gallons, as well as the number of gallons associated with repression, was deferred until this recommendation. Staff's recommended repression adjustment is discussed in Issue 74. Staff's recommendations regarding the anticipated gallons saved due to conservation are discussed below.

SSU witness Carlyn Kowalsky was the only witness who presented testimony regarding the anticipated gallons saved due to SSU's conservation programs for the targeted communities. She testified that the Company adjusted 1996 consumption by 142,788,000 gallons per year to reflect SSU's estimate of reduced water consumption resulting from the conservation programs. Specifically, the estimated gallons saved per year for the specific communities are shown below: (TR 2169-2170; EXH 153 (CHK-3), p. 60)

Specific Community	Estimated Gallons Saved per Year
Dol Ray Manor	949,000
Palisades Country Club	474,500
Quail Ridge	292,000
Silver Lake Est/Western Shores	21,425,500
Sugarmill Woods	35,040,000
Marco Island	79,022,500
Total FPSC Jurisdictional	137,203,500
Valrico Hills	5,584,500
TOTAL SSU	142,788,000

The estimated water savings expected for each community is based on one year's use of retrofit kits, low-flow toilets and irrigation shutoff devices. The specific calculations to arrive at the estimated water savings per device are based on SSU's projections regarding the: 1) participation levels associated with each device; 2) water gallons saved per device per use; 3) typical number of uses per device per person per day; and 4) number of persons per household. (EXH 153 (CHK-3), pp. 60, 63) However, during cross-examination, witness Kowalsky was unable to answer questions not only regarding how the Company chose the communities targeted for SSU's enhanced conservation program, but how SSU arrived at its estimated participation levels as well. (TR 2181-2182, 2194-2197)

Not even SSU's witnesses from the WMDs (Districts) provided us with definitive answers regarding the estimated water savings. While witness Bruce Adams, Conservation Coordinator of the SFWMD, testified that the anticipated results of SSU's program are consistent with the anticipated and actual results of many other programs throughout the nation, witness Harold Wilkening, Assistant Director of the Department of Resource Management of the SJRWMD, testified that his district does not yet have adequate data to demonstrate the per capita benefits of each conservation practice for utilities in the SJRWMD. (TR 3672, 3676, 4008)

Because this proceeding represents the first time the Commission has addressed the issue of anticipated gallons saved due to conservation, staff is unable to draw on its experience to determine whether the evidence regarding SSU's projections are reasonable. Moreover, staff finds SSU's testimony on this issue to be marginally persuasive. Therefore, staff believes a conservative approach regarding estimating the water savings is warranted.

Accordingly, we have adjusted SSU's projections as discussed below. A detailed analysis of staff's recommended gallons saved due to conservation is presented on Attachment A immediately following this issue.

Retrofit Kits

Each retrofit kit includes a low-flow showerhead, two faucet aerators, and a 1/2 gallon toilet tank bag. SSU reported that retrofit kit manufacturers suggest that 50% of utility customers who are offered free kits will participate in the conservation effort. SSU stated that it will actively encourage customer participation through public workshops and advertising promotions, and therefore believes a 50% participation level may be expected. (EXH 153 (CHK-3) p. 59) Based on our review of EXH 158 and EXH 161, we believe the estimated participation level percentages are reasonable. Regarding the assumed number of persons per household, SSU stated that, because the selected communities consist predominantly of single family homes, SSU assumed 2.5 persons per household. Staff analyzed data contained in EXH 122 and EXH 153 (CHK-3) p. 56, and believes SSU's assumption is reasonable.

The assumptions used to estimate water savings for each conservation device offered in the retrofit kit are explained below.

Low-flow Showerheads - SSU reported that, according to the AWWA document entitled "Evaluating Urban Water Conservation Programs", the average person takes one shower per day, lasting from 5-15 minutes. SSU's estimated 7.5 minutes per shower is consistent with a retrofit kit manufacturer's estimate. (EXH 153 (CHK-3) p. 61) However, because we are taking a conservative approach, we believe 5 minutes per shower is reasonable, which is within the range suggested by the AWWA.

SSU reported that both retrofit kit manufacturers and the AWWA estimate a savings between 2 gallons per minute and 5 gallons per minute using a low-flow showerhead. The SWFWMD estimates are slightly higher, ranging from 3.6 to 6.6 gallons per minute. SSU estimated a savings of 3 gallons per minute per showerhead, while staff estimated a lesser savings of 2.5 gallons per minute. (EXH 153 (CHK-3) p. 61)

Faucet Aerators - SSU cited the AWWA document "Evaluating Urban Water Conservation Programs" for estimates regarding the average usage per faucet per day. The AWWA estimates that the average person uses water from the bathroom faucet between 1/2

minute and 3 minutes each day, while usage from the kitchen faucet is slightly greater, ranging from 1/2 minute to 5 minutes each day. SSU assumed a usage of 4 minutes per person per day. However, we are taking a conservative approach, and believe a usage of 2 minutes per person per day is reasonable. (EXH 153 (CHK-3) p. 61)

SSU cited an AWWA article to estimate the savings for faucet aerators. According to the article, a savings between .75 gallons per minute and 5 gallons per minute can be expected. SSU assumed a savings of 1 gallons per minute per faucet aerator, and staff agrees with this assumption. (EXH 153 (CHK-3) pp. 61-62)

Toilet Tank Bags - SSU reported that the AWWA estimates each person in the household will flush a toilet between 4 and 6 times per day. Each toilet tank bag will displace (and therefore save) approximately 1/2 gallon per flush. While SSU estimated the average frequency of toilet flushing is 5 times per day per person, because we are taking a conservative approach, we believe 4 flushes per person per day is reasonable. (EXH 153 (CHK-3) p. 62)

Low-Flow Toilets

SSU believes a participation level of 10% may be expected, consistent with the City of Tampa and Hillsborough County conservation programs. Staff believes this estimated participation level is reasonable. Regarding the savings per day from low-flow toilets, SSU cited figures published by the SJRWMD which reported estimated savings between 2 gallons and 4 gallons per flush. SSU also cited estimated savings published in an AWWA journal between 1.9 gallons and 5.4 gallons per flush. SSU assumed a savings of 3 gallons per flush. However, because we are taking a conservative approach, we believe a lesser savings of 2 gallons per flush is reasonable. Staff's estimate of 4 flushes per day per person is consistent with our assumption discussed in the paragraph above. (EXH 153 (CHK-3) p. 60, 64)

Irrigation Shutoff Devices

SSU reports that, according to the SWFWMD, approximately 50% of a customer's water use is for outdoor irrigation. SSU determined that the average customer located within the targeted communities uses approximately 15,000 gallons per month. Therefore, 7,500 gallons per month is used for outdoor irrigation. SSU cited manufacturers' claims that irrigation shutoff devices can result in water savings of 5% to 25% of the total irrigation demand. While SSU estimated a reduction of 15%, because we are taking a conservative approach, we believe a reduction of 10% is

reasonable. This monthly savings equates to approximately 22.5 gallons per day (7,500 gallons x 10% gallons saved x 30 days per bill). (EXH 153 (CHK-3) p. 64-65)

Based on staff's recommended adjustments, we believe the appropriate anticipated gallons saved due to conservation is 90,661,168. As discussed in detail in Issue 74, staff is recommending that no price elasticity (repression) adjustment be made to the billing determinants of the water system. Therefore, based on the foregoing discussion, staff recommends that the appropriate billing determinants to be used to calculate rates for the water gallonage charge are 10,222,626,547 gallons. A detailed schedule of staff's recommended anticipated gallons saved due to conservation is included as Attachment A immediately following this issue. A detailed schedule of the appropriate gallons used to calculate rates for the water gallonage charge is included as Attachment B immediately following this issue.

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
CONSERVATION PROGRAMS FOR SPECIFIC COMMUNITIES: RECOMMENDED CONSUMPTION REDUCTIONS

ATTACHMENT A

CODE	ASSUMPTIONS	
#hh	# Persons per household	
	Dol Ray Manor	2.5
	Palisades C Club	2.5
	Quail Ridge	2.5
	Silver Lk Est/W Shores	2.5
	Sugar Mill Woods	2.5
	Valrico Hills (EXCLUDE)	NA
	Marco Island	2.5
%	Participation levels:	
s%	low-flow showerheads	50.0%
a%	faucet aerators	50.0%
b%	toilet tank bags	50.0%
u%	ULV toilets	10.0%
i%	irrig shut-off devices	10.0%
gpu	Water savings/devise/use:	
sgpu	low-flow showerheads (gpm)	2.5
agpu	faucet aerators (gpm)	1.0
bgpu	toilet tank bags (gpf)	0.5
ugpu	ULV toilets (gpf)	2.0
igpu	irrig shut-off devices (gpd)	22.5
day	Typical use/person/day:	
sday	low-flow showerheads (min)	5.0
aday	faucet aerators (min)	2.0
bday	toilet tank bags (flushes)	4.0
uday	ULV toilets (flushes)	4.0
iday	irrig shut-off devices	1.0

SPECIFIC COMMUNITIES	(A) 1994 AVG # CUSTS	(B) = [(A) x s%] x sgpu x sday x #hh x 365 LOW FLOW SHOWER-HEADS	(C) = [(A) x a%] x agpu x aday x #hh x 365 FAUCET AERATORS	(D) = [(A) x b%] x bgpu x bday x #hh x 365 TOILET TANK BAGS	(E) = [(A) x u%] x ugpu x uday x #hh x 365 ULV TOILETS	(F) = [(A) x i%] x igpu x iday x #hh x 365 IRRIG SHUT-OFF DEVICES	(G) = @SUM (B)..(F) RECOM ANNUAL SAVINGS TOTAL SYSTEM	(H) SSU PROPOSED ANNUAL SAVINGS	(I) = (G) - (H) DIFFERENCE AMOUNT	(J) = (I) / (H) DIFFERENCE PERCENT
Dol Ray Manor	59	338,195	54,111	54,111	43,289	121,750	611,457	949,000	(337,543)	-35.6%
Palisades Country Club	30	168,860	27,018	27,018	21,614	60,790	305,300	474,500	(169,200)	-35.7%
Quail Ridge	15	83,482	13,357	13,357	10,686	30,053	150,935	292,000	(141,065)	-48.3%
Silver Lake Estates/ Western Shores	1,344	7,651,372	1,224,220	1,224,220	979,376	2,754,494	13,833,681	21,425,500	(7,591,819)	-35.4%
Sugar Mill Woods	2,206	12,556,390	2,009,022	2,009,022	1,607,218	4,520,301	22,701,954	35,040,000	(12,338,046)	-35.2%
Valrico Hills (EXCLUDE)										
Subtotal	3,654	20,798,300	3,327,728	3,327,728	2,662,182	7,487,388	37,603,327	58,181,000	(20,577,673)	-35.4%
Marco Island	5,156	29,346,151	4,695,384	4,695,384	3,756,307	10,564,614	53,057,841	79,022,500	(40,817,804)	-51.7%
TOTAL	8,810	50,144,451	8,023,112	8,023,112	6,418,490	18,052,003	90,661,168	137,203,500	(61,395,477)	-44.7%

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SOUTHERN STATES UTILITIES, INC. ATTACHMENT B
DOCKET NO. 950495-WS
ISSUE 75: RECOMMENDED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION-APPROVED GALLONS BEFORE CONSERVATION	RECOMMENDED ADJUSTMENTS TO GALLONS DUE TO CONSERVATION	RECOMMENDED PROJECTED TEST YEAR GALLONS
Amelia Island	386,950,652		386,950,652
Apache Shores	3,450,738		3,450,738
Apple Valley	126,359,211		126,359,211
Bay Lake Est.	6,763,381		6,763,381
Beacon Hills	509,512,484		509,512,484
Beecher's Point	6,932,720		6,932,720
Burnt Store	87,172,302		87,172,302
Carlton Village	13,147,894		13,147,894
Chuluota	63,749,858		63,749,858
Citrus Park	26,839,016		26,839,016
Citrus Springs	155,027,125		155,027,125
Crystal River High.	6,570,796		6,570,796
Daetwyler Shores	15,803,222		15,803,222
Deltona	2,743,951,896		2,743,951,896
Dol Ray Manor	13,710,453	(611,457)	13,098,996
Druid Hills	38,571,842		38,571,842
East Lake Harris Est.	5,627,978		5,627,978
Fern Park	17,015,846		17,015,846
Fern Terrace	12,943,122		12,943,122
Fisherman's Haven	9,749,825		9,749,825

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
ISSUE 75: RECOMMENDED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

ATTACHMENT B

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION-APPROVED GALLONS BEFORE CONSERVATION	RECOMMENDED ADJUSTMENTS TO GALLONS DUE TO CONSERVATION	RECOMMENDED PROJECTED TEST YEAR GALLONS
Fountains	3,140,726		3,140,726
Fox Run	11,174,383		11,174,383
Friendly Center	1,421,162		1,421,162
Golden Terrace	4,741,215		4,741,215
Gospel Island Est.	651,590		651,590
Grand Terrace	12,131,627		12,131,627
Harmony Homes	6,613,595		6,613,595
Hermits Cove	6,317,476		6,317,476
Hobby Hills	6,547,531		6,547,531
Holiday Haven	4,527,697		4,527,697
Holiday Heights	5,509,480		5,509,480
Imperial Mobile Terr.	13,454,692		13,454,692
Intercession City	16,091,073		16,091,073
Interlachen Lks/Park Manor	12,693,768		12,693,768
Jungle Den	2,630,149		2,630,149
Keystone Heights	105,448,800		105,448,800
Kingswood	3,651,442		3,651,442
Lake Ajay Est.	16,269,457		16,269,457
Lake Brantley	6,219,584		6,219,584
Lake Conway Park	7,700,138		7,700,138

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
ISSUE 75: RECOMMENDED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

ATTACHMENT B

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION-APPROVED GALLONS BEFORE CONSERVATION	RECOMMENDED ADJUSTMENTS TO GALLONS DUE TO CONSERVATION	RECOMMENDED PROJECTED TEST YEAR GALLONS
Lake Harriet Est.	25,383,588		25,383,588
Lakeview Villas	795,840		795,840
Leilani Heights	43,556,153		43,556,153
Leisure Lakes (Cov. Bridge)	7,291,405		7,291,405
Marco Shores	25,538,586		25,538,586
Marion Oaks	189,106,132		189,106,132
Meredith Manor	72,587,134		72,587,134
Morningview	4,046,901		4,046,901
Oak Forest	12,385,272		12,385,272
Oakwood	10,422,602		10,422,602
Palisades Country Club	28,238,776	(305,300)	27,933,476
Palm Port	5,459,936		5,459,936
Palm Terrace	64,093,272		64,093,272
Palms Mobile Home Park	1,615,690		1,615,690
Picciola Island	11,137,099		11,137,099
Pine Ridge	154,712,075		154,712,075
Pine Ridge Est.	22,005,934		22,005,934
Piney Woods	17,307,382		17,307,382
Point O'Woods	19,972,792		19,972,792
Pomona Park	11,291,978		11,291,978

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
ISSUE 75: RECOMMENDED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

ATTACHMENT B

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION-APPROVED GALLONS BEFORE CONSERVATION	RECOMMENDED ADJUSTMENTS TO GALLONS DUE TO CONSERVATION	RECOMMENDED PROJECTED TEST YEAR GALLONS
Postmaster Village	14,671,468		14,671,468
Quail Ridge	2,120,304	(150,935)	1,969,369
River Grove	7,790,550		7,790,550
Rosemont/Rolling Green	19,482,199		19,482,199
Salt Springs	33,018,619		33,018,619
Samira Villas	921,520		921,520
Silver Lake Est./W. Shores	226,465,064	(13,833,681)	212,631,383
Silver Lake Oaks	1,969,785		1,969,785
Skycrest	6,996,671		6,996,671
St. Johns High.	2,887,727		2,887,727
Stone Mount.	1,277,287		1,277,287
Sugar Mill	26,213,961		26,213,961
Sugarmill Woods	380,329,966	(22,701,954)	357,628,012
Sunny Hills	29,069,637		29,069,637
Sunshine Parkway	31,164,194		31,164,194
Tropical Park	32,343,582		32,343,582
University Shores	472,472,698		472,472,698
Venetian Village	8,838,626		8,838,626
Welaka/Saratoga Harb.	5,576,528		5,576,528
Westmont	12,929,953		12,929,953

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
ISSUE 75: RECOMMENDED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

ATTACHMENT B

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION-APPROVED GALLONS BEFORE CONSERVATION	RECOMMENDED ADJUSTMENTS TO GALLONS DUE TO CONSERVATION	RECOMMENDED PROJECTED TEST YEAR GALLONS
Windsong	8,072,990		8,072,990
Woodmere	190,666,134		190,666,134
Wootens	863,782		863,782
Zephyr Shores	11,289,621		11,289,621
Subtot. FPSC Unif	6,751,167,359	(37,603,327)	6,713,564,032
Buenaventura Lakes	572,983,769		572,983,769
Deep Creek	236,540,886		236,540,886
Geneva Lake Est.	11,696,401		11,696,401
Keystone Club Est.	12,220,984		12,220,984
Lakeside	7,174,680		7,174,680
Lehigh	422,074,099		422,074,099
Marco Island	2,236,503,459	(53,057,841)	2,183,445,618
Palm Valley	17,461,765		17,461,765
Remington Forest	12,622,841		12,622,841
Spring Gardens	7,208,384		7,208,384
Valencia Terrace	25,633,088		25,633,088
Subtot FPSC Nonunif	3,562,120,356	(53,057,841)	3,509,062,515
TOTAL FPSC	10,313,287,715	(90,661,168)	10,222,626,547

RATES AND RATE STRUCTURE

ISSUE 117: Are SSU's facilities and land functionally related and if so, does the combination of functionally related facilities and land, wherever located, constitute a single system as defined under Section 367.021(11), Florida Statutes?

RECOMMENDATION: Yes. SSU's facilities and land are functionally related. In addition, the combination of functionally related facilities and land, wherever located, does constitute a single system as defined under Section 367.021(11), Florida Statutes. (TOMLINSON, XANDERS, O'SULLIVAN)

POSITION OF THE PARTIES

SSU: Yes.

MARCO ET AL: No, only those facilities and land physically interconnected by pipes meet the definition. SSU is a single utility comprised of many "systems."

NASSAU ASSOCIATIONS: No. With the exception of those few systems that are physically interconnected by pipes so that water or wastewater can be transmitted from one to the other, no systems are functionally related in a manner that operations at one plant have any impact on relevant service operations at another. SSU's . . (Note: The remainder of the position contained in the brief has been eliminated to be consistent with Rule 25-22.056(3)(a), Florida Administrative Code.)

KEYSTONE/MARION: Yes. SSU's facilities and land are functionally related so as to constitute a single system under the statutory standard.

BURNT STORE: Adopts Keystone/Marion's position.

OPC: No position.

BACKGROUND

In Docket No. 920199-WS, the Commission approved a statewide uniform rate structure for 127 water and wastewater facilities owned by SSU. Several parties appealed the Commission's decision, citing, among other things, grounds related to the implementation of the uniform rate structure. The First District Court of Appeal overturned the Commission's decision regarding uniform rates, and upheld the Commission's decision to recognize a gain on sale for

two systems. Citrus County v. Southern States Utilities, Inc., 656 So.2d 1307, (Fla. 1st DCA 1995).

The Citrus County decision held in pertinent part, that "[u]ntil the Commission finds that the facilities and land owned by SSU and used to provide its customers with water and wastewater services are functionally related as required by the statute, uniform rates may not lawfully be approved." Id. at 1310. The court based its determination upon a reading of both Section 367.171(7), which grants the Commission jurisdiction over systems whose service transverses county boundaries, and Section 367.021(11), which states that a system may be comprised of a combination of functionally related facilities and land.

While that matter was on appeal, the Commission initiated an investigation in Docket No. 930945-WS into its jurisdiction over SSU's facilities across the state. This investigation included a detailed examination of Section 367.171(7), Florida Statutes, as it related to all SSU-owned facilities, whether they were in jurisdictional or non-jurisdictional counties. Following a technical hearing, the Commission determined in Order No. PSC-95-0894-FOF-WS, issued July 21, 1995, that it had exclusive jurisdiction over all existing facilities and land owned by SSU. The Commission's order was appealed to the First District Court of Appeal by several parties. As of this date, the court has not issued a ruling.

In this docket, SSU presented evidence regarding its contention that its facilities and land are functionally related. SSU, Keystone/Marion, and Burnt Store contend that the evidence presented in this docket is consistent with the evidence presented in Docket No. 930945-WS. While the evidence may be similar, it should be emphasized that the issue in this case must be evaluated on its own merits. The final order in Docket No. 930945-WS is on appeal and is not controlling.

Much of the discussion on this issue in the intervenors' briefs, centered on whether the utility's organization and operations support a uniform rate structure. Staff will address that matter in the rate structure issue - Issue 125. In this issue, we are focusing the analysis on whether the evidence presented supports the assertion that SSU's service areas are functionally related and constitute one "system" as defined in the statute. This issue, of course, directly relates to the rate structure issue because the court held that Chapter 367 requires a finding that SSU's service areas are functionally related as a prerequisite to the setting of statewide uniform rates. However,

that does not mean that a uniform rate **must** be approved if this finding is made. The analysis of the appropriate rate structure includes many other factors which are discussed in detail in Issue 125.

STAFF ANALYSIS

Pursuant to Section 367.171(7), Florida Statutes, the Commission has exclusive jurisdiction over "all utility systems whose service transverses county boundaries", whether or not the counties are jurisdictional. The term "system" is defined in Section 367.021(11), Florida Statutes, as "facilities and land used or useful in providing service, and, upon a finding by the commission, may include a combination of functionally related facilities and land". In Board of County Commissioners of St. Johns County v. Beard, 601 So.2d 590 (Fla. 1st DCA, 1992), the First District Court of Appeal specifically addressed the interpretation of Sections 367.021(11) and 367.171(7), Florida Statutes. The court affirmed the Commission's order which found that Jacksonville Suburban Utilities' facilities in Duval, Nassau, and St. Johns counties constitutes a single system, whose service transverses county boundaries. The court noted the functional interrelatedness of the facilities, both operational and administrative, and that physical connection was not necessary to support the finding.

SSU and Keystone/Marion both assert that this issue was previously addressed in Docket No. 930945-WS. They argue that the evidence in this case requires the same conclusion. In its brief, SSU argues that there is a functional relationship between and among SSU land and facilities statewide. In support of this argument, SSU presented the wagon wheel analogy sponsored by SSU witness Ludsen and discussed later in this analysis. (EXH 127) It also presented the arguments of witnesses Wilkening and Adams from the SJRWMD and SWFWMD, respectively. According to SSU, these witnesses testified that SSU's facilities are physically interconnected in the form of Florida's aquifer system. According to SSU's brief, witness Adams testified that the aquifer interconnection between the SFWMD and the SJRWMD results in the coordination of water conservation efforts between the two districts. We agree that Mr. Adams testified that conservation knows no boundaries, and, therefore, water management districts must work together to affect conservation. However, we note he also testified that the facilities in Nassau County in northern Florida have different sources of water than those located in the South Florida Water Management District. (TR 3698-3699) Accordingly, staff does not believe SSU adequately supported their

assertion that the service areas are connected by virtue of the aquifer system.

According to Nassau Associations' brief, SSU's attempt to tie its systems together through purchasing, accounting and management operations is incorrect since these functions involve neither land nor facilities. Marco argues in its brief that only those facilities and land physically interconnected by pipes meet the definition of system. As mentioned above, in Board of County Commissioners of St. Johns County v. Beard, the court found that physical interconnection is not required to make a finding as to whether a utility's facilities and land could be considered a system pursuant to the statute. Staff believes that the functional relationship referred to in the statutory definition of a system could be administrative and/or operational in nature. Accordingly, in the analysis of this issue, we evaluated the utility in terms of its administrative functions as well as the operational relationship among the service areas.

To support its argument that SSU should not be considered functionally related, Marco relies in part on the testimony of Bud Hansen. According to Mr. Hansen, in order for there to be a functional relationship, a change in the operations of one facility must have an affect on the operations of another. (TR 3117) Mr. Hansen believes that such a change at Sugarmill Woods will not have an effect on any other facility, and, as a result, they are not functionally related. (TR 3117) In its brief, Keystone/Marion contends that this test has no legal basis since it implies that facilities must be physically interconnected in order to be functionally related, and this has been rejected by the Commission and the First District Court of Appeal.

As additional support for its argument, Marco points to Dr. Beecher's testimony that the United States Environmental Protection Agency (EPA) generally defines a "system" to mean a stand-alone operating system. While this may be true, our purpose in this issue is not to determine whether SSU meets the EPA's definition of a system. Our purpose is to determine whether it meets the definition as set out in Section 367.021(11), Florida Statutes.

SSU witness Ludsen testified that a functional relationship exists between SSU land and facilities on three levels - managerial, operational and administrative. (TR 1405) As proof of this relationship, he offered Exhibit 127 which depicts the "wagon wheel" analogy SSU uses to describe its method of operating its utility. This exhibit contains an illustration of a wagon wheel. The hub of the wheel contains the administrative functions carried

out in Apopka, the spokes contains the plants, and the rim contains the managerial functions. (EXH 127).

Administrative Function

The record is clear that the headquarters in Apopka is the foundation of the administrative relationship. SSU witness Vierima testified that the Apopka office provides tax, accounting, billing, collections, customer service, payroll, pensions, legal, engineering, environmental compliance, permitting and other administrative and general services on a consolidated basis. (TR 242) This testimony was supported by other SSU witnesses who testified on specific functions that are carried out on a consolidated basis.

SSU witness Hilton described in detail SSU's statewide purchasing practices and procedures. According to his testimony, all commodities (materials, supplies, or services) are purchased through a centralized Purchasing Department that is located in Apopka. (TR 2096) The Purchasing Department is responsible for carrying out the procedures for purchasing such commodities for all plants. (TR 2099-2100)

Witness Hilton also described SSU's centralized computer system and Information Services Department. This system provides customer billing, software development, hardware selection and other computer related services for all facilities throughout the state. (TR 2102) According to Witness Vierima, the centralized computer system facilitates the consolidated functions described above. (TR 300) Further, Witness Teasley's description of the statewide billing and customer service procedures highlight the use of the centralized computer system. (EXH 240, EXH 241)

SSU witness Dale Locke testified regarding the functions of the Human Resources (HR) Department. The HR Department reviews and approves the hiring and termination of all employees. In addition, it is responsible for employee relations activities throughout the state, addressing employee complaints, administering and controlling the staffing budget for the entire company, etc. (TR 2000-2005) All aspects of training and development originate from the Apopka office. (TR 2005-2006) Further, the HR Department provides management and supervisory training. (TR 2006) It imposes the same employee policies and benefits for all of SSU's employees, and insures that there are uniform policies regarding payscales, work hours, overtime, and breaks. (TR 1997-1998)

Ms. Locke also indicated that the Communications Department hosts a quarterly manager's meeting at a location near the Apopka headquarters. (TR 2006) SSU offers company-wide training and education assistance programs to reimburse employees for external training/education. (TR 2007) The Information Systems Department provides specific training pertaining to computers. (TR 2008) In addition, Ms. Locke also pointed out that other departments provide additional training in their area of expertise. For example, the Finance Department trains annually on the preparation of all budgets, annual reports, purchasing, risk management, etc. (TR 2008)

Witness Vierima testified that personnel located in the Apopka office are responsible for procurement of all forms of third party financing at SSU. (TR 258-260) Two of the reasons cited for this include reduced debt rates that result from combined borrowing needs and that equity funding is obtained from one shareholder class through the issuance of singular corporate common equity securities rather than several classes. (TR 259)

Based on the above discussion of the record, staff believes it is evident that the administrative activities in Apopka are indicative of a consolidated operation. Further, we believe that these consolidated operations result in administrative efficiencies which can benefit all systems by providing cost savings that would not be found if the facilities were operated as independent facilities. As testified by SSU witness Vierima, centralizing activities such as accounting, budgeting, engineering, risk management, tax and rates administration, payroll, data processing, cash and records management, legal, planning and communications functions has allowed SSU to avoid duplication of costs. (TR 244) As discussed below, staff also believes that the evidence shows that such administrative efficiencies exist in the areas of financing, purchasing and insurance.

Financing

As evidenced in the record, SSU conducts its financing on a company-wide basis resulting in more favorable debt and equity financing. With the exception of debt incurred for large projects, the majority of debt and equity financing is done on a utility wide basis. (TR 249) This provides SSU market recognition, administration of funds, access to credit support, availability of longer maturities, less restrictive loan covenants and access to public and private markets. (TR 254)

SSU's parent company, Minnesota Power, provides the majority of SSU's equity. When SSU is in need of funds, Minnesota Power is able to draw on its reserves or access national markets to provide these funds. (TR 251) SSU witness Vierima testified that investors of a different nature would be required if the facilities were funded on a stand alone basis. (TR 250) Equity secured on an independent basis would result in additional costs that would eventually be imposed on the customers. (TR 251) Alternatively, SSU is able to make a large, public offering which is normally more cost effective and efficient than multiple private offerings to local investors. (TR 251)

The same applies to SSU's financing program. Exhibit 68 compares SSU's $45 million first mortgage loan with multiple small loans that are supported by the credit of smaller water and wastewater utilities. This exhibit shows that SSU's combined borrowing needs and diverse earnings streams provide better pricing and covenants to SSU than to a smaller utility. Further evidence indicates that the consolidated operations allow SSU to obtain increasing amounts of tax-exempt financing. (TR 252, 253) If SSU were to market such bonds on a smaller scale, the per-unit overhead costs would increase and the number of interested investors would decrease. (TR 253)

Purchasing

As noted above, the Purchasing Department at the Apopka office is responsible for purchasing all commodities. SSU's size and similarity of facilities has allowed SSU to develop a standardized method of purchasing goods and services and to make purchases on a bulk scale, resulting in economies of scale. (TR 2098) Examples of materials purchased in bulk include water meters, vehicles, chemicals, printing, lab services and copiers. (TR 2100) As testified by Mr. Hilton, in 1994, this resulted in a cost savings of approximately $800,000. (TR 2101)

Bulk purchasing allows SSU to receive volume discounts. (TR 2100) The water and wastewater industry is a rising cost industry. Mr. Hilton testified that between 1992 and 1994, the price of chlorine rose 345% and the price of caustic soda rose approximately 80% from 1993 to 1994. (TR 2102) Because SSU receives volume discounts as a result of bulk purchasing it can mitigate the rising costs and continue to receive the lowest prices. Comparable to financing, if each plant was required to conduct its own purchasing, the economies of scale provided by the consolidated Purchasing Department would not be present. This provides substantial benefits to the customers of SSU.

Insurance

Insurance policies covering general liability, excess liability, directors and officers, property damage, automobile and workers' compensation policies are issued singularly to SSU for statewide coverage. (TR 262) SSU purchases liability insurance on a statewide basis since the risk is spread over a larger asset and operational base and, as a result, there is lower pricing. (TR 262) Only one facility, Marco Island, has separate coverage resulting from hurricane exposure. (TR 263)

Additionally, in 1995, SSU became a self-insurer for its medical plan due to their size. As a result, the company has lower insurance costs. (TR 1999-2000) Also, in 1993, SSU consolidated their 401(k) plan and Pension Plan under one lower cost plan administrator. This decision reduced asset fees, record keeping fees and administrative and testing charges. (TR 2000) If the plants were operated on a stand alone basis, the customers of SSU would not receive the benefits that result from the consolidated insurance.

Operational and Managerial Functions

In their briefs, Marco and Nassau Associations argue that service at one plant has no effect on service at another. SSU witness Dave Denny testified that many services and activities of an operational, as well as administrative nature, occur among SSU's land and facilities. (TR 386) Various personnel provide services and share equipment among facilities. (TR 381) One out of every eight hours worked by field personnel is attributable to work across county boundaries. (TR 377) (EXH 73) This includes such activities as regular operations, maintenance and testing, as well as responding to emergencies. (TR 377) For example, facilities which do not have field personnel on site rely upon personnel from other facilities in other counties to perform the operations, maintenance and testing for that facility. (TR 377) (EXH 73) In addition, Mr. Denny identified several occasions where personnel and equipment were shared in emergency situations. Such examples of interaction were situations where a pipe had ruptured under the Marco River, an acid leak was discovered at Lehigh, and high levels of trihalomethane were experienced at Lehigh. (TR 378-380)

Mr. Denny also stressed that field personnel did perform duties which crossed county boundaries on a daily basis. (TR 380) Such examples cited by Mr. Denny were maintenance and repair, line replacements and extensions, backflow and cross connection prevention and corrections, meter installations and change outs,

fire hydrant flushing and maintenance, electrical work, welding, equipment and site maintenance, installation of chlorine loss alarms, lift station maintenance and emergency assistance. (TR 386-387)

This interaction across county boundaries can be identified not only in the responsibilities of field personnel but also in the responsibilities of higher levels of management. SSU's Operations Department is led by the Vice-President of Operations, three Regional Managers and the General Manager of Operations. This "Operations Team", as referred to by Denny, meets monthly in Apopka to coordinate operational activities for all of SSU. (TR 382) Each regional manager is responsible for implementing and coordinating these activities in more than one county. The regional manager provides both administrative and operations support services for all facilities in their region. An area supervisor operates under the direction of the regional manager. Nine out of thirteen area supervisors are responsible for water and wastewater facilities located in more than one county. (TR 383, 386) These regional managers and area supervisors regularly travel to various service areas and to Apopka. (TR 384) From the Apopka office, the regional managers and area supervisors receive technical and support services from such groups as the Engineering and Planning Department, the Environmental Compliance and Permitting Department, including input from several senior operations personnel. (TR 385)

The Vice President-Operations meets monthly with the regional managers to discuss every facet of SSU's operations and management. From there, an additional monthly meeting is held among the regional managers for information sharing (such as new or unique permit requirements, or new solutions to old problems), budget considerations and other operations and management concerns. The regional managers then hold bi-weekly meetings with their respective supervisors. There are also quarterly managers meetings which are attended by all SSU managers to discuss topics relating to utility service, periodic safety, and permit familiarization. (TR 387-388)

Denny also stated that bulk purchases of certain materials and supplies are delivered, stored and distributed from designated drop-off plants. For example, the Seaboard plant located in Hillsborough is the drop-off plant for chemicals to be used by facilities located in Hillsborough and Pasco County. Also, Lake Gibson Estates located in Polk County serves as the storage facility for sampling equipment, supplies and forms for Zephyr Shores in Pasco County. (TR 387) Denny also testified that there

is various equipment that is shared across county boundaries. Examples of such sharing ranged from a wrench to repair the pumps, lawn mowers to cut the lawns, sampling equipment for quality testing, breathing apparatus for employee safety, ammoniation equipment, and cars and trucks to transport all personnel and equipment. (TR 387)

SSU witness Rafael Terrero testified regarding SSU's training meetings, activities of Environmental Compliance and Permitting Department (ECPD), the "BE" (Budget Evaluation) team, and the rules tracking team. Terrero stated that the operations services department, ECPD and senior operations personnel from Apopka provide technical training to SSU's facilities. Terrero explained that workshops are held for field personnel regarding updates on environmental laws or rules. (TR 445) The ECPD performs permit familiarization services for field personnel. They provide updates on operating requirements, particularly where those requirements may deviate for a specific permit from the standard requirements. (TR 446) Technical Services conducts certification preparation courses for field personnel and refresher courses for operators and trainees regarding plant processes, procedures, etc. (TR 446) SSU also conducts safety training courses discussing such topics as confined space entry training, chemical right to know classes, and electric safety training (lock-out/tag out), bloodborne pathogens, hazard communications, etc. (TR 446) Training on procedures such as trenching/excavation techniques, cross-connection recognition techniques, customer relations/communications techniques and the proper installation, maintenance, operation and selection of equipment such as chlorination equipment, paint spraying equipment, laboratory equipment, and metering equipment are also offered by SSU for their personnel. (TR 446-447) SSU also provides statewide funding to attend courses to obtain state licensing for their operators. (TR 447) The training department in Apopka provides management and supervisory training as well as training on customer service techniques, telephone etiquette, computer use, computer software, leadership, organizational development, team building and other topics. (TR 448)

Mr. Terrero testified that 175 safety training classes where held in 1993 and 1994. 1,300 employees, consisting of managers, operators and/or field personnel, attended these classes. The classes were held in Apopka as well as offices throughout Florida. Witness Terrero pointed out that this did not include training which occurs between operations personnel. An example that he cited was the training of operators at Lehigh in the use of ammoniation equipment by personnel from Marco Island. Another

example was when operators from Venice Gardens trained operators of Marco Island in the proper operation and maintenance of reverse osmosis equipment. (TR 448-449)

Mr. Terrero also discussed the operation of the "BE" team which is comprised of regional managers, the General Manager-Operations, Manager of Facilities Analysis, Manager of Plant Accounting, all engineers and other SSU personnel. The "BE" team is responsible for formulating SSU's annual and 5-year capital budgets. It is also their responsibility to identify all of the capital needs of every water and wastewater facility that SSU owns, wherever located. (TR 450-451)

SSU has a rules tracking team which has assisted SSU in keeping their costs as low as possible through input in the rulemaking process at various agencies. (TR 452) They also have the ability to retain professionals who have the expertise necessary to persuade regulators to waive or modify requirements. Terrero cited an example of an instance when SJRWMD was discussing the relocation of wells in the Deltona Lakes service area. According to Terrero, the move would have potentially cost SSU approximately $20 million; however, SSU was able to coordinate efforts with the SJRWMD to conduct a comprehensive water study instead of moving the wells at this time. (TR 452-453)

SSU witness Dennis Westrick testified that the planning and engineering projects for all facilities statewide are developed and managed by a centralized Planning and Engineering Department. (TR 1284) All design practices and procedures are standardized and applied across the state. (TR 1284) Witness Westrick testified that this enables SSU to efficiently use their resources to apply to each project for a facility regardless of county boundaries or wherever located. (TR 1284)

Utility witness Craig Anderson testified to the functions of the central lab facility which SSU recently set up. Samples from every water and wastewater plant are to analyzed at SSU's central lab facilities for both regulatory compliance purposes and operational support purposes. (TR 2077) The lab is certified to analyze wastewater and potable water for all of SSU's facilities. (TR 2078) These tests are performed on a monthly basis, quarterly basis, annual basis or every three years. (TR 2085) Results from the sample analyses are stored and maintained on a computerized data base as part of the data management system. (TR 2079) This sample database is made available to other SSU corporate users. (TR 2084)

Conclusion

Based on the above discussion, Staff believes that the record is replete with testimony supporting SSU's contention that the utility's land and facilities are functionally related and constitute one system as defined in Section 367, FS. We believe the wagon wheel analogy offered by SSU witness Ludsen is an accurate description of the functional relationship. SSU has shown that the administrative functions carried out in Apopka do in fact act as the "hub" of the wheel, providing the majority of the accounting, engineering, legal, purchasing, financing and other expertise. Without Apopka, each individual service area would have to duplicate these services. Thus, the service areas are tied together on a functional basis due to the administrative activities carried out in Apopka.

SSU has also demonstrated the existence of operational and managerial relationships among the service areas. In the wagon wheel analogy, the service areas or plants are considered the spokes and the management is the rim holding the spokes together. As discussed above, the record shows that the service areas share equipment, personnel, storage facilities and the like. This arrangement offers advantages to the individual service areas in avoiding duplication of equipment and expertise and, thus, achieving economies of scale. It is evident that not all service areas enjoy equal benefits with regard to sharing equipment and personnel due to geographic location. For instance, Sunny Hills' isolated location does not permit it to share equipment and personnel to the same extent as the remaining facilities. (TR 423-426, EXH 79) However, as discussed, all service areas are equally impacted by the centralized managerial functions, such as planning and engineering, training, and budget evaluation. Based on the above, staff concludes that SSU's facilities and land are administratively, operationally, and managerially interrelated. These functionally related facilities and land should be considered a single system pursuant to Section 367.021(11), FS.

ISSUE 118: Should the utility's proposed weather normalization clause be implemented?

RECOMMENDATION: No. The utility's proposed weather normalization clause should not be implemented. (XANDERS, GROOM)

POSITION OF THE PARTIES

SSU: Yes. The weather normalization clause ("WNC") is a win-win-win for SSU, our customers and Florida's water supply. The adjustment provides for monthly adjustments to the gallonage charge both up and down. The WNC will provide many benefits to both SSU and its customers.

MARCO ET AL: Adopt Public Counsel's position.

NASSAU ASSOCIATIONS: No.

KEYSTONE/MARION: No position stated.

BURNT STORE: No position stated.

OPC: No.

STAFF ANALYSIS: SSU witnesses Ludsen and Whitcomb testified that forces beyond SSU's control such as weather have caused SSU to face a higher level of business and financial risk than other water and wastewater utilities. (TR 1415, 1733) SSU has reacted to the higher level of risk by proposing a revenue adjustment mechanism called the weather normalization clause or, "WNC". The purpose of the WNC is to help SSU maintain revenue stability and to insure that the utility receives the revenue requirement associated with the gallonage charge during rainy seasons. (TR 1732; 1930; 5265)

Using a methodology similar to that used in fuel adjustment clauses, the WNC is designed to provide monthly adjustments to the gallonage charge to reflect deviations from the target consumption levels per bill. (TR 1415-1416) There are ten steps included in calculating the monthly adjustment under the WNC. These steps are as follows: (TR 1416-1417)

1. Calculate the deviation between the actual monthly consumption per bill and the test year approved target consumption per bill.

2. Multiply the deviation in gallons per bill indicated in Step One by the number of bills.

3. Multiply the number of gallons calculated in Step Two by the Commission approved gallonage charge to determine the monthly WNC revenue rebate or surcharge amount.

4. Calculate the true up adjustment to reflect any deviation between the prior WNC revenue adjustment amount billed versus collected.

5. Add the true up revenue amount to the rebate or surcharge calculated in Step Three.

6. Add the WNC revenue amount calculated in Step Five to the accumulated WNC balance which has resulted from prior WNC calculations to obtain the new accumulated WNC balance.

7. Divide the new accumulated WNC balance by 12. One twelfth of the accumulated balance will be the WNC revenue to be billed in the next billing period. The remaining revenue will constitute the accumulated WNC revenue balance to be used in the following month's WNC revenue calculation.

8. Multiply the consumption per bill targeted for the month in which the adjustment is to be billed (two months hence) by the number of bills issued in the current month to determine the targeted consumption in the month to be billed.

9. Divide the WNC monthly revenue adjustment by the targeted consumption in gallons calculated in Step Eight. The product of this division is the WNC adjustment to the gallonage charge for the month to be billed.

10. Apply the WNC adjusted gallonage charge to the consumption in the month to be billed and begin at Step One again.

As shown in Step Seven of the calculation, the accumulated WNC balance is divided by twelve to determine the revenue to be billed in the next billing period. The purpose of this is to minimize the volatility of the adjustment from month to month. The utility found that adjusting the entire revenue deviation in one month could result in wide fluctuations in the gallonage charge. Therefore, Step Six of the clause contains an accumulated balance of those revenues that have not been billed. (TR 1416-1417) In Step Seven, the accumulated balance contained Step Six is divided by 12 to calculate the amount to be billed. (TR 1417) The utility

analyzed mechanisms to spread the WNC revenue adjustments over 2 month, 6 month and 12 month periods. (TR 1418) It determined that it would be more appropriate to spread back the accumulated balance over 12 months, since the longer spread back period minimized the volatility in the gallonage charge adjustment from month to month. (TR 1418)

SSU sees many advantages to the WNC. These advantages include revenue stability for the company, a simplified ratemaking proceeding, ease of implementation of water conservation rates, reduced rate case expense and financial viability. (TR 1734-1735) It argues that as a result, the WNC is a win-win-win for SSU, its customers and Florida's water supply. SSU witness Whitcomb testified that there are no disadvantages. (TR 1734)

Conversely, OPC finds many disadvantages to the proposed WNC. It argues that there are eight distinct problems with the WNC. These problems include: it has never been attempted by any other utility; it creates customer confusion; it sends conflicting signals to the customers; it does not consider the change in variable expenses that will result from the change in consumption; it may create perverse incentives related to quality of service issues; it does not provide SSU the incentive to operate efficiently; it must be implemented with uniform rates; and it could be an administrative nightmare for the Commission. Accordingly, OPC proposes that the Commission not approve the WNC, or, in the alternative, it should approve the recommendation of OPC's witness, Kimberly Dismukes.

According to OPC witness Dismukes, any WNC approved by the Commission should be approved for a trial period. (TR 2707) Once approved, the Commission should reevaluate the effects of the WNC on SSU and its customers. (TR 2707) Prior to its approval, however, the Commission should adjust test year consumption to ensure that the effects of weather are minimized and the formula should be adjusted to consider expenses that vary directly with consumption. (TR 2708) In addition, the Commission should require SSU to pay interest on any excess revenue resulting from the implementation of the clause in any month. (TR 2708) Finally, if the Commission approves SSU's proposal as discussed in Issue 126 to collect 40% of the revenue from the base facility charge, the Commission should allow SSU to collect 50% of the changes in consumption through a revenue normalization clause. (TR 2709) According to Ms. Dismukes, this would be consistent with the degree to which the utility believes weather affects the variability in consumption. As noted by Ms. Dismukes in her testimony, SSU witness Whitcomb indicated that he believed that weather accounts

for 45% of the variation in SSU's customer consumption. (TR 2709) Ms. Dismukes' alternative recommendation is that if the Commission should adopt her rate design proposal where 25% of the revenue is collected through the BFC, the Commission should allow SSU to collect 75% of the changes in consumption through a revenue normalization clause. (TR 2709)

Staff believes that the concept behind SSU's proposed clause has merit; however, it should not be approved in this case for several reasons. First, as discussed in Issue 126, staff is recommending that SSU's proposal to collect 40% of the revenue from the BFC be approved. This rate structure will promote more revenue stability for the company since the prior rate structure, approved in Docket No. 920199-WS, was based on 33% of the revenue being collected from the BFC. SSU witness Whitcomb testified that the proposal to collect 40% of the revenue from the BFC fulfills the company's desire to reduce the level of SSU's exposure to business and financial risk. In other words, staff believes SSU's revenue instability may be controlled through implementing the above mentioned rate structure change which is simple to administer and creates almost no customer confusion.

In addition, witness Whitcomb testified that there are other ways of achieving revenue stability. (TR 1930) For example, the utility could utilize a revenue stabilization fund where the utility would collect excess revenues and store them in a fund until the revenues decrease as a result of weather or other factors. (TR 1930) According to Dr. Whitcomb, there is no bottom line difference between a revenue stabilization fund and a weather normalization clause, although there may be differences in how they are administered. (TR 1930) Staff believes that a revenue stabilization or weather normalization clause might be appropriate if it is shown that revenue instability is a significant concern. However, the need for such a clause could be obviated by such things as adjustments to billing determinants for weather, conservation and other identified factors, as well as the proper split between base and gallonage charges.

Second, the WNC is very complex. It requires a 10 step calculation with four month and two month lags built into the calculation. (TR 1416-1417; 5266-5267) This complex calculation is certain to cause customer confusion. (TR 1422) As noted in the case background, a review of the customer hearing transcripts in this docket indicates that there is already customer confusion about SSU's rates and rate structure. This is due mainly to the rate structure changes occurring in the last several years in Docket No. 920199-WS and the interim rates in the instant docket.

As a result of these decisions, customers have seen their rates fluctuate several times within a matter of months. Given the level of existing customer confusion and concern about rate structure, staff does not believe now is the time to implement a cumbersome and confusing revenue stabilization clause.

SSU witness Whitcomb attempted to mitigate any concerns regarding the complexity of the proposed clause. He agreed that the clause would take some work to get started but believes that, once implemented, it would become a minor administrative task. (TR 1965) Staff disagrees. Administering this clause puts an additional burden on the company and staff, which staff believes the company has not adequately addressed. For instance, the company's filing does not address how it proposes to reflect the WNC adjustment in the utility's tariff; how the Commission staff will be informed of the amount of the adjustment in order to answer customer complaints or inquiries; or, how often and in what format the clause should be reviewed and/or audited. When cross examined on these matters, witness Ludsen responded that it would be his recommendation that the tariff contain a description of how the clause is calculated. (TR 5262) Mr. Ludsen also testified that if a customer called the Commission with a billing complaint, staff would know the amount of the bill without the WNC, but would have to rely on the company for the amount of the WNC adjustment factor. (TR 5263-5264) When asked under cross-examination how often he proposed the WNC should be reviewed by the Commission, Mr. Ludsen testified that he thought WNC could be audited periodically or "whenever". (TR 5263) Although the clause is modeled on the fuel adjustment clause, Mr. Ludsen did not know how often this clause is reviewed. (TR 5264) He suggested, however, that the WNC should be reviewed at lease once a year. (TR 5265) Staff believes implementing a new billing mechanism as complicated as a revenue stabilization clause warrants more thought and planning than was shown by the utility in this case. Care should be taken to adequately address the details including the tariff, reporting mechanisms and review and audit procedures.

SSU witnesses also attempted to mitigate concerns that the clause is new to the water industry. Mr. Ludsen testified that he is not aware of any privately-owned utility in the United States that employs such a clause. (TR 5266) However, regardless of this fact, SSU witnesses expect the WNC to reduce SSU's cost of equity by 25 basis points. (TR 317-318; 363) Witness Whitcomb testified that the purchased gas adjustment clause and the fuel adjustment clause were all new innovations in their respective industries. (TR 1964) He also testified that he did not think that the fuel

adjustment clause was subject to the same level of scrunity when it was implemented. (TR 1964)

Staff disagrees and notes that the fuel adjustment clauses were subject to a high level of scrunity by this Commission. According to Order No. 6357, issued November 26, 1974, an investigation of these clauses was initiated by the Commission on October 7, 1974. According to the order, the purpose of the investigation was to commence an extensive examination of fuel adjustment clauses of the electric utilities regulated by the Commission. It was six years later that the fuel cost recovery clause was finally adopted pursuant to Order No. 9273, issued on March 7, 1980. Staff is not saying that a revenue stabilization clause for a water utility would take this long to review. In this case, however, the record needs further support to justify such a mechanism.

Third, SSU witnesses Ludsen and Whitcomb have testified that the only rate structure to which this mechanism can be applied is the uniform rate structure. (TR 1935; 5262; 5268) As discussed in Issue 125, staff is not recommending approval of a uniform rate structure at this time.

Based on the above, staff recommends that the utility's proposed Weather Normalization Clause not be implemented.

ISSUE 119: Should rates be adjusted for any service areas for the purpose of encouraging water conservation?

RECOMMENDATION: No. The rates should not be adjusted for any service areas for the purpose of encouraging water conservation. The rate level increase approved in this docket coupled with a usage sensitive rate and the conservation programs should provide a reasonable conservation incentive. (XANDERS, VON FOSSEN)

POSITION OF THE PARTIES

SSU: This would not be required if SSU's conservation program and rate structure proposal are approved.

MARCO ET AL: No. There is no statutory authority to depart from cost of service considerations to affect water conservation. Customers must receive true and accurate "price signals" to effectively conserve. Such price signals are dependent upon stand-alone rates reflecting the true and accurate costs of service at each system or service area.

NASSAU ASSOCIATIONS: The Commission has no statutory authority to depart from cost of service considerations in rate setting in order to affect water conservation. Properly structured base facility charge and separate gallonage or usage charge rates may encourage water conservation by properly reflecting the costs of consuming the water in the gallonage charge. (Note: The remainder of the position contained in brief has been eliminated to be consistent with Rule 25-22.056(3)(a), Florida Administrative Code)

KEYSTONE/MARION: No position stated.

BURNT STORE: No position stated.

OPC: No position stated.

STAFF ANALYSIS: This issue is separate and apart from determination of an appropriate rate structure for SSU. This issue does not deal with whether uniform, stand alone or some other rate structure is appropriate or the attributes of various rate structures regarding conservation. Further, this issue does not deal with a determination of the appropriate percentage of revenue to be collected through either the base facility or gallonage charges which will be addressed in Issue 126. This issue addresses, regardless of the chosen rate structure, whether additional modification to the rate is warranted to promote conservation.

Essentially, staff believes that the core of the issue is whether an inverted or inclining block rate should be implemented for service areas showing high per capita usage.

In their positions, SSU and all intervenors agree that no additional rate adjustment is needed. However, the reasons for their positions are quite different. SSU views itself as one system for both water and wastewater and has proposed a uniform water and wastewater rate for all of its jurisdictional plants. (TR 1314-1315, 1401-1405, 1727) Additionally, it proposes a separate rate classification for reverse osmosis water plants. (TR 1314-1315, 1727) The proposed rates consist of base facility charges and uniform gallonage charges applicable to all usage. (TR 1727) Pursuant to criteria contained within the Brown and Caldwell Rate Study, this rate structure would qualify as a conservation rate structure. (EXH 135, TR 1726-28, 2835, 3747-48, 3749). Although two utility witnesses testified that an inclining block rate would be a more aggressive conservation measure, the utility did not propose such a rate in this docket. (TR 3747, 3685) However, the record demonstrates that rates are only one component of an effective conservation program. Several witnesses testified that in addition to rate structure, a comprehensive conservation program would also include such items as customer education and retrofit. (TR 1580, 1665, 3749, 4158-4159, 4167, 4180, EXH 206) SSU has testified that it is enhancing its existing conservation program and will implement a more extensive program targeted at six high usage communities. Witness Kowalsky testified that the statewide conservation program entails communications and public education regarding water conservation. Additionally, the targeted communities will receive enhanced education, free indoor retrofit kits, water saving toilet rebates and rebates for irrigation shutoff devices. (TR 2164-2170, EXH 153)

Nassau Associations' and Marco's argument is that the Commission has no statutory authority to depart from cost of service to affect conservation. Within their briefs, they argue that in order to properly affect conservation, the rates must consider the cost of providing such service. They also argue if a rate contains a subsidy, the person receiving the subsidy will receive improper price signals and may waste water. They conclude that the proper price signals are best provided by stand alone rates which represent the true cost of service to each service area. This argument appears to be an argument in support of stand alone rates rather than an argument as to whether the rates should be adjusted to encourage conservation. The advantages and disadvantages of uniform and stand alone rates will be discussed in Issue 125.

SSU witness Bencini testified that rates should provide reasonable continuity with past and future rates and that they should avoid unnecessary complexity and should be as simple, understandable, and easy to administer as practical. (TR 1313, 1314) As discussed in the Case Background, a review of the transcripts of the customer service hearings held in this docket indicates that the customers are confused about their rates. The decisions in Docket No. 920199-WS, Docket No. 930880-WS, and the interim rates in the instant docket, have caused the customers to be subjected to several different rate structures. As a result, some customers have seen dramatic shifts in their rates and bills within a matter of months. Since these shifts may have an impact on consumption, we cannot be certain of the customers' actual usage until the rate structure issue is resolved. Therefore, we believe that it is important that the rate structure issue be resolved to again establish some degree of rate continuity before targeting any service areas for more aggressive conservation rates. Once continuity is established and the customers' consumption is normalized, we will be better able to evaluate the need for stronger conservation rate signals.

As discussed in Issue 92, the utility has proposed that a conservation program be implemented in order to affect conservation in the high usage service areas. We believe that this is a good beginning to encouraging SSU's customers to conserve this resource. Accordingly, we are not recommending that rates be adjusted to promote conservation at this time. Staff believes that the Commission has the authority, pursuant to Section 367.011(3) and 367.081, Florida Statutes, to set conservation rates. Therefore, while we are not recommending implementing an inverted or other conservation-oriented rate at this time, we are not discouraging implementing such rates in future proceedings. As noted above, SSU recognizes the need for water conservation and acknowledges that it serves several high usage communities. They have responded with a statewide conservation program as well as more aggressive programs where most needed. The rate level increase approved in this docket coupled with a usage sensitive rate should provide a reasonable conservation incentive. Additionally, because rates are only one component of a conservation plan, we are interested in evaluating the impact of SSU's other program components prior to implementing an aggressive rate structure.

We note that 75 of the 94 water plants involved in this case are presently in Water Resource Caution Areas as designated by the various Water Management Districts and eleven of these plants have average per customer usage of over 10,000 gallons per month. (EX 154) In future cases, we believe high usage plants within Water

Resource Caution areas should be considered for aggressive conservation rates absent reduced usage through the other components of SSU' conservation program.

Therefore, staff recommends that rates should not be adjusted for any service areas for the purpose of encouraging water conservation.

ISSUE 120: What is/are the appropriate bulk rate(s)?

RECOMMENDATION: The appropriate bulk raw water rate for Marco Island is $1.53 per thousand gallons. Furthermore, based upon the Commission's decision at the July 31, 1996 Special Agenda concerning the adjustment to ROE, the appropriate bulk raw water rate after the two year period is $1.56. (KEMP)

POSITION OF THE PARTIES

SSU: The only bulk rate in Docket No. 950495-WS is a Raw Water rate for Marco Island. This rate should be $1.82 as shown in Volume V, Book 1 of 1 on schedule E1-1, page 199.

MARCO ET AL: Bulk rates should be cost based and the costs should reflect the actual costs of the plant site providing the service.

NASSAU ASSOCIATIONS: Bulk rates should be cost based and the costs should reflect the actual costs of the plant site providing the service.

KEYSTONE/MARION: No position.

BURNT STORE: No position.

OPC: No position.

STAFF ANALYSIS: SSU's position is that the only bulk rate in Docket No. 950495-WS is a Raw Water rate for Marco Island. SSU's proposed bulk raw water rate for Marco Island is $1.82 per 1,000 gallons. (EXH 67, Vol. V, Book 1, p. 199) However, SSU witness John Guastella testified that a rate of $1.75 per thousand gallons is a reasonable rate. (TR 2250) The purpose of Mr. Guastella's testimony was to determine a rate for raw water in connection with the Marco Island facilities. This was accomplished through a raw water rate study. The rate in this study was designed to recover only the costs necessary to produce and transmit raw water from the Company's mainland water sources. It does not include costs associated with treatment and delivery of potable water to the Company's general service customers. (TR 2250) In its post hearing brief, SSU argues that

> "a raw water rate of $1.75 per 1,000 gallons is reasonable to reflect the costs associated with the potential supply and transmission of raw water at Marco Island. This rate would recover only the costs necessary to produce and transmit raw water, not the costs associated with the treatment and

delivery of potable water. (TR 2249-50) Since only the costs for providing the above service in Marco Island have been analyzed, the approved rate should apply only to SSU's Marco Island service area."

(BR 130)

The exhibit included in Mr. Guastella's testimony contains an allocation of SSU's proforma 1996 revenue requirement components. (TR 2250; EXH 163) However, the utility has not substantiated its projections.

Although staff believes the methodology performed in Exhibit 163 of Mr. Guastella's testimony is accurate and reasonable, significant adjustments to Marco Island have been approved by the Commission at the July 31, 1996 Special Agenda which will cause staff's recommended bulk rate to differ from that proposed by SSU. As a result of these adjustments, staff is recommending a bulk raw water rate for Marco Island of $1.53. The schedules supporting staff's recommended bulk raw water rates are shown in Attachment C. Furthermore, based upon the Commissions decision at the July 31, 1996 Special Agenda concerning the adjustment to ROE, the appropriate bulk raw water rate after the two year period is $1.56.

SUMMARY OF REVENUE REQUIREMENT ALLOCATIONS

DESCRIPTIONS	COMMISSION APPROVED REVENUE REQUIREMENT	SUPPORT SCHEDULE	STAFF REC. RAW WATER
OPERATION AND MAINTENANCE	$ 2,640,876	F	$ 139,578
DEPRECIATION (NET)	1,530,515	D,E	267,395
AMORTIZATION	134,553	d	3,421
TAXES OTHER THAN INCOME	1,150,259	H	374,460
INCOME TAXES	749,188	B	295,094
RETURN REQUIREMENT	3,342,644	B	1,316,617
REVENUE REQUIREMENT	$ 9,548,035		$ 2,396,563
PERCENTAGE			25.10%

STAFF RECOMMENDED
RAW WATER COST PER 1,000 GALLONS — WITH ADJUSTMENT

$2,396,563 / 1,561,600 (1,000 gals.) = $1.53

Attachment C
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RATE BASE ALLOCATION

	COMPONENT	UTILITY 1996 ADJ. BALANCE	COMM. APPROVED ADDJUST	COMM. APPROVED BALANCE		ALLOC. RATE	STAFF REC. RAW WATER
1.	UTILITY PLANT IN SERVICE	$ 41,059,172	$ (878,880)	$ 40,180,292	C		$ 7,792,186
2.	UTILITY LAND & LAND RIGHTS	9,787,529	0	9,787,529	C		9,421,481
3.	NON-USED & USEFUL	(251,848)	(1,014,177)	(1,266,025)			(1,266,025)
4.	ACCUMULATED DEPRECIATION	(11,345,306)	(3,845)	(11,349,151)	D	20.17%	(2,288,561)
5.	CIAC	(6,062,393)	(233,446)	(6,295,839)	E	18.07%	(1,137,400)
6.	ACCUM. AMORT. OF CIAC	1,571,147	5,004	1,576,151	E	21.04%	331,644
7.	UNFUNDED POST-RETIREMENT BENEFITS	(43,493)	0	(43,493)	i	0.92%	(400)
8.	DEFERRED TAXES	196,578	(442,671)	(246,093)	B	0.00%	0
9.	WORKING CAPITAL ALLOWANCE	251,943	(83,539)	168,404	F	5.29%	8,901
10.	OTHER	1,319,227	(186,744)	1,132,483	C	34.45%	390,135
	RATE BASE	**$ 36,482,556**	**$ (2,838,298)**	**$ 33,644,258**			**$ 13,251,960**
	PERCENTAGE						39.39%

10852

SCHEDULE OF WATER OPERATING INCOME

DESCRIPTIONS	TEST YEAR PER UTILITY	COMM. APPROVED ADJUSTMENTS	COMM. APPROVED ADJUSTED TEST YEAR	COMM. APPROVED INCREASE	COMM. APPROVED REVENUE REQUIRED
OPERATING REVENUES	$ 10,675,997	$ (2,586,777)	8,089,220	$ 1,458,815	$ 9,548,035
OPERATING EXPENSES:					
OPERATION AND MAINTENANCE	$ 2,717,800	(76,924)	2,640,876		2,640,876
DEPRECIATION (net)	1,625,322	(94,807)	1,530,515		1,530,515
AMORTIZATION	293,162	(158,609)	134,553		134,553
TAXES OTHER THAN INCOME	1,241,835	(157,223)	1,084,612	65,647	1,150,259
INCOME TAXES	1,033,974	(822,201)	211,773	537,415	749,188
TOTAL OPERATING EXPENSES	$ 6,912,093	$ (1,309,764)	$ 5,602,329	$ 603,062	$ 6,205,391
OPERATING INCOME/(LOSS)	$ 3,763,904		$ 2,486,891		$ 3,342,644
WATER RATE BASE	$ 36,482,556		$ 33,644,258		$ 33,644,258
RATE OF RETURN	10.32%		7.39%		9.94%

ALLOCATION OF UTILITY PLANT IN SERVICE BY PRIMARY ACCOUNT

	ACCT NO.	ACCOUNT NAME	UTILITY 1996 AVG. BALANCE	COMM. APPROVED ADJUSTS.	COMM. APPROVED BALANCE		ALLOC. RATE	STAFF REC. RAW WATER
1		INTANGIBLE PLANT:						
2	301	Organization	$ 0	$	$ 0	e		$ 0
3	302	Franchises	3,759		3,759	e	1.98%	75
4	339	Other Plant & Misc. Equip.	0		0	e		0
5		SOURCE OF SUPPLY						
6	303	Land & Land Rights	9,770,953		9,770,953	a	96.42%	9,421,153
7	304	Structures & Improvements	763,028	(50,194)	712,834	a	83.66%	596,357
8	305	Collecting & Impound Reservoir	186,257		186,257	c	100.00%	186,257
9	306	Lake, River, & other Intakes	0		0		0.00%	0
10	307	Wells & Springs	613,053		613,053	b	0.00%	0
11	308	Infiltration Galleries & Tunnels	264,911		264,911	c	100.00%	264,911
12	309	Supply Mains	5,689,938		5,689,938	a	64.63%	3,677,122
13	310	Power Generation Equipment	296,336		296,336	c	100.00%	296,336
14	311	Pumping Equipment	3,850,538	(37,142)	3,813,396	a	72.17%	2,752,128
15	339	Other Plant & Misc. Equip.	0		0	a	0.00%	0
16		WATER TREATMENT PLANT						
17	303	Land & Land Rights	0		0	b	0.00%	0
18	304	Structures & Improvements	3,377,038		3,377,038	b	0.00%	0
19	320	Treatment Equipment	14,597,392	(789,691)	13,807,701	b	0.00%	0
20	321	Permeators	1,530,087		1,530,087	b	0.00%	0
21	339	Other Plant & Misc. Equipmt.	13,901		13,901	b	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303	Land & Land Rights	0		0	b	0.00%	0
24	304	Structures & Improvements	0		0	b	0.00%	0
25	330	Distribution Reservoirs	1,906,697		1,906,697	b	0.00%	0
26	331	Transmission & Distribution	3,681,114		3,681,114	b	0.00%	0
27	333	Services	1,842,101		1,842,101	b	0.00%	0
28	334	Meters & Installation	1,309,987		1,309,987	b	0.00%	0
29	335	Hydrants	172,578		172,578	b	0.00%	0
30	339	Other Plant & Misc. Equipmt.	0		0	b	0.00%	0
31		GENERAL PLANT						
32	304	Land & Land Rights	16,575		16,575	e	1.98%	329
33	305	Structures & Improvements	168,997		168,997	e	1.98%	3,350
34	341	Office Furniture & Equip.	104,440		104,440	e	1.98%	2,070
35	341	Computer Equipment	278,010		278,010	e	1.98%	5,510
36	342	Transportation Equip.	160,387		160,387	e	1.98%	3,179
37	343	Stores Equipment	1,505		1,505	e	1.98%	30
38	344	Tools, Shop, Garage Equip.	58,211		58,211	e	1.98%	1,154
39	345	Laboratory Equipment	52,788		52,788	e	1.98%	1,046
40	346	Power Operated Equipment	66,669		66,669	e	1.98%	1,321
41	347	Communication Equipment	30,250		30,250	e	1.98%	600
42	348	Miscellaneous Equipment	13,600		13,600	e	1.98%	270
43	349	Other Tangible Plant	$ 25,601	$ (1,853)	$ 23,748	e	1.98%	$ 471
44		TOTAL UPIS	50,846,701	(878,880)	49,967,821			17,213,667
45								
46		PERCENTAGE						34.45%

ALLOCATION OF ACCUMULATED DEPRECIATION

	ACCT. NO.	ACCOUNT NAME	1996 AVG. BALANCE	COMM. APPROVED ADJUSTS.	COMM. APPROVED BALANCE	ALLOC. SYMBOL		STAFF REC. RAW WATER
1		INTANGIBLE PLANT:						
2	301.1	Organization	$ 0	$	$ 0	e	2.10%	$ 0
3	302.1	Franchises	1,605		1,605	e	2.10%	34
4	339.1	Other Plant & Misc. Equip.	0		0	e	2.10%	0
5		SOURCE OF SUPPLY						
6	303.2	Land & Land Rights	0		0	a	0.00%	0
7	304.2	Structures & Improvements	183,307	(760)	182,547	a	90.72%	165,607
8	306.2	Lake, River, & other Intakes	49,801		49,801	c	100.00%	49,801
9	305.2	Collecting & Impound Reservoir	0		0			0
10	307.2	Wells & Springs	34,797		34,797	b	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	57,324		57,324	c	100.00%	57,324
12	309.2	Supply Mains	842,991		842,991	a	69.27%	583,915
13	310.2	Power Generation Equipment	68,243		68,243	c	100.00%	68,243
14	311.2	Pumping Equipment	1,595,206	(929)	1,594,277	a	84.89%	1,353,302
15	339.2	Other Plant & Misc. Equip.	0		0	a		0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0		0	b	0.00%	0
18	304.3	Structures & Improvements	785,039		785,039	b	0.00%	0
19	320.3	Treatment Equipment	3,086,293	(17,966)	3,068,327	b	0.00%	0
20	321.3	Permeators	1,273,601		1,273,601	b	0.00%	0
21	339.3	Other Plant & Misc. Equipmt.	278		278	b	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0		0	b	0.00%	0
24	304.4	Structures & Improvements	0		0	b	0.00%	0
25	330.4	Distribution Reservoirs	501,859		501,859	b	0.00%	0
26	331.4	Transmission & Distribution	1,239,619	22,436	1,262,055	b	0.00%	0
27	333.4	Services	442,495		442,495	b	0.00%	0
28	334.4	Meters & Installation	634,044		634,044	b	0.00%	0
29	335.4	Hydrants	57,377		57,377	b	0.00%	0
30	339.4	Other Plant & Misc. Equipmt.	0		0	b	0.00%	0
31		GENERAL PLANT						
32	303.5	Land & Land Rights	0		0	e	2.10%	0
33	304.5	Structures & Improvements	39,807		39,807	e	2.10%	835
34	340.5	Office Furniture & Equip.	51,619		51,619	e	2.10%	1,083
35	340.5	Computer Equipment	136,171		136,171	e	2.10%	2,858
36	341.5	Transportation Equip.	128,671		128,671	e	2.10%	2,700
37	342.5	Stores Equipment	552		552	e	2.10%	12
38	343.5	Tools, Shop, Garage Equip.	31,272		31,272	e	2.10%	656
39	344.5	Laboratory Equipment	9,419		9,419	e	2.10%	198
40	345.5	Power Operated Equipment	56,285		56,285	e	2.10%	1,181
41	346.5	Communication Equipment	15,657		15,657	e	2.10%	329
42	347.5	Miscellaneous Equipment	3,873		3,873	e	2.10%	81
43	348.5	Other Tangible Plant	$ 18,100	$ 1,064	$ 19,164	e	2.10%	$ 402
44		TOTAL UPIS	11,345,305	3,845	11,349,150			2,288,561
45								
46		PERCENTAGE						20.17%

ALLOCATION OF CIAC, ACCUM. AMORT. OF CIAC & AMORT. EXPENSE

	ACCOUNT NAME	1996 AVG. BALANCE	COMM. APPROVED ADJUSTS	COMM. APPROVED BALANCE		ALLOC. RATE	STAFF REC. RAW WATER
1	Contributions in Aid of Construction						
2	Plant Capacity Fees	$ 2,823,486	$	$ 2,823,486	g	34.45%	$ 972,677
3	Main Extensions	1,207,120		1,207,120	b	0.00%	0
4	Meter Installation Fees	188,048		188,048	b	0.00%	0
5	Contributed Lines	451,783		451,783	b	0.00%	0
6	Other Contributed Property	244,712	233,446	478,158	g	34.45%	164,723
7	Service Installation Fees	1,147,244		1,147,244	b	0.00%	0
8	Total CIAC	$ 6,062,393	$ 233,446	$ 6,295,839			$ 1,137,400
9							
10	Percentage						18.07%
11							
12	Accum. Amortization of CIAC:						
13	Plant Capacity Fees	$ 902,213	$	$ 902,213	g	34.45%	$ 310,808
14	Main Extensions	129,721		129,721	b	0.00%	0
15	Meter Installation Fees	36,868		36,868	b	0.00%	0
16	Contributed Lines	78,307		78,307	b	0.00%	0
17	Other Contributed Property	55,478	5,004	60,482	g	34.45%	20,836
18	Service Installation Fees	368,560		368,560	b	0.00%	0
19	Total Amortization of CIAC	$ 1,571,147	$ 5,004	$ 1,576,151			$ 331,644
20							
21	Percentage						21.04%
22							
23							
24	CIAC amortization expense						
25	Plant Capacity Fees	$ 132,139	$	$ 132,139	g	34.45%	$ 45,521
26	Main Extensions	28,126		28,126	b	0.00%	0
27	Meter Installation Fees	9,402		9,402	b	0.00%	0
28	Contributed Lines	10,527		10,527	b	0.00%	0
29	Other Contributed Property	10,669	(10,008)	661	g	34.45%	228
30	Service Installation Fees	28,681		28,681	b	0.00%	0
31	Total Amortization of CIAC	$ 219,544	$ (10,008)	$ 209,536			$ 45,749
32							
33	Percentage						21.83%
34							

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ALLOCATION OF OPERATION & MAINTENANCE EXPENSES

	ACCT. NO.	ACCOUNT NAME	1996 AVG. BALANCE	COMM. APPROVED ADJUSTS.	COMM. APPROVED BALANCE		ALLOC. RATE	STAFF REC. RAW WATER
1	SOURCE, TREATMENT, T/D EXPENSE:							
2	601	Salaries & Wages	$ 530,831	$	$ 530,831	a	1.30%	$ 6,901
3	604	Employee Benefits	126,621		126,621	h	1.30%	1,646
4	615	Purchased Power	826,629		826,629	a	15.77%	130,359
5	616	Fuel for Power	3,171		3,171	b	0.00%	0
6	618	Chemicals	305,308		305,308	b	0.00%	0
7	620	Materials & Supplies	217,038		217,038	b	0.00%	0
8	631	Contract Services, Eng..	2,977		2,977	b	0.00%	0
9	635	Contract Services, Other	163,324		163,324	b	0.00%	0
10	642	Equipment Rental	1,143		1,143	b	0.00%	0
11	650	Transportation Exp.	28,309		28,309	h	1.30%	368
12	658	Workman's Comp. Ins.	8,664		8,664	h	1.30%	113
13	675	Misc. Expense	29,514		29,514	b	0.00%	0
14	CUSTOMER BILLING:							
15	601	Salaries & Wages	65,952		65,952	b	0.00%	0
16	604	Employee Benefits	15,770		15,770	b	0.00%	0
17	615	Purchased Power	196		196	b	0.00%	0
18	620	Materials & Supplies	3,509		3,509	b	0.00%	0
19	641	Property Rental	0		0	b	0.00%	0
20	642	Equipment Rental	0		0	b	0.00%	0
21	650	Transportation Exp.	2,530		2,530	b	0.00%	0
22	658	Workman's Comp. Ins.	1,079		1,079	b	0.00%	0
23	670	Bad Debt Expense	8,668		8,668	b	0.00%	0
24	675	Misc. Expenses	20,753		20,753	b	0.00%	0
25	GENERAL & ADMINISTRATIVE:							
26	601	Salaries & Wages	169,040	(76,924)	92,116	f	0.07%	63
27	604	Employee Benefits	40,375		40,375	f	0.07%	28
28	615	Purchased Power	2,995		2,995	f	0.07%	2
29	620	Materials & Supplies	8,732		8,732	f	0.07%	6
30	631	Contract Services, Eng..	1,203		1,203	f	0.07%	1
31	632	Contract Services, Acctg	6,389		6,389	f	0.07%	4
32	633	Contract Services, Legal	3,850		3,850	f	0.07%	3
33	635	Contract Services, Other	14,560		14,560	f	0.07%	10
34	641	Property Rental	6,608		6,608	f	0.07%	5
35	642	Equipment Rental	417		417	f	0.07%	0
36	650	Transportation Exp.	2,931		2,931	f	0.07%	2
37	656	Insurance, Vehicle	4,380		4,380	f	0.07%	3
38	657	Insurance, Gen. Liability	10,872		10,872	f	0.07%	7
39	658	Workman's Comp. Ins.	2,716		2,716	f	0.07%	2
40	659	Insurance, Other	894		894	f	0.07%	1
41	660	Advertising	1,854		1,854	f	0.07%	1
42	666	Rate Case Exp.	26,446		26,446	f	0.07%	18
43	667	Reg. Commission Exp.	2,124		2,124	f	0.07%	1
44	675	Misc. Expenses	49,428		49,428	f	0.07%	34
45		TOTAL	$ 2,717,800	$ (76,924)	$ 2,640,876			$ 139,578
46								
47		Percentage						5.29%

10857

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DEPRECIATION EXPENSE BY PRIMARY ACCOUNT

	ACCT. NO.	ACCOUNT NAME	1996 AVG. BALANCE	COMM. APPROVED ADJUSTS	COMM. APPROVED BALANCE		ALLOC. RATE	STAFF REC. RAW WATER
1		INTANGIBLE PLANT:						
2	301.1	Organization	$ 0	$	0	e	2.10%	$ 0
3	302.1	Franchises	94		94	e	2.10%	2
4	339.1	Other Plant & Misc. Equip.	0		0	e	2.10%	0
5		SOURCE OF SUPPLY						
6	303.2	Land & Land Rights			0	a	0.00%	0
7	304.2	Structures & Improvements	23,120	(1,521)	21,599	a	90.72%	19,595
8	305.2	Collecting & Impound Reservoir	3,725		3,725	c	100.00%	3,725
9	307.2	Wells & Springs	20,415		20,415	b	0.00%	0
10	308.2	Infiltration Galleries & Tunnels	6,623		6,623	c	100.00%	6,623
11	309.2	Supply Mains	162,732		162,732	a	69.27%	112,720
12	310.2	Power Generation Equipment	14,817		14,817	c	100.00%	14,817
13	311.2	Pumping Equipment	192,527	(1,857)	190,670	a	84.89%	161,850
14	339.2	Other Plant & Misc. Equip.			0	a		0
15		WATER TREATMENT PLANT						
16	303.3	Land & Land Rights			0	b	0.00%	0
17	304.3	Structures & Improvements	102,324		102,324	b	0.00%	0
18	320.3	Treatment Equipment	664,181	(35,931)	628,250	b	0.00%	0
19	321.3	Permeators	306,017		306,017	b	0.00%	0
20	339.3	Other Plant & Misc. Equipmt.	556		556	b	0.00%	0
21		TRANSMISSION & DISTRIBUTION PLANT						
22	303.4	Land & Land Rights			0	b	0.00%	0
23	304.4	Structures & Improvements			0	b	0.00%	0
24	330.4	Distribution Reservoirs	51,481		51,481	b	0.00%	0
25	331.4	Transmission & Distribution	85,770		85,770	b	0.00%	0
26	333.4	Services	46,053		46,053	b	0.00%	0
27	334.4	Meters & Installation	65,499		65,499	b	0.00%	0
28	335.4	Hydrants	3,831		3,831	b	0.00%	0
29	339.4	Other Plant & Misc. Equipmt.			0	b	0.00%	0
30		GENERAL PLANT						
31	303.5	Land & Land Rights			0	e	2.10%	0
32	304.5	Structures & Improvements	4,225		4,225	e	2.10%	89
33	340.5	Office Furniture & Equip.	6,966		6,966	e	2.10%	146
34	340.5	Computer Equipment	46,344		46,344	e	2.10%	973
35	341.5	Transportation Equip.	26,736		26,736	e	2.10%	561
36	342.5	Stores Equipment	84		84	e	2.10%	2
37	343.5	Tools, Shop, Garage Equip.	3,638		3,638	e	2.10%	76
38	344.5	Laboratory Equipment	3,521		3,521	e	2.10%	74
39	345.5	Power Operated Equipment	5,554		5,554	e	2.10%	117
40	346.5	Communication Equipment	3,025		3,025	e	2.10%	63
41	347.5	Miscellaneous Equipment	907		907	e	2.10%	19
42	348.5	Other Tangible Plant	2,560	24	2,584	e	2.10%	54
43		Allocated General Plant	0		0	e	2.10%	0
44		TOTAL UPIS	$ 1,853,325	$ (39,285)	$ 1,814,040			$ 321,505
45								
46		PERCENTAGE						17.72%

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ALLOCATION OF TOTI

COMPONENT	1996 AVG. BALANCE	COMM. APPROVED ADJUSTMENTS	COMM. APPROVED BALANCE		ALLOC. RATE	STAFF REC. RAW WATER
1. PAYROLL TAXES	$ 61,266	$	$ 61,266	i	0.92%	$ 564
2. PROPERTY TAXES	704,304	(37,700)	666,604	C	34.45%	229,642
3. REGULATORY ASSESSMENT FEES	485,758	(119,523)	366,235	B	39.39%	144,254
Total TOTI	**$ 1,251,328**	**$ (157,223)**	**$ 1,094,105**			**$ 374,460**
PERCENTAGE						34.23%

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SUMMARY OF REVENUE REQUIREMENT ALLOCATIONS

DESCRIPTIONS	COMMISSION APPROVED REVENUE REQUIREMENT	SUPPORT SCHEDULE	STAFF REC. RAW WATER
OPERATION AND MAINTENANCE	$ 2,640,876	F	$ 139,578
DEPRECIATION (NET)	1,530,515	D,E	267,395
AMORTIZATION	134,553	d	3,421
TAXES OTHER THAN INCOME	1,264,134	H	417,382
INCOME TAXES	749,188	B	295,094
RETURN REQUIREMENT	3,337,741	B	1,314,685
REVENUE REQUIREMENT	$ 9,657,007		$ 2,437,554
PERCENTAGE			25.24%

STAFF RECOMMENDED
RAW WATER COST PER 1,000 GALLONS **WITH OUT ADJUSTMENT**

$2,437,554 / 1,561,600 (1,000 gals.) = $1.56

10860

ISSUE 121: In light of Section 367.0817, Florida Statutes, should any of the revenue requirements associated with reuse be allocated to the water customers of those facilities?

RECOMMENDATION: No. No portion of the reuse revenue requirement should be allocated to water customers at this time. The company should be put on notice that this issue will be explored in its next rate filing. (XANDERS, VON FOSSEN)

POSITION OF THE PARTIES

SSU: Not at this time.

MARCO ET AL: No, they should only be allocated to the reuse customers in this case.

NASSAU ASSOCIATIONS: No, they should be allocated only to the reuse customers in this case.

KEYSTONE/MARION: No position stated.

BURNT STORE: No position stated.

OPC: No position stated.

STAFF ANALYSIS: In 1994, the Legislature enacted Section 367.0817, Florida Statutes. This section allows the Commission to allocate the costs of providing reuse among any combination of the utility's customer base. Specifically, Section 367.0817(3), Florida Statutes, states:

> All prudent costs of a reuse project shall be recovered in rates. The Legislature finds that reuse benefits water, wastewater and reuse customers. The commission shall allow a utility to recover the costs of a reuse project from the utility's water, wastewater, or reuse customers or any combination thereof as deemed appropriate by the commission.

SSU's position is that this is not the appropriate time for allocating reuse revenues. Although the utility presented the initial draft of and supported the legislation, it did not propose that any of the costs attributable to reuse be allocated at this time. (TR 2156; 5277) SSU argues that the reuse facilities were constructed prior to the implementation of Section 367.0817, Florida Statutes. As a result, spreading the costs to water customers was not previously considered. In addition, it is not

appropriate because there are water customers who are not reuse customers. These water customers will be penalized since they will be paying for reuse as well as potable water. (SSU BR at 131)

Staff is not persuaded by SSU's argument. We do not believe that the customers are required to be reuse customers in order to benefit from reuse. The Legislature has specifically stated that there are benefits of reuse to the water customers. Mr. Wilkening testified that those who benefit from reuse should bear the costs of the reuse project, including water customers. (TR 4034) Dr. York further agrees that reuse benefits both water and wastewater customers. (TR 3915)

While the record supports that water customers benefit by reuse, it does not support allocating the costs associated with reuse at this time. SSU is a unique utility because it has various facilities located throughout the state. (TR 2180) In past cases where this issue has been considered by the Commission (see for example Order Nos. PSC-96-0663-FOF-WS, issued May 13, 1996, and, PSC-95-1360-FOF-SU, issued November 2, 1995), the utility was a single facility located in a single location. Because of the unique nature of SSU, however, other issues should be considered when allocating some of the reuse costs to SSU's water customers. These issues include whether the costs should be allocated to (1) the water customers of the facility with reuse, (2) the water customers within a water management district or within a county, or, even, (3) all SSU water customers statewide. Although staff believes these are issues that should be considered, Ms. Kowalsky testified that she did not know whether these issues would be considered when determining the appropriate methodology. (TR 2180) Mr. Ludsen testified that he believes that the water customers do benefit from the provision of reuse, however, the utility has not given consideration to developing a methodology for allocating the costs. (TR 5278)

Section 367.0817, Florida Statutes, clearly gives the Commission the authority and discretion to allocate revenues and set rates to recover some portion of the cost of reuse projects to water customers. However, the Commission has only recently considered the regulatory treatment of recovering reuse costs from water customers. Prior to the 1994 legislation, the basis of the recovery of reuse costs was fairly straightforward. A majority of the cost was recovered from wastewater customers since reuse represents a form of effluent disposal, a necessary component of wastewater processing. Reuse rates were then set at a level, often zero, so as to encourage end users to use reuse and not seek alternate sources. Recovering reuse costs from water customers

presents a different regulatory scenario, since the cost allocation should be based upon the perceived benefits. This process would entail identifying and quantifying specific costs and benefits and developing a methodology to reflect these costs in water rates. As mentioned previously, these issues have been recently considered in other dockets, however, the Commission has not progressed to the point that policy or practice has been established.

As shown by the testimony at the customer service hearings, staff believes that customers of SSU are obviously concerned and some customers are confused regarding rate structure and rate level issues. We believe that there is already more than enough complexity regarding these issues without adding the additional consideration of reallocating reuse costs to water customers at this time. Given this complexity, we believe that customers need additional information as to the importance of reuse in relation to Florida's water supply problems and the associated benefits which accrue to both water and wastewater customers. Therefore, we recommend that none of the revenue requirement associated with reuse be allocated to water customers in this docket. The company should be put on notice, however, that this issue will be explored in its next rate filing.

ISSUE 122: What are the appropriate rates for reuse customers in this case?

RECOMMENDATION: The appropriate reuse rates and resulting revenues should be those contained in Attachment D. Reuse revenues in the amount of $12,285 should be imputed for Deltona. The utility should be required to file tariff sheets consistent with Issue 129 for all service areas that provide reuse, including those with no charge. It should also be required to charge the staff recommended rate to the Deltona customers for the provision of reuse, or, file a tariff filing with a reuse rate of zero. The utility should also be put on notice that this issue will be explored in its next rate proceeding. (VON FOSSEN, XANDERS)

POSITION OF THE PARTIES

SSU: Except where noted, the reuse rates should be the current rates factored up by the percentage revenue requirement increase requested by SSU. For Marco Island, a rate study was conducted by John Guastella. Marco Island's rate of $.87 can be found in Volume V, book 1 of 1 on Schedule E1-1, page 461. The rate for Florida Central Commerce Park is $.08 and the correct rate for Lehigh is $.14. The Florida Central Commerce Park and Lehigh effluent rates shown on pages 459 and 460 of Volume V incorrectly had the revenue requirement percent increase applied twice. The rates filed by SSU for Florida Central Commerce Park and Lehigh were $.10 and $.18., respectively. All other rates should be approved as contained on the E schedules.

MARCO ET AL: As with other rates, reuse rates should be established to recover the required revenue requirement of the reuse facility providing the customers with service, that is, on a system by system basis.

NASSAU ASSOCIATIONS: As with other rates, reuse rates should be established to recover the required revenue requirement of the reuse facility providing the customers with service. That is, on a system by system basis.

KEYSTONE/MARION: No position stated.

BURNT STORE: No position stated.

OPC: No position stated.

STAFF ANALYSIS: SSU is currently providing reuse for spray irrigation at seven of its wastewater plants. (EXH 249) The

requested reuse rates for these plants vary from no charge to $.87/1,000 gallons. (TR 5270). This variation is a result of the differing circumstances at each reuse facility. (TR 5272) The highest rate, $.87/1,000 gallons at Marco Island, was determined through a cost allocation study conducted by SSU witness John Guastella. (TR 5271) Similar studies were not conducted for the remaining reuse facilities. (TR 5271)

Of the six parties in this case, SSU, Marco et. al and Nassau Associations provided positions on this issue. SSU believes that its requested rates should be approved. Marco et. al and Nassau Associations believe that the rates should be cost based and determined on a system by system basis. With the exception of Marco Island, however, there is nothing in the record that would demonstrate how this would be accomplished.

Currently, four of SSU's seven plants have a rate for reuse. These rates are as follows: (EXH 67, Vol. V. Book 1 of 1, pages 459-461,464-465,470-472)

Plant Name	Current Rate	Requested Rate
Deltona	$.06/mg	$.06/mg
Florida Central Commerce Park	$.06/sh*	$.10/sh*
Lehigh	$.11/mg	$.18/mg
Marco Island	$.25/mg	$.87/mg

* sprinkler head

Deltona

Deltona provides reuse pursuant to contract to two golf courses: the Deltona Hills Golf & Country Club and the Glen Abbey Golf Club, Inc. (EXH 249). Deltona's current reuse rate is $.06/1,000 gallons. (EXH 67, Vol. V, Book 1 of 1, page 27) SSU has requested that the rate not be changed because of contract obligations. (EXH 67, Vol. V, Book 1 of 1, pages 464-465)

Although a reuse rate for Deltona was approved in Docket No. 920199-WS (see PSC-93-0423-FOF-WS, issued March 22, 1993), SSU has not implemented this rate. Exhibit 250 is a list of reuse customers with no charge contracts. Among these customers are the Deltona Hills Golf and Country Club and the Glen Abbey Golf Club, Inc. (EXH 250) According to the MFRs, there is no billing history for Deltona. (EXH 67, Vol. V, Book 1 of 1, page 27) Although the exhibit indicates that Deltona has a no charge contract, the

contract between Deltona Utilities, Inc. and the Deltona Golf and Country Club indicates that the golf course is required by the agreement to repay the capital improvement for the pumping station and holding tank rate equal to the Country Club's operating cost at a rate of $.06/1,000 gallons in place. (EXH 249, 250) When asked about this discrepancy, Witness Ludsen testified that although the contract provides for a rate of $.06/1,000 gallons, SSU is unable to force its customers to pay because there is no alternative for disposal at Deltona. (TR 5280-5281). If Deltona were to turn to those alternatives, SSU would need to find other tracts of land for disposal. (EXH 249, EXH 250) This could be very costly and to the detriment to SSU's remaining customers. (EXH 250)

A utility is required to charge its tariffed rates. According to Sections 367.081(1) and 367.091(3), Florida Statues, a utility may only collect the rates and charges that have been approved by the Commission. The lack of an alternate disposal site may be a valid factor in considering the appropriate reuse rate. However, Order No. PSC-95-0423-FOF-WS approved the contracted rate and required SSU to file a tariff reflecting that rate. Unless the tariff is changed, the utility must implement the charge. Therefore, staff recommends that the utility be ordered to either implement the tariffed rate immediately or, if cannot do so, file a request with the Commission to approve a change in its tariff, pursuant to Section 367.091. While the utility's failure to implement the charge could be construed as a willful violation under Section 367.161, Florida Statutes, staff recommends that the utility's conduct does not rise to the level of sanctions.

In addition, we believe that it is appropriate to impute revenue for the reuse provided to the two Deltona customers. The purpose of reuse rates is to offset the cost involved in the treatment and delivery of reclaimed water. (TR 3316) SSU has not charged the Deltona customers for reuse because of the alternative sources. As discussed below, we believe that alternative sources should be considered when reuse rates are approved. In some cases, this results in a reuse rate of zero. In the case of Deltona, however, since a rate has been approved in the past, and SSU did not request that this rate be decreased or removed, we believe that it is appropriate to impute revenues in the amount of $12,285. As shown below, this revenue is a product of applying the reuse rate of $.06/1,000 gallons to the 1994 gallons of reuse shown in Exhibit 249. This is consistent with our recommendation regarding billing determinants for wastewater in Issue 75.

Customer	Gallons*	Rate	Revenue
Deltona Hills Golf & Country Club	177,726	.06	$10,663
Glen Abbey Golf Club	27,030	.06	$ 1,622
Total to be imputed			$12,285

* 000's omitted

Florida Central Commerce Park and Lehigh

In 1993, Florida Central Commerce Park began providing reuse to nine businesses within Florida Central Commerce Park pursuant to a contract executed in 1988. (EXH 249) SSU bills the customers based on the number of sprinkler heads. Revenues are based on a total of 648 sprinkler heads. (EXH 249) The current reuse rate for Florida Central Commerce Park is $.06/sprinkler head. (EXH 249) Lehigh provides reuse to the Admiral Lehigh Resort at a rate of $.11/1,000 gallons. (EXH 249) This rate has been in effect since December 1993. (EXH 249)

SSU's position is that the reuse rates should be the current rates factored up by the percentage revenue requirement increase requested by SSU. This position is consistent with the request in the MFRs, however, the MFRs indicate that the rates were increased by the percentage revenue requirement increase for interim rates, not final rates. (EXH 67, Vol. III, Book 4 of 6, page 49; Vol. V, Book 1 of 1, pages 564, 587) As mentioned in SSU's brief, the final rates contained in the MFRs are the product of applying the percentage twice. Consequently, the MFRs contain final reuse rates of $.10/sprinkler head for Florida Central Commerce Park and $.18/1,000 gallons for Lehigh. (EXH 67, Vol. V, pgs. 459, 460, 465, 470)

Although the percentage was incorrectly applied, staff believes that it would be appropriate to approve the final rates contained in the MFRs. Although SSU's brief indicates that there was an error, there is no evidence to indicate that these rates should not be approved. Mr. Ludsen testified that SSU's intent was to increase the reuse rate for these service areas by the average revenue increase approved in the docket, however, he did not correct the error contained in the MFRs. (TR 5270-5271) Nor did Mr. Bencini, who sponsored the MFRs as an exhibit. (TR 1312) Additionally, the rates contained in the MFRs for these service areas are considerably lower than the cost based rate requested for Marco Island. Therefore, staff believes that these rates are reasonable and recommend that they be approved.

Marco Island

Currently, there are four customers who receive reuse from Marco Island. Three receive reuse at a rate of $.25/1,000 gallons and one receives service for no charge in exchange for an easement. (EXH 249, EXH 250) SSU has requested that the rate for reuse be increased from $.25/1,000 gallons to $.87/1,000 gallons. The requested rate is based on a cost study for Marco Island conducted by SSU witness John Guastella. (EXH 163)

Mr. Guastella's study establishes a reuse rate that can be generally applied for irrigation service at Marco Island. (EXH 163) According to SSU witness Ludsen, this rate was established to recognize the replacement of potable water. (TR 5271, 5272) The rate was calculated by allocating the Company's operating results for 1994 into two categories: "Effluent Reuse" and "Other", adjusted to reflect a full return on rate base. (EXH 163) "Other" represents the collection and treatment of wastewater. (EXH 163) The reuse revenue requirement includes only those items of investment and expenses associated with the filtering, pumping and distribution of effluent, excluding an injection well. (EXH 163) In order to determine the reuse rate, the reuse revenue requirement was was divided by total effluent treated for 1994. (EXH 163) While staff finds no fault with the reuse rate study, we believe it is appropriate to update the study to reflect the now established Marco Island wastewater revenue requirement and the projected 1996 effluent gallonage. Staff applied Mr. Guastella's allocation factor of 13.96% to the approved wastewater revenue requirement to derive a 1996 reuse revenue requirement. This figure was then divided by the projected 1996 treated effluent amount of 658,204,000 to arrive at a recommended charge of $.54/1000 gallons.

The record indicates that the rate produced by the study is appropriate for Marco Island. There was no testimony presented against the study. Witness Guastella's testimony was stipulated into the record without cross examination. The study appears to be an equitable representation of the costs to provide reuse at Marco Island. The reuse customers are being asked to recover 13.96% of the wastewater revenue requirement at Marco Island. (EXH 163) Staff does not believe that this is an unreasonable amount. Therefore, staff believes that a reuse rate of $.54/1,000 gallons should be approved for Marco Island. This rate will apply to all customers, excluding the Tommie Barfield School. As discussed below, SSU has agreed not to charge the Tommie Barfield School in exchange for an easement.

Other reuse customers

In addition to the above, SSU provides reuse to six reuse customers for no charge. (TR 5279) The customers and the plants that provide them service are listed below. (EXH 250)

Plant Name	Customer Name
Amelia Island	Amelia Island Links Golf Course
	Long Point Golf Course
	Summer Beach Golf Course
Marco Island	Tommie Barfield School
Point O'Woods	Point O'Woods Golf Course
University Shores	Chapel Hill Cemetery, Inc.

As mentioned above, one of the considerations when establishing reuse rates should be alternative sources. (TR 3316, 5273) If the cost of the alternative source is less than that of receiving reuse, one concern is that once a rate is charged to these customers, they will discontinue accepting reuse. With the exception of the Tommie Barfield School, each of the above customers have alternative sources for irrigation and have agreed not to use these other sources if SSU provides sufficient reuse to meet their demands. (EXH 250) The Tommie Barfield School has agreed to give SSU an easement in exchange for reuse at no charge. (EXH 250)

Although the Commission is not bound by contracts between utilities and their customers, we believe this is a legitimate concern and we do not know whether these customers would revert to their alternative source. Therefore, staff is recommending that those customers who have been receiving reuse for no charge continue to do so. We are also recommending no charge because the provision of reuse to four of the customers (Chapel Hill Cemetery, Point O'Woods Golf Course, Summer Beach and Long Point) allowed SSU to dispose of its effluent without having to invest in additional land as disposal sites. (EXH 249) Therefore, the reuse customers benefit from receiving reuse at no charge and the utility (and its customers) benefit from the costs savings that occur since the utility does not have to purchase the land.

We note, however, that the majority of customers who have been receiving service for no charge have been doing so for at least 10 years. (EXH 249) Although charges may not be appropriate in this proceeding, a rate may be appropriate in the future. Exhibit 250 indicates that the customers agreed to accept the reuse as long SSU

can supply the reuse. Therefore, we have no evidence that shows that they will no longer accept reuse if SSU implements a rate.

In addition, the testimony of representatives of the SJRWMD and the SWFWMD regarding consumptive use permitting shows that the water management districts are strongly encouraging reuse. Half of the reuse facilities owned by SSU are located in the SJRWMD. (EXH 154, 249) The entire SJRWMD has been designated a Water Conservation Area by its governing board. (EXH 154) Applicants for consumptive use permits must use reclaimed water in place of higher quality water sources when it is available unless the applicant can demonstrate that its use is either not economically, environmentally or technologically feasible. (TR 4008-4009; 4027) A similar requirement is found for those utilities located in Water Use Caution Areas of the SWFWMD. (TR 3736)

Given the position of the water management districts regarding the need for reuse, it is possible that these alternative sources are no longer available to these customers. If this is the case, then it would be appropriate for the customers to pay for the service since they would be receiving the benefit of the irrigation water from SSU. Therefore, it is staff's opinion that it is appropriate for SSU to begin exploring reuse rates for these customers who are currently receiving service at no charge. Witness Ludsen testified that he would like to see two kinds of reuse rates come from this proceeding: one for potable replacement and one for nonpotable replacement. (TR 5274) According to Witness Ludsen, nonpotable replacement refers to replacing the groundwater that is withdrawn for irrigation - typically by golf courses. (TR 5274) Despite Witness Ludsen's desire for such reuse rates, the company did not propose these types of reuse rates, nor is there is any evidence that would indicate how this would be done or the appropriate amount for those who have never been charged a rate.

Because of the changing environment surrounding reuse, issues related to reuse are receiving greater attention by all regulatory agencies, including the Public Service Commission. Witness David York, of the DEP, described the Reuse Coordinating Committee whose purpose is to promote communication and coordination among the five water management districts, Public Service Commission staff, and DEP staff. (TR 3893-3894) Although Witness Kowalsky provided testimony as to how SSU had made efforts to expand reuse in Florida and to SSU's commitment to providing reuse as a form of water conservation, there was no testimony provided by the company as to the appropriate reuse rates. (TR 2155-2156) Although the utility has addressed the issue of reuse as an alternative method of

disposal, staff does not believe that the utility adequately addressed the issue of reuse rates. Therefore, the company should be put on notice that this issue will be explored in its next rate filing.

Southern States Utilities, Inc.
Docket No. 950495-WS
Test Year Ended December 31, 1996
Schedule of Reuse Rates

Attachment D

Plant Name (County)	Customer Names	Current Rate	Staff Recommend Rate	Reuse Revenue
Marco Island (Collier)	Island Country Club	.25/ 1000 gals *	.54/1000 gals	$108,184
	Collier County School Board	No charge	No charge	
	Mainsail Commons Condo Assoc.	.25/ 1000 gals *	.54/1000 gals	
	Marco Shores Country Club	.25/ 1000 gals *	.54/1000 gals	
Lehigh (Lee)	Admiral Lehigh Resort	.08/ 1000 gals *	.18/1000 gals	$26,906
University Shores (Orange)	Chapel Hill Cemetery	No charge	No charge	
Florida Central Commerce Park (Seminole)	Park Industrial Venue	.06/ sprinkler *	.10/sprinkler	$778
Amelia Island (Nassau)	Summer Beach, Ltd.	No charge	No charge	
	Long Point Development Co. (Long Point Golf Club)	No charge	No charge	
	Amelia Island Plantation Co. (Amelia Links)	No charge	No charge	
Deltona (Volusia)	Glen Abbey Golf Club	.06/ 1000 gals * ++	.06/ 1000 gals * ++	$12,285
	Deltona Hills Golf & Country Club	.06/ 1000 gals * ++	.06/ 1000 gals * ++	
Point O'Woods (Citrus)	Point O'Woods Golf Course	No charge	No charge	

* In tariff
++ Although a rate has been approved, the utility has not charged for reuse

ISSUE 123: What are the appropriate miscellaneous charges for this utility?

RECOMMENDATION: Staff recommends the current charges are appropriate. Further, staff recommends the Commission direct staff to update SAB 2nd revised 13 based upon like charges for all industries on file with the agency. Also, staff recommends the Commission direct staff to begin including miscellaneous service charges when processing index applications. (HILL, MASSEY-AZPELL)

POSITION OF THE PARTIES

SSU: The appropriate service charges can be found in Volume V, Book 1 of 1 on the E-4 Schedules. Page 139 lists the rates for the Conventional Treatment group, and page 227 lists the rates for the Reverse Osmosis group.

MARCO ET AL: No position.

NASSAU ASSOCIATIONS: No position.

KEYSTONE/MARION: No position.

BURNT STORE: No position.

OPC: No position.

STAFF ANALYSIS: In its brief, SSU argues that the record is devoid of evidence establishing that the miscellaneous service charges requested by SSU are unreasonable. Further, the record contains no evidence establishing that any other charges would be more reasonable or even justified. Mr. Ludsen testified that the charges in the MFRs were based on the applicable Staff Advisory Bulletin (T.5293). SSU conducted no cost study concerning these charges and neither did any other party (T. 5293-8). In light of these facts, there is no legal basis upon which the Commission could approve the changes being advocated by Staff in the Prehearing Order.

Staff agrees that the record contains insufficient evidence to establish that the miscellaneous service charges requested by SSU are unreasonable. Staff raised this issue because the current rates are ten years old, have never even been increased to cover inflation, cannot possibly be covering cost, and, the company proposed no increase for these rates in this proceeding. No party joined the issue and no testimony was presented at the hearing except company responses to cross-examination.

The current miscellaneous service charges were set in 1986 with the issuance of SAB 2nd Revised 13, effective 1/11/88. These rates have not increased since that date. However, the underlying costs have risen. That is, the cost of any function that one could envision being required to provide the service (customer service representative taking order, data processing inputting information, field personnel reading meters, etc.) is captured in one or more of the NARUC USOA O&M accounts. These very same O&M accounts are used when indexing monthly service rates to keep up with rising costs beyond the control of the utility. Over the eight year period of time these rates have been in effect for SSU, its monthly service rates have been indexed 29.44% to cover increasing costs. (This information is derived from Orders nos. 19073, 20972, 22749, 24278, 24278-A, PSC-92-0136-FOF-WS, PSC-93-0476-FOF-WS, PSC-94-0384-FOF-WS, PSC-95-0202-FOF-WS, and PSC-96-0177-FOF-WS, which orders the Commission officially recognized in this proceeding.) Therefore, if the miscellaneous service charges covered their associated cost in 1986-1988, they cannot be covering the cost now. And, if they were not covering cost in the late eighties, the situation is even worse. In short, non-recurring costs are being recovered through recurring (monthly service) rates.

In its filing, the company has requested increases in monthly service rates (base facility and gallonage charges for both water and wastewater), increases in its service availability charges, main extensions, and meter installation charges and increases in its contract reuse rates, but, has not requested any increases for any of the miscellaneous service charges. SSU witness Ludsen stated the reasoning behind this decision was that the company had not done any type of study to update or to determine what the actual charges are for SSU because it relied on staff's charges outlined in Staff Advisory Bulletin Number 13. (TR 5293-5294)

Further, witness Ludsen stated if SSU were to analyze the miscellaneous service charges it would conduct a survey of other utilities in the State of Florida to determine what type of charges they charge for and what the charges are to make sure SSU is competitive with them. And, the company would look at the costs behind the charges, because SSU would want to have a rate that is competitive with other utilities around it. Mr. Ludsen also agreed that this type of study should be conducted in the future. (TR 5295)

To continue, witness Ludsen agreed that there have been increases in the costs since 1988, which was when the Staff Advisory Bulletin was designed and made effective, but also stated the Staff Advisory Bulletin should be updated for inflation.

Additionally, witness Ludsen agreed that the Commission should consider indexing miscellaneous service charges, when the Commission allows utilities to index their monthly services rates, but, felt it very important to make sure the starting point of indexing to be correct, because one would have to figure out what index really applied to these types of charges. Further, Mr. Ludsen stated he would like to see surveys done periodically by the PSC staff to determine what these charges should be. (TR 5297-5298)

Based on the foregoing analysis, staff recommends that the current miscellaneous service charges are appropriate. Moreover, staff agrees with witness Ludsen that SAB 2nd Revised 13 should either be updated or repealed. Furthermore, staff agrees that the Commission should index these charges in the future. Therefore, staff recommends the Commission direct staff to update SAB 2nd revised 13 based upon like charges for all industries on file with the agency. Also, staff recommends the Commission direct staff to begin including miscellaneous service charges when processing index applications.

ISSUE 124: For SSU, what goals and objectives (i.e. safe and efficient service at an affordable price, resource protection, financial viability, regulatory efficiency) should the Commission consider in determining the appropriate rate structure and service availability charges?

RECOMMENDATION: For rate structure, the appropriate goals and objectives to consider are, but are not limited to:

1. The affordability of rates to all customers;
2. The ease of administration;
3. Customer acceptance and understandability;
4. Fairness (the degree to which subsidies occur);
5. Rate continuity;
6. Conservation and resource protection;
7. Revenue stability and predictability for the utility;
8. The impact of rate structure on acquisitions.

For service availability, we believe that to the extent practicable, growth should pay for itself, charges should not be unduly high so as to impede growth and reaching minimum CIAC levels for each individual plant not be considered an objective. (VONFOSSEN, LINGO, CHASE, RENDELL)

POSITION OF THE PARTIES

SSU: Rate structure should be determined in the manner which best reflects SSU's "one system" manner of operation. Consistency of rate structure should be maintained to the extent practicable. No party disputes the fact that the water/wastewater industry is a rising cost industry. Uniform rates mitigate rate shock which results from forcing compliance with regulatory mandates. Service availability charges should be set per the MFRs. The SACs requested by SSU reflect the result of market analysis - the FPSC guidelines are meaningless to builders, and applications of the guidelines can inhibit growth thereby increasing customer rates unnecessarily.

MARCO ET AL: Strictly the statutory and case law requirements that rates be fair just and reasonable and not unduly discriminatory. Stand alone rates reflecting actual costs of providing service from given facilities, plus reasonably allocated common costs.

NASSAU ASSOCIATIONS: The Commission has no statutory basis for considering and "goals and objectives" that are not related to the recovery of the legitimate costs of providing service at each plant

location from customers being served by each system. The rates must be "fair and reasonable and not unduly discriminatory." For rates . . . (Note: The remainder of the position contained in the brief has been eliminated to be consistent with Rule 25-22.056(3)(a), Florida Administrative Code.)

KEYSTONE/MARION: The goals and objectives should be safe, efficient service at an affordable price, resource protection, a financially healthy utility and regulatory efficiency.

BURNT STORE: Adopt Keystone/Marion's position.

OPC: No position stated.

STAFF ANALYSIS: Discussion and analysis of various rate structures and a recommendation as to the most appropriate rate structure are the focus of Issue 125. Reaching a recommendation on that issue will require an analysis of each potential rate structure. One basis for such analysis will be to determine to what extent a given rate structure hits or misses goals and objectives. Within this issue we will identify both competing and conflicting goals and objectives which will provide a framework for evaluating rate structure as well as service availability in subsequent issues.

In evaluating the parties' positions on this issue it is important to note that each party is promoting its chosen rate structure by prioritizing goals and objectives favorable to its position. SSU, Burnt Store and Keystone/Marion promote variations of uniform rates and the Nassau Associations (Nassau) and Marco et al, (Marco) favor stand alone rates. We believe that their positions address, in effect, the pros and cons between uniform and stand alone rates. More generically, Staff witness Shafer provides an overview of regulatory goals and objectives not geared to any specific rate structure. (TR 3303-3305)

For SSU, witness Bencini offers four basic rate objectives it seeks to accomplish through its proposed rate design:

1. Rates should be designed to provide a reasonable opportunity for the company to attract capital and maintain sound corporate credit. This is consistent with the basic principle that "rates as a whole should cover costs as a whole."

2. Rates should be set as close as is practical to reflect the allocated unit costs of the customer (base facility) and commodity (gallonage) components;

3. Rates should provide a reasonable continuity with past and future rates. This is to prevent unnecessary impact on existing and future customers; and

4. Rates should avoid unnecessary complexity and should be as simple, understandable and easy to administer as practicable.

(TR 1313-1314)

Additional goals and objectives offered by the utility are encouraging conservation; full recovery of revenue requirements; stabilizing interperiod financial performance; and affordability. (TR 178, 247)

Within its brief, SSU's argument centers more on rate level than rate structure. Here it argues that treatment of issues such as used and useful and margin reserve to keep rates as low as possible is an inappropriate goal which will adversely impact viability. (BR 132-136) SSU's primary argument is that a uniform rate is appropriate to reflect its "one system" operation and such rates are the most affordable for its customers. (BR 135)

Keystone/Marion and Burnt Store also favor uniform rates. They agree with the broad regulatory goals presented by Witness Shafer of safe efficient service at an affordable price, resource protection, a financially healthy and independent utility and regulatory efficiency. (TR 3303-3304) They further believe that the goals and objectives for rate design as outlined by Witness Shafer are appropriate. These goals and objectives are as follow:

1. The affordability of rates for all customers;
2. The ease of administration;
3. Customer acceptance and understandability;
4. Fairness (the degree to which subsidies occur);
5. Rate continuity;
6. Conservation and resource protection;
7. Revenue stability and predictability for the utility;
8. The utility stance on acquisitions.

(TR 3325)

At the other end of the scale are Marco and Nassau who support stand alone rates. Both take the position that goals and objectives should relate to rates based on the cost of providing service to each plant location and such rates should be "fair and reasonable and not unduly discriminatory". (Marco BR 76; Nassau BR

27) Additionally, Nassau adopts witness Shafer's previously mentioned goals and objectives for rate design.

As previously noted, this is not the issue to argue in support of one particular rate structure. Herein, we are establishing what goals and objectives should be considered by the Commission in determining SSU's rate structure. Essentially, the issue here is "other than generating a given revenue requirement, what can be accomplished through rate structure?"

The record reflects that any rate structure can generate a given revenue requirement. (TR 1582) As stated by Witness Shafer, the Commission has a statutory obligation to provide a utility the opportunity to earn a fair rate of return on its investment(TR 3305) For a stand alone (single facility) utility, this obligation is the basis for establishing the revenue requirement and resulting rate level. Under this scenario, the rate structure generates the revenue requirement and these "fall out" rates become by definition reasonable and affordable and little, if anything, can be done to achieve other goals and objectives. (TR 3305) By virtue of being the largest water and wastewater utility regulated by this Commission in terms of number of customers, and being comprised of over 150 separate service areas SSU offers both the Commission and SSU, the latitude to address affordability through rate structure. (TR 3305) Only with a multiple service area utility such as SSU, does the Commission have the ability to consider affordability through rate structure. Staff believes that latitude in rate structure is desirable and that the Commission should take advantage of this additional regulatory tool to achieve given goals and objectives.

A main support of uniform rates offered by the utility is that such rate structure addresses affordability and rate shock.(TR 178,303) However, through rate structure, high rates may only be mitigated through subsidies among various cost service areas, as with a uniform rate structure. These subsidies are the focus of the main argument of the intervenors against uniform rates. Obviously, one rate structure cannot satisfy the concerns of all parties or meet all goals of the Commission. Therefore, the Commission must prioritize its goals. (TR 3325) Staff believes that Mr. Shafer's eight rate structure goals and objectives are comprehensive. However, we further believe that with the exception• of affordability and acquisitions, the remainder of the list represent tried and true ratemaking standards. Because it is, only by virtue of SSU's size and multiple plants is the Commission given the latitude to impact afforadabilty through rate structure that we believe affordability of water service to all SSU customers should

be a priority goal. Staff believes that the impact rate structure will have on future acquisitions is a minor consideration and is in no way controlling in this docket. Germane to this docket is establishing an appropriate rate structure for existing customers regardless of the existence or extent of any future acquisitions by SSU.

Regarding goals and objectives for service availability charges, only witnesses Ludsen and Williams address this issue. SSU believes that charges should be competitively based upon a market survey so as to not hinder growth. (TR 1498) Witness Williams acknowledges that growth should pay for itself and that the Commission's goal should be to move CIAC toward the Commission's minimum CIAC levels (TR 3845; 3851) However, witness Williams also notes that these rules should only be used as guidelines since it will be difficult to develop charges which are fair, just and reasonable and be able to achieve minimum guidelines on a total company basis. (TR 3851)

Staff believes that the overall objective should be to increase charges to a reasonable level keeping in mind how such actions impact individual service areas in meeting minimum rule guidelines. Since SSU is implementing plant capacity charges and proposing meter and service line charges based upon 1996 cost, these charges would increase CIAC levels in growth service areas resulting in additional CIAC irrespective of individual plant CIAC levels.

ISSUE 125: What is the appropriate rate structure for SSU in this docket?

RECOMMENDATION: A uniform base facility and gallonage charge rate structure should be the long term goal for SSU. However, based on evidence of record, a combination capped and banded rate structure (capband) as described in the staff analysis should be approved for SSU in this docket as a step toward a single uniform rate. The calculation of the capband rate structure should be based on spreading the subsidy on a 40/60 split between the base facility and gallonage charges. (CHASE, LINGO, RENDELL, VON FOSSEN)

POSITION OF THE PARTIES

SSU: SSU has requested that the Commission authorize a uniform rate structure for water with two service classifications: conventional and reverse osmosis; and a uniform rate structure for wastewater.

MARCO ET AL: Proposed uniform rates are "regulatory socialism", pure and simple. Stand-alone rates reflecting the actual costs of providing service at each system or facility or service area, as well as reasonable allocation of reasonable, prudent and necessary common costs.

NASSAU ASSOCIATIONS: Amelia, Marco Island, Sugarmill Woods, Spring Hill and Harbor Woods take the position that the proposed uniform rates are unduly discriminatory wherever they deviate by more than 5 percent from the costs of providing service at the system or location in question. All parties, except Concerned Citizens and East County, take the position that any rates or rate structure that require customers from any system to pay more than 5 percent more than their actual cost of service are unacceptable from the fairness and legal perspective. (Note: The remainder of the position contained in the brief has been eliminated to be consistent with Rule 25-22.056(3)(a), Florida Administrative Code.)

KEYSTONE/MARION: In view of the pressing need for measures to achieve effective, economies of scale, so as to mitigate the problems of rate shock and the impact on access to capital, the appropriate rate structure for SSU is a uniform rate structure.

BURNT STORE: Adopts Keystone/Marion position.

OPC: No position.

STAFF ANALYSIS: As the Commission is well aware, the issues surrounding the appropriate rate structure for this utility are unique to SSU due to its size and makeup. As discussed by staff witness Shafer, normally the Commission has very few options when it comes to rate structure due to the constraint of its statutory obligation to provide the utility an opportunity to earn a fair return on its investment. In that context, once the accounting, engineering and financial issues are resolved, the resulting rates must be considered, by default, reasonable. In some cases the Commission is left with no recourse but to implement rates that are very high. (TR 3305-3306)

In this case, the unique nature of SSU affords the Commission greater latitude in setting rates. SSU is geographically dispersed in 25 counties and is comprised of over 150 separate water and wastewater service areas. (TR 3305) Due to its size and diversity, the Commission has options to address issues such as affordability, equity and rate shock in rate structure. These options range from the extremes of stand alone rates to uniform rates.

Objectives in Designing Rates

SSU witness Bencini presented four basic objectives that SSU sought to accomplish through its proposed rate design. These objectives were identified in his direct testimony as follows:

1. Rates should be designed to provide a reasonable opportunity for the Company to attract capital and maintain sound corporate credit. This is consistent with the basic principle that 'rates as a whole should cover costs as a whole';

2. Rates should be set as close as is practical to reflect the allocated unit costs of the customer (base facility) and commodity (gallonage) components;

3. Rates should provide a reasonable continuity with past and future rates. This is to prevent unnecessary impact on existing and future customers; and

4. Rates should avoid unnecessary complexity and should be as simple, understandable and easy to administer as practical.

(TR 1313-1314)

Further, staff believes the Commission must be cognizant of the goals and objectives for rate structure identified in Issue 124. Staff witness Beecher testified that other principles to consider in ratemaking would include equity, administrative feasibility, institutional legitimacy, consumer understanding and acceptance, and affordability. (TR 1595) She further testified that regulatory bodies should look at rate design decisions and recognize that not every goal can be perfectly achieved. (TR 1595)

Rate Structure Options Presented

There were a number of rate structure options specifically presented or discussed in the record, ranging from stand alone to uniform, including:

- A stand alone rate structure. This rate structure calculates rates for each service area based on its own individual revenue requirements. (TR 3328; 3115; EXH 196)

- A modified stand alone rate structure with the BFC and gallonage charge pegged at levels not to exceed $52 for 10,000 gallons of water consumption and $65 maximum for wastewater service at 6,000 gallons consumption. The significant feature of this rate structure is that water rates are designed to cost no more than $52 at 10,000 gallons of consumption, and the corresponding wastewater rates are capped at $65 for consumption equal to or greater than 6,000 gallons. (TR 3326; 3333; EXH 196)

- A modified stand alone rate structure with minimums. This is an extension of the above modified stand alone rates. The difference would be that a minimum level has been established for the BFC and gallonage charge. The minimum gallonage charge is a conservation or resource protection measure to prevent the usage component from being priced abnormally low and thereby encouraging reckless water usage. (TR 3328-3329; 5249; EXH 196)

- Another extension of the modified stand alone rates which limits the amount of subsidy between service areas. This option was presented with a limit of 5% on cross subsidization. (TR 3118; 3120)

- Zonal pricing, wherein rates are different for service areas according to substantial differences in the cost of service. (TR 1548-1550; 1651-1654)

- A variation of a uniform rate structure which attempts to recognize differences in service areas based on the level of CIAC contribution and/or in types of treatment. (TR 3329-3331; 5247; EXH 196)

- SSU's proposed rate design consisting of a uniform rate for all jurisdictional wastewater plants, and two uniform water rates separated by treatment type. One uniform rate is applied to a Conventional Treatment Class and one to a Reverse Osmosis Class. (TR 246-247; 1314-1315; 1400; 5249-5252; EXH 67 Volume V)

- A uniform rate structure, or single tariff pricing, for the water and wastewater customers of SSU. This method aggregates the costs and investments of the utility across all water facilities and customers and computes an average water rate. The uniform wastewater rates are computed in the same manner. (TR 3329; 1550-1554; 1572-1573; EXH 196)

In this recommendation, staff will discuss 10 rate structures which we considered in our analysis, ranging from stand alone to uniform rates. We first looked at stand alone rates since, as discussed above, this is what the Commission would normally approve for a utility. The biggest advantage of stand alone rates is that it is the closest approximation of the true cost of service of each service area. (TR 3332) However, stand alone rates can also result in very high ("unaffordable") rates for some facilities, as can be seen from an analysis of bills shown on Schedule 2. Uniform rates offer the best answer to the affordability problem since they are the result of averaging the costs of all service areas and spreading them over all customers. (TR 1550-1552) However, uniform rates result in inherent subsidies that must be absorbed by the service areas whose stand alone rates are lower than uniform rates. The levels of subsidy when comparing stand alone to uniform rates are contained on Schedule 2. In its brief, Marco referred to the testimony of Budd Hansen, who stated that 1996 test year sales revenue, when comparing stand alone to uniform rates, would have

Sugarmill Woods customers paying annual subsidies for water of $649,497 and $632,749 for sewer for a total annual subsidy of $1,282,246, resulting in a 95 percent increase in rates. (BR 77) Staff believes that the choice of rate structure for this utility entails a policy decision involving tradeoffs among competing objectives centering on cost of service vs. affordability.

With regard to uniform rates, the First District Court of Appeal held in Citrus County v. Southern States Utilities, Inc., 656 So. 2d 1307, 1310 (Fla. 1st DCA 1995), that "[u]ntil the Commission finds that the facilities and land owned by SSU and used to provide its customers with water and wastewater services are functionally related as required by the statute, uniform rates may not lawfully be approved." In Issue 117, staff is recommending that the Commission make the functional relatedness finding in this docket. If the Commission approves staff's recommendation in Issue 117, according to the court decision, a uniform rate may lawfully be implemented. See also Issue 146. This finding, however, does not necessitate the implementation of a uniform rate if the Commission finds that some other rate structure is more appropriate.

ADVANTAGES AND DISADVANTAGES OF A UNIFORM RATE STRUCTURE

Witness Beecher properly states that single tariff pricing (uniform rates) is a public policy issue because it involves tradeoffs among competing policy objectives. (TR 1553) As previously noted, the two extreme rate structure options, uniform and stand alone, inherently showcase the need to balance affordability with the level of subsidies.

SSU witness Ludsen testified to what he believes are both the short and long run benefits of uniform rates. According to his testimony, the short run benefits include lower rates for utility customers, insulation of customers from rate shock, lower rate case expense, and ease of understanding by customers. Long run benefits include: administrative efficiencies and economies of scale in accounting and operations and maintenance; reduced frequency and cost of rate case filings; and access to capital. (TR 1401-1403)

In addition, SSU witness Vierima testified that uniform rates promote affordability for all customers and ensure that capital costs, which are incurred universally, are recovered similarly. This impacts SSU's ability to attract capital as well as the cost of that capital. Witness Vierima further testified that capital providers consider elasticity of demand, or the ability and willingness of a utility's customers to pay their bills, as a

component of risk when reviewing debt or equity requests. (TR 257) Testimony concerning this aspect was also presented by one of SSU's customers at the technical hearing. Witness Daniel Poirier testified on behalf of the customers of Intercession City in Osceola County. Witness Poirier quoted the following excerpt from the 1995 edition of Moody's Utility Manual, a Dunn & Bradstreet Investment Guide.

> Uniform rates recognize that SSU, operating as a statewide utility system, provides economical service to all customers regardless of their location. A uniform rate policy applied today in many other states also prevents rate shock by spreading the cost of capital improvements, reduces rate case preparation expenses and can help promote water conservation. In a state facing a future water supply deficit, uniform rates represent sound public policy and a long-term benefit to customers and shareholders. (TR 561)

In support of a uniform rate structure, Keystone/Marion briefed several advantages agreeing with those stated by SSU. These included lower rates, mitigating rate shock, lower rate case expense, ease in understanding, administrative efficiency, frequency and costs of rate case filings reduced, and easier access to capital. (BR 16-19)

Further, in its brief, Keystone/Marion presented an overview of past Commission decisions regarding uniform rates, including the Commission's decision in Docket No. 930880-WS, which was memorialized by Order No. PSC-94-1123-FOF-WS. In this docket, the Commission investigated several aspects of rate structure. One consideration was cost of service principles as well as level of CIAC paid by each of SSU's service areas. The Commission also considered whether a uniform rate would be a disincentive for conservation and whether it had the flexibility to be modified into a more aggressive conservation rate. In considering the issues of geography, the Commission found that grouping SSU's service areas by county was inappropriate because such a grouping did not result in similar costs for each group. The Commission also recognized that the negative and positive impacts of a uniform rate structure will change and shift over time. Further, the Commission cited statistical analysis which indicated no significant differences among the various service areas in a uniform rate structure. (BR 11-13)

Keystone/Marion cited the following excerpt from Order No. PSC-94-1123-FOF-WS at page 29:

> We believe that the uniform statewide rates should be our goal for this utility. We also believe that the benefits of uniform rates outweigh any of the perceived disadvantages. Accordingly, based upon the evidence of record and our decision above, we find that the appropriate rate structure for SSU, on a prospective basis, is the statewide uniform rate structure.

Marco et al (Marco) believes that stand alone rates are appropriate based on the premise that there should not be subsidies among service areas. However, SSU witness Ludsen argues that there is no true stand alone cost due to the fact that 40 percent of SSU's costs are allocated, and that the capital structure is uniform to all of SSU's facilities. (TR 1480; 5327) Under cross examination, staff Witness Beecher agreed that the stand alone cost of service between service areas would depend upon the allocation method chosen by the Commission. (TR 1685-1686) Witness Beecher also testified that subsidies exist in any rate structure. Specifically, ratemaking involves some kind of averaging to arrive at classifications of customers. There are no individual rates. (TR 1589) Staff witness Shafer also testified that the existing rates of any water and wastewater utility under Commission jurisdiction have subsidies inherent in them. (TR 3321; 3386)

For a broader perspective, staff witness Beecher presented testimony as to the advantages and disadvantages of uniform rates. Witness Beecher testified that:

> The primary advantages of single-tariff pricing are that it can lower administrative and regulatory costs, improve rate and revenue stability, and ensure affordability for customers of very small (or extremely small) water systems. Importantly, single-tariff pricing is a pricing strategy, not a costing strategy. By itself, single-tariff pricing may not provide significant economies of scale because only the costs associated with the pricing process itself (including analytical, administrative, and regulatory costs) can be considered. Economies of scale in production (which requires physical interconnection) are achieved separately, regardless of the rate structure that is used.
>
> However, single-tariff pricing can lead to economies of scale in the water industry through secondary benefits. The secondary advantages are that single-tariff pricing can encourage industry consolidation. If regionalization eventually includes interconnection among some or all

> systems managed by a utility, more significant economies of scale can be realized. Other secondary advantages include regulatory compliance and universal service.
>
> The primary disadvantages of single tariff pricing are that it undermines economic efficiency, distorts price signals to customers, and may not be consistent with traditional cost-of-service principles. These arguments are fundamental to utility economics, pricing, and regulation. Secondary disadvantages are that single-tariff pricing can provide utilities with incentives to overinvest, disincentives for controlling costs, and a competitive advantage in terms of acquisitions.

(TR 1552-1553)

Witness Beecher also addressed the concerns of lenders as they relate to rate structure. Specifically, she testified that potential lenders may be concerned about the utility's financial viability and ability to meet debt obligations if the customer base cannot support the cost of water. (TR 1545) Witness Beecher further testified that the affordability of water service is a growing problem. Affordability affects utilities in terms of expenses associated with credit, collection, and disconnection activities; revenue stability and working capital needs; and bad debt or uncollectible accounts the other customers must cover. (TR 1544)

UNIFORM RATES AS A LONG-TERM GOAL

As stated earlier, staff believes that uniform rates should be the long term goal for this utility. The evidence in the record continues to support that the benefits of uniform rates outweigh negative aspects. As stated in Issue 124, staff believes that the Commission should use the additional regulatory tools available through SSU's multiple service areas and consider affordable rates as a priority goal. We believe that, in the long run, affordability will have a major impact on the overall viability of the utility. Witness Ludsen testifies that reasonable rates achieved through a uniform rate structure will promote customer growth which is especially beneficial in facilities with excess capacity. (TR 1473-1475) Witness Beecher states that an underlying viability problem is lack of economies of scale, and that public policy appears to emphasize the importance of establishing and maintaining water systems for which the population served can support the cost of the water service. (TR 1540, 1547)

While a uniform rate structures offer many advantages to utilities, customers and regulators, by its very nature, it also presents potential problems. Under cross examination, witness Beecher testified that a shift away from stand alone rates may slightly undermine the utility's incentive for controlling costs. (TR 1699) Staff believes that we must ensure that regulatory incentives are maintained under a single uniform rate to control costs and make prudent decisions with regard to capital expenditures. As shown in the MFRs, since the implementation of a uniform rate structure in 1992, SSU has spent approximately $15.8 million in plant capital expenditures for the water plants that were previously included in Docket No. 920199-WS and $11.8 million for those that were not included. For its wastewater plants, SSU has spent approximately $11.7 million in plant expenditures for the wastewater plants that were previously included in Docket No. 920199-WS and $6 million for those that were not included. These were historical expenditures for the years 1993 and 1994. (EXH 67, Volume II, Book 1, pp 89-95) Under cross examination, SSU witness Sandbulte testified that approximately $100 million in capital additions have been made since the last rate case under uniform rates. (TR 202-203)

Also, as discussed in Issue 13, the utility has projected capital additions of approximately $27 million for 1995 and $16.7 million for 1996. These amounts represent additions to plant in service for the service areas under the Commission's jurisdiction. (EXH 67, Vol. II, Book 4, p 1) Staff is concerned with the utility's projected 1996 capital expenditures budget based on statements made by SSU witnesses Sandbulte and Terrero. Mr. Sandbulte stated that the rate structure has an impact on whether capital expenditures are made. (TR 202-203) In follow-up, Mr. Terrero testified that some of the projects budgeted for 1996 probably would not occur if stand-alone rates were imposed. (TR 498-500) Mr. Terrero further stated that SSU would not have made close to $1 million in capital expenditures in the Palm Valley service area had it not been for the expectation of uniform rates. (TR 484, 486) It became apparent through cross examination that prior to 1991, capital expenditures at Palm Valley were significantly lower than after 1992, the year uniform rates were first approved. Subsequent to 1992, SSU expended $823,467 to replace the water distribution system. (TR 485-486; EXH 167, Vol. 2, Book 4, p 202) The majority of the capital expenditures in Palm Valley directly related to the replacement of the entire distribution system. (TR 487)

SSU witness Denny testified that implementation of uniform rates also affects decisions as to whether to undertake capital

improvements. He testified that the absence or presence of a uniform rate structure affects the timing of environmentally mandated projects in terms of when a company begins construction. (TR 437) Mr. Terrero also testified that his recommendations of capital expenditures are directly affected by the existence of uniform rates. He stated that he based his recommendations on whether the expenditures will create a rate shock to the customer base. (TR 483)

Staff also has significant concerns regarding both the utility operating efficiently and progress in regulatory compliance. At the July 31, 1996, special agenda conference in this docket, the Commission found that the value and quality of water service is considered marginally satisfactory. Specifically, there appears to be significant water problems in Jacksonville and Sebring. Also, there was overall customer dissatisfaction in all of SSU's service areas. At that agenda conference, the Commission voted to require the utility to take corrective measures to improve water quality in several of its service areas, and submit quarterly reports detailing the corrective measures taken. Further, the Commission voted to make an adjustment to the rate of return on equity for less than efficient management.

Staff witness Shafer testified that the Commission desires utilities to be prudent and efficient business operations. According to Mr. Shafer, pricing decisions may influence the utility's behavior regarding accountability and prudence. The most efficient way to ensure accountability is to force a utility to look at these decisions as they relate to the costs and benefits of the particular service area rather than on a total company basis where individual investment decisions often appear immaterial. (TR 3324-3325; 3402)

Staff witness Beecher testified that commissions may want to consider policies in several areas. First regulators may want to use auditing or other evaluation techniques to establish that the utility as a whole is operating efficiently and effectively. Second, the commission may want to coordinate with other regulatory agencies to establish the utility's progress in regulatory compliance. Third, regulators may want to review the utility planning documents to evaluate the utility's long-term strategic plans for serving customers throughout their service areas. Fourth, the commissions may want to implement a monitoring and evaluation system to assess the effects and effectiveness of single-tariff pricing. Fifth, single-tariff pricing may be appropriately considered in conjunction with alternative dispute resolution to provide affected parties a forum for participation

and an opportunity to reach a settlement agreement on certain issues. Finally, regulators may want to assess the utility's efforts in educating and involving customers about the nature and purpose of water rates. (TR 1566)

Staff believes the Commission should re-affirm its decision in Order No. PSC-94-1123-FOF-WS that uniform rates should be a goal for SSU. However, staff believes the concerns raised above should be addressed prior to finalizing a move to a single uniform rate structure. Since uniform rates can provide utilities with incentives to overinvest and disincentives for controlling costs, the Commission and staff should explore some of the regulatory options raised by witness Beecher in order to ensure that we are sending the proper signals to the utility in terms of operating efficiently and effectively. We need to evaluate the Commission's current procedures for monitoring water utilities to see if perhaps the unique nature of SSU warrants some different evaluation process, including additional accountability of construction projects prior to completion.

As suggested by Dr. Beecher in her publication titled Cost Allocation and Rate Design for Water Utilities, it may be useful to develop evaluation criteria for cost allocation and rate design in the context of a planning framework. Pricing is clearly associated with planning. The planning process not only serves to identify trends in supply and demand and future capacity options, but to identify the goals and priorities of the water utility. Pricing alternatives can be assessed in these terms. (EX 133; Cost Allocation and Rate Design for Water Utilities, the National Regulatory Research Institute, December, 1990, p. 140)

In addition, as discussed below, before a uniform rate is implemented for all of SSU's service areas, staff believes there needs to be additional study by staff of the most costly facilities in terms of whether they should ever be included in a single uniform rate. Further, the Commission's acquisition policy with respect to this company needs to be explored on an informal basis in terms of the impact on system-wide costs and ultimately rates. The step to a final rate structure for this utility should encompass an answer on how future acquisitions will be treated in terms of rate design.

The re-affirmation of uniform rates as a long term goal is key to a choice of rate structure in this case because the rate structure chosen should be a move toward whatever the Commission views as the ultimate goal. If the Commission believes stand alone rates are a goal for this company but that the resulting rates are

unpalatable at this time, then whatever rate is chosen should be a step toward separate rates for each service area. Conversely, if a uniform rate is the ultimate goal, then the rate structure chosen herein should be a move toward that end.

We believe that for all of the reasons discussed above, a uniform rate is the most logical choice for SSU in the long run. Further, while it may be premature to go to a single uniform rate in this docket, it is important that a step be taken toward that goal. According to witness Beecher, the Commission might want to consider not only the rate options it has available, but how they are being implemented in terms of being phased in over time or looking at alternative rate structures. (TR 1631) We believe a phase in to a uniform rate structure is appropriate for this utility.

Staff reviewed rate options with a phase in to a single uniform rate in mind. Our goal was to develop a structure which strikes the best balance between the competing policy objectives of reasonable rates and cost of service, and which also could be phased in to a uniform rate structure. In our analysis, we attempted to design a rate structure that would maximize the affordability of the rates for each service area, while mitigating the level of subsidies paid.

In the following discussion, we will describe two options we believe are viable rate structure options at this time: modified stand alone and capband rates. Following this discussion is an explanation of other rate structure alternatives we studied. A comparison of the rates under all of these rate structures is contained on Schedules 1a (water) and 1b (wastewater). A comparison of a customer's bill under all of these rate structures at 10,000 gallons for water and 6,000 gallons for wastewater is contained on Schedule 2a (water) and 2b (wastewater). Schedules 2a and 2b also contains the percentage deviation from stand alone rates for each rate structure. In addition, these schedules contain columns indicating the type of treatment, CIAC %, and numerical ranking in terms of stand alone rates in ascending order.

DISCUSSION OF RATE ALTERNATIVES

MODIFIED STAND ALONE RATES

"Modified stand alone" is the rate structure currently in effect for this utility. It is calculated by first reviewing the "stand alone" rate of the various service areas for affordability. As stated in witness Shafer's testimony, the establishment of the

benchmark for water service of $52 for 10,000 gallons and for wastewater service of $65 for 6,000 gallons is based on the concept of affordability as determined in the previous rate case. (TR 3326) Therefore, for those service areas where the stand alone bills exceed these benchmarks, their bills would be capped. The resulting base facility and gallonage charges would apply to those service areas. The revenue deficiency created by capping the bills for these service areas would then be allocated among the remaining facilities.

This rate structure has several positive aspects in relation to either stand alone or uniform rates. As stated in Order No. PSC-94-1123-FOF-WS at pages 25-26, a modified stand alone rate structure "would move in the direction of uniform rates, yet maintain greater historical rate stability." Staff agrees that this rate structure maintains a level of historical rate stability. It also addresses affordability and rate shock by setting benchmarks for customers' bills. (TR 3326) Staff witness Shafer testified that rate shock, or the substantial increase in rates relative to their previous level, is a factor in assessing the affordability of rates. (TR 3314) Additionally, the inherent subsidies are less than under a uniform rate structure for many service areas, as shown on Schedule 2. For example, referring to Schedule 2a, only one water service area would pay a subsidy as high as 10% when comparing the stand alone rates to the modified stand alone rates. Under a single uniform rate structure, fifteen service areas pay subsidies greater than 10%, including six which pay subsidies over 50%, one of which pays a subsidy over 100%.

Staff believes that the negative aspects of this rate structure include that it is complicated, difficult to understand and explain to customers, and cumbersome in that even though bills are capped at the benchmark, there remain separate rates for each service area. Also, questions concerning how to determine the level of the benchmark, when to change them, and how to treat index and pass through rate adjustments have to be answered. See Issue 128 for a discussion of the treatment of indexes and pass throughs.

While staff believes the modified stand alone rate structure has merit in that it is an attempt to strike a balance between high rates and subsidies, we do not believe it to be the answer in this case. It is a viable rate structure, at least in the short run, for this utility. However, the biggest drawback we see is that it lacks direction. There is no clear "next step" that would be taken to reach whatever goal the Commission chooses for this utility. If the ultimate goal is a uniform rate, it is not clear how this rate structure could ever get you there. Changing or increasing the

benchmarks would not move the service areas toward uniform rates, only to uniform bills. Conversely, if the ultimate goal is stand alone rates, it is unclear how you would go about "unbundling" those capped service areas in order to move them to stand alone rates. Perhaps this rate structure could be an end in itself, in which case, the questions of how and when to change the benchmarks must be resolved.

Two populations of service areas

Given our concerns over continuing this rate structure on a long term basis, we studied it in an attempt to find a viable alternative that would maintain its positive aspects. In our analysis, staff concluded that there are really two populations of service areas created by this rate structure: (1) those that are for whatever reason costly and result in stand alone rates that do not meet the affordability test, and are therefore capped; and (2) those that pay subsidies due to the capped feature of the rate structure. We examined what, if anything, could be done with each group in terms of fine tuning the rate structure to better address concerns of affordability, equity and subsidy, and, at the same time, move closer to the ultimate goal of a single uniform rate.

The capped group

The company argues that the pendulum swings both ways on uniform rates - meaning that service areas that are subsidizers may be subsidized themselves someday as circumstances change, such as the need for significant plant upgrades. (TR 5228-5230) Mr. Hansen testifies that the Sugarmill Woods facilities are paying such a large subsidy that there will never be a time when circumstances could change so drastically as to cause it to be subsidized. (TR 3115-3116) While staff agrees with the company that uniform rates are in the long term best interest of the customers of SSU, we also believe that Mr. Hansen's argument has merit. Under a uniform rate structure, many, and perhaps most, service areas may fluctuate over time between the categories of "winners" and "losers" due to plant enhancements, growth, aging infrastructure, and so forth. However, as shown on Schedules 2a and 2b, 8 water and 4 wastewater service areas are paying less than 50% of their costs based on a comparison of the modified stand alone rate structure versus stand alone rates. This level of subsidy raises concern as to whether these service areas will ever be anything but subsidized in a uniform rate situation.

In order to resolve this concern, we need to study targeted service areas in terms of growth potential, potential for

interconnection with other SSU service areas, projected long-term plant improvements and upgrades needed, and so forth. This information would help us determine whether these facilities will ever be able to pay their own way. Staff intends to target for such further study those facilities that are being capped under the modified stand alone rate structure. As Dr. Beecher stated in the NRRI publication she co-authored titled Cost Allocation and Rate Design for Water Utilities, "(a)ttention may be especially needed in understanding how well rate design alternatives meet different policy goals as well as how they satisfy revenue requirements". (EXH 133; Cost Allocation and Rate Design for Water Utilities, the National Regulatory Research Institute, December, 1990, p. 141) This research will enable staff to determine why the costs of certain facilities are so high, and whether it is equitable to merge them into a uniform rate or target them for some other appropriate rate structure or other action. This study will involve 39 water service areas and 21 wastewater service areas, which are capped under the current benchmark analysis.

Service areas below the cap

For those service areas under the cap (those paying the subsidies), staff studied whether the appropriate rate structure should be one based upon the uniform rate concept. If a uniform rate is the ultimate goal for this company, perhaps these service areas can be made uniform at this time. This includes 56 water and 23 wastewater service areas. This analysis resulted in a "hybrid" between the uniform and modified stand alone rate structure. The hybrid rate structure simply takes the service areas paying subsidies and combines them in a uniform rate. This resulted in what we believe to be too great a level of subsidy for these remaining service areas when compared to their stand alone bill. For example, as shown on Schedule 2a, the hybrid structure results in twelve water service areas paying subsidies greater than 10%, including six which pay subsidies greater than or equal to 50%. Of these six, one plant pays a subsidy over 100%.

Since the hybrid rate structure resulted in an unacceptable level of subsidy among the facilities under the cap, staff studied this population further in an attempt to group them by similar costs to make a move toward uniform rates. This resulted in the capband rate structure.

CAPBAND RATE STRUCTURE

This rate structure is a variation of the modified stand alone rate structure which takes a bigger step toward a uniform rate.

The rate is calculated in the exact same manner as the modified stand alone with respect to setting caps and spreading the overage to the remaining service areas that are not capped. At this point, rather than setting separate rates for the service areas which are under the caps, this rate structure groups (or bands) service areas of similar costs, thereby minimizing the cross subsidization. This banding affects 56 water and 23 wastewater service areas which are below the cap. To approximate similar costs we used a bill at 10,000 gallons for water and 6,000 gallons for wastewater, which is the same threshold used to establish the capped or benchmark bills. The bands were set at natural breaks designed to group homogenous facilities and, thus, mitigate the subsidies in the customers' bills to the greatest extent. In our analysis, we have set 8 bands for the water service areas and 6 bands for the wastewater service areas.

Attachment E, consisting of six pages, was prepared in order to compare the results of the modified stand alone rate structure to the capband. In this analysis, we have included only the service areas that are below the cap since the rates for those facilities above the cap are identical in both rate structures. Pages 1 and 2 of this attachment compare the water and wastewater bills of each service area under the stand alone, modified stand alone, and capband rate structures. The amount of deviation from the stand alone rates is indicated by dollar amount as well as the percentage deviation. The service areas are listed in ascending order of stand alone bills for ease of reference in identifying the bands. We have also shaded every other band to help identify those plants within each band.

Pages 3 through 6 of Attachment E were prepared to analyze in more detail the subsidies paid under both the capband and modified stand alone rate structures. As shown on page 3 of Attachment E, under the modified stand alone rate structure, there are 56 water service areas below the cap. It is important to note that <u>all</u> customers in these areas would pay a subsidy, since the revenue deficiency created by capping the bills is spread equally to all 56 service areas. Customers in these service areas pay a monthly subsidy of $1.38.

The capband rate structure is shown on pages 4 and 5 of Attachment E. Page 4 contains the capband bills based on spreading the subsidy on a 40/60 split between the base facility charge and the gallonage charge, consistent with staff's recommendation in Issue 126. Page 5 contains the capband bills based on an alternative method of spreading the subsidy on the proportion of each service area's gallons within its band.

Pages 3 through 5 of Attachment E highlight a striking difference between the modified stand alone and capband rate structures. While no customers below the cap receive a subsidy under the modified stand alone approach, there are some customers below the cap who actually receive a subsidy under a capband rate structure. This is because there are some service areas whose bills under the capband are less than their comparable bills under the stand alone method. This is true under the capband method, regardless of whether the subsidy is allocated based on the recommended 40/60 split or on the alternative gallons approach.

Pages 4 and 5 of Attachment E are provided to illustrate the impact on customer bills that result from the two methods of allocating the capband subsidy. As shown on page 4 of Attachment E, under the 40/60 split methodology, while 85 percent of the customers pay a subsidy, 15 percent of the customers receive a subsidy. Of the customers who pay a subsidy, only 5 percent of those customers pay a subsidy greater than $2.00 per month, with a maximum of $3.66 per month. Page 5 of Attachment E shows that, under the gallonage allocation method, 10 percent of the customers receive a subsidy. Of those customers who pay a subsidy, only 6 percent pay a subsidy greater than $2.00, with a maximum of $3.64 per month.

A table which highlights the comparisons between these rate structures is included on page 6 of Attachment E.

There are two main advantages of the capband rate structure over the modified stand alone rate structure:

- The capband represents a greater move toward the long term goal of a uniform rate. This rate structure eliminates the need for separate rate structures for each individual service area under the cap. The number of rates would decrease from 56 to 8 for the water facilities under the cap, and from 23 to 6 for the wastewater facilities similarly situated.

- As described above, the capband results in lesser subsidies in terms of deviation from stand alone rates. This is true both in terms of number of service areas and number of customers. Uniform rates within the band serves to mitigate the relative subsidy within the band, as discussed above.

Based on the above, staff believes this rate structure is superior to the modified stand alone rate structure. We believe

that it embraces all of the advantages of the modified stand alone rate structure. It adds the additional advantages of simplifying the rate structure by moving the company closer to a uniform rate, **and** by minimizing the relative amount of subsidy paid. As staff witness Shafer testified, the real issue in regard to subsidies contained in rates is the degree to which subsidies occur. (TR 3321) In support of rate structure simplification, witness Shafer also testified that, in terms of efficiency, the more complex the rate structure the greater the cost to the utility to administer. (TR 3314)

This rate structure is founded on testimony and evidence contained in the record. Staff witness Shafer testified that in the case of SSU, the Commission has more options available to address affordability of rates since there are multiple plants under a single operational umbrella. (TR 3314-3315) Staff witness Beecher agreed that there is a range of rate structure options. (TR 1631) Witness Shafer also testified that one option available for the Commission is to limit bills of customers throughout the utility and shift the burden of some high costs plants to others. This would help to design a rate structure that mitigates rates that are at the extremes of the rate range. (TR 3306) When asked under cross examination whether she would find it acceptable to underprice one group of customers, causing an overpricing to another group, Staff witness Beecher replied that she would advise regulators to consider not only the rate design options they might have, but also how they are implemented in a way that mitigates against the negative impacts that such a decision can have. She went on to add that "phasing in" rates could be done over time, or perhaps even looking at alternative rate designs, including more than simply the black and white issue of uniform rates versus distinctly cost of service based rates. (TR 1630-1631) Upon further cross examination, she agreed that the Commission's obligation in rate-setting is to take a long-term view in terms of what is in the best interests of the customers. (TR 1698)

Witness Mann also testified concerning this grouping concept in his testimony. Specifically, Mr. Mann testified that "if you wanted to isolate or categorize the water treatment plants by their cost of service, Marco Island and Burnt Store would logically be included in separate categories with traditional treatment plants of comparable costs. (TR 3621) Further, as mentioned in Marco's brief of Issue 146, in the Citrus County decision, the Court cited to the testimony of Forrest L. Ludsen in Docket No. 920199-WS noting that he believed that in the future SSU may be ready for uniform rates set according to rate bands that would lump the

customers of similarly situated systems together, but that they were not ready at that time. (BR 83)

DISCUSSION OF OTHER RATE STRUCTURES

In Schedules 1 and 2, staff is presenting comparisons of 10 water and 8 wastewater rate structures. In the previous discussion, we have provided discussions of the stand alone, uniform, modified stand alone, hybrid, and capband rate structures. Following is a brief description of the other rate structures contained on these schedules for comparison purposes.

UNIFORM RATE DIFFERENTIATED BY CIAC LEVEL

Various witnesses offered their opinion that one of the problems with the uniform rate structure was that through the inherent averaging of all factors among all facilities, customers of plants with higher CIAC levels would not receive the benefit of these levels in their monthly service rates. (TR 3636, 3329-3330) In an attempt to evaluate and address this concern, staff calculated a rate structure designed to differentiate the uniform rate based upon varying CIAC levels among the service areas. The basis for this rate structure was presented by staff witness Casey. (Ex 185) The intent of the rate structure was to use the uniform rate as the base and move service areas toward their stand alone rates on the basis of CIAC levels. Individual plant rates calculated on this option and resulting bills at 10,000 gallons are presented on Schedules 1 and 2, respectively. Staff's review of this rate lead us to the conclusion that CIAC, only one factor affecting rates, does not have a dominant or controlling impact on ultimate rate levels.

Staff questions the effect of differentiating the uniform rate by CIAC level when we could initially find no solid correlation between CIAC level and the level of stand alone rates. For example, on page one of Schedule 2a, both the Dol Ray Manor and Druid Hills service araes utilize aeration as their treatment type and have very low CIAC levels of 3 percent and 4 percent, respectively. However their stand alone bills at 10,000 gallons are $39.99 and $27.97 respectively. When these service areas' uniform rates are adjusted for their near identical CIAC levels, the resulting CIAC rate has Dol Ray paying 86 percent of its stand alone cost, and Druid Hills paying 126 percent of its stand alone cost. Obviously, factors other than CIAC are driving rates in these cases.

In Mr. Ludsen's rebuttal testimony, he admits that the uniform rate differentiated by CIAC and treatment type is not only complex and difficult to understand, but it takes into consideration only the cost factors relating to CIAC and treatment type. This rate structure does not take into consideration the many other factors which determine the level of a customer's bill, such as density, consumption, age of facilities, economies of scale, location, and environmental requirements. (TR 5247) Based upon the many factors and the degree to which they affect rates coupled with the makeup of SSU's many plants, we cannot establish any validity in differentiating rates by only one factor. We have, therefore, rejected this rate structure as a viable option.

UNIFORM RATE DIFFERENTIATED BY TREATMENT TYPE

Witness Shafer testified that parties who opposed uniform rates in previous dockets regarding SSU (Dockets 920199-WS and 930880-WS) cited both treatment type and level of CIAC as factors that may significantly affect rates. (TR 3329) Staff witness John Starling calculated factors which differentiate costs based upon treatment type. (EX 186) Using these factors, staff has calculated a rate option differentiated by type of treatment. This rate structure was developed for the water service areas only. Individual plant water rates calculated on this option and resulting bills at 10,000 gallons are presented on Schedules 1a and 2a, respectively.

While staff's rate structure looks at five treatment types, SSU's proposed rate structure consists of only two uniform water rates applied to all plants by treatment class. One uniform rate is applied to a Conventional Treatment Class and one to a Reverse Osmosis. (TR 246-247; 1314-1315; 1400; 5249-5252; EXH 67 Volume V) Staff does not believe that segregating Marco Island and Burnt Store into a Reverse Osmosis category is appropriate. Under cross examination witness Mann testified there is no cost of service justification for segregating these two plants and lumping them together for cost averaging. Simply averaging the costs of these two plants solely because they are reverse osmosis is not rational. (TR 3620-3621)

Mr. Ludsen admitted that SSU is proposing to average the two rates at these service areas, while conceding that Burnt Store customers would pay a little less than twice as much as Marco Island under a stand alone rate. (TR 5312-5313) It is apparent that the main differences that these two service areas were segregated was because of the significant difference in treatment

process and water being treated. (TR 453-454; 1295-1296; 1400; 1428; 3620; 5249 - 5250; 5326; 5337) Additionally, as shown on Schedule 2a, Marco Island and Burnt Store have stand alone rates of $47.04 and $71.81, respectively. If type of treatment was a main factor in the rate level for reverse osmosis plants, we would expect much less disparity in the rate levels. Also based upon Exhibit 186, reverse osmosis is the most costly treatment type. This is not apparent in comparing the rates of the two facilities.

Additionally, in ascending order of bill level at 10,000 gallons, Burnt Store ranks 77 out of 95 service areas. Therefore, 18 facilities with lower cost treatment type have higher rates. Obviously, factors other than type of treatment are driving the rates of the highest cost service areas.

As mentioned previously in the discussion of a rate differentiated by CIAC, Mr. Ludsen testified that the uniform rate differentiated by CIAC and treatment type is not only complex and difficult to understand, but fails to consider the many other factors which determine the level of a customer's bill, such as density, consumption, age of facilities, economies of scale, location, and environmental requirements. (TR 5247) Based upon the many factors and the degree to which they affect rates coupled with the makeup of SSU's many plants, staff cannot establish any validity in differentiating rates by only one factor. Accordingly, we eliminated a uniform rate differentiated by treatment type from consideration as viable option.

UNIFORM DIFFERENTIATED BY TREATMENT TYPE AND CIAC

This rate structure is the logical extension of the previous two rate structures, wherein staff calculated a rate based upon both CIAC and treatment type. To develop this rate, staff combined the methodology discussed for the two previous rate options.

Here again, staff is troubled by the lack of any meaningful correlation among plant's stand alone rates based upon these variables. A review of the bills at 10,000 gallons would be expected to show some groupings. However, Schedule 2a fails to show any logical consistency. For example, Hobby Hills, Keystone Club Estates, and Quail Ridge use pump and chlorinate for their treatment process and have identical CIAC levels of 3%. Therefore, calculation of their stand alone rates would give equal consideration to both treatment type and CIAC. However, the stand alone bills at 10,000 gallons for these service areas are $31.54, $41.44 and $123.94 respectively. Again, an analysis of stand alone bills fails to identify dominant factors leading to either high or

low rate levels based upon these factors. Additionally, for these 3 service areas, factoring the lowest cost treatment type with very low CIAC levels leads to bills at 10,000 gallons over $10.00 lower than uniform rates. Therefore, moving these service areas even farther away from their stand alone rates. Because this rate structure does not move bills in the expected manner, it was rejected by staff.

COMPANY-PROPOSED RATE STRUCTURE

SSU has proposed a uniform rate structure to be applied to all plants within two service classifications. For the purpose of designing rates, one class of customers is served by "reverse osmosis" (RO) water facilities located at Burnt Store and Marco Island. All other water service areas are included in the "conventional" service classification. All wastewater customers are included in the same service classification and would be charged the same uniform rate. (TR 1314-1315, 1400-1401, EXH 67, Vol V) However, SSU witness Ludsen admitted during cross-examination that, although the two RO facilities would be averaged under SSU's proposal, the stand alone rate for 10,000 gallons at Burnt Store would be $98.84, while the comparable rate for Marco Island would be $54.61.

SMW strongly opposes SSU's proposed rate structure. SMW believes the rates should be based on cost of service in order to be "fair and equitable." SMW witness Mr. Buddy Hansen testified that for SMW, the total uniform rate subsidy cost is approximately $1.3 million higher than under the total stand-alone approach. (TR 3115) In addition, Marco et. al. witness Robert Mann testified that there is no cost of service justification for segregating the two RO facilities and lumping them together for cost averaging. Simply averaging the costs of these two facilities based solely on the fact that they are both RO is not rational. (TR 3620-3621)

As shown on Schedule 2a, SSU's proposed rate structure with staff's adjustments yields disparate results between the bills of the two RO facilities -- Burnt Store's customers would pay a bill based on 10,000 gallons that is only 67% of its comparable stand alone requirement, while Marco Island customers' bills would be at 102% of its stand alone requirement. When comparing the subsidies (both paid and received) by the remaining facilities under the conventional treatment uniform rate structure, the results show even greater variation, ranging from Palms Mobile Home Park paying only 14% of its stand alone requirement to Amelia Island paying 198% of its stand alone requirement. This indicates there are factors other than the type of treatment that influence the rates,

and, therefore, we do not recommend this particular rate design proposal.

MODIFIED STAND ALONE RATES WITH CAPPED SUBSIDIES

This is a variation of the modified stand alone rate structure discussed above; however, the subsidies under this proposal would be capped at 5% per service area. As shown on Schedule 2a, this results in a maximum bill @ 10,000 gallons per month of $52.81, compared to $52 per month under the modified stand alone method with no capped subsidies. For the reasons discussed in the modified stand alone portion of this issue, we recommend that this proposal be rejected as a viable rate structure.

Water Service Area	Stand Alone Rate	Capband	Modified Stand Alone Rate	Deviation of Modified Stand Alone from Stand Alone		Deviation of Capband from Stand Alone	
	Bill @ 10,000 Gallons	Bill @ 10,000 Gallons	Bill @ 10,000 Gallons	Amount (MSA-SA)	% MSA/SA	Amount (CB-SA)	% CB/SA
Amelia Island	$12.68	$15.10	$14.06	$1.38	111%	$2.42	119%
Pine Ridge	$14.98	$15.10	$16.36	$1.38	109%	$0.12	101%
Sugar Mill Woods	$15.07	$15.10	$16.45	$1.38	109%	$0.03	100%
Deltona	$17.40	$18.94	$18.78	$1.38	108%	$1.54	109%
University Shores	$18.42	$18.94	$19.80	$1.38	107%	$0.52	103%
Silver Lake Est./Western Shore	$18.58	$18.94	$19.96	$1.38	107%	$0.36	102%
Spring Gardens	$20.81	$22.69	$22.19	$1.38	107%	$1.88	109%
Woodmere	$21.01	$22.69	$22.39	$1.38	107%	$1.68	108%
Apple Valley	$21.56	$22.69	$22.94	$1.38	106%	$1.13	105%
Buenaventura Lakes	$21.82	$22.69	$23.20	$1.38	106%	$0.87	104%
Beacon Hills	$22.53	$22.69	$23.91	$1.38	106%	$0.16	101%
Citrus Springs	$23.24	$22.69	$24.62	$1.38	106%	($0.55)	98%
Citrus Park	$25.17	$28.83	$26.55	$1.38	105%	$3.66	115%
Meredith Manor	$25.73	$28.83	$27.11	$1.38	105%	$3.10	112%
Leilani Heights	$26.11	$28.83	$27.49	$1.38	105%	$2.72	110%
Marion Oaks	$27.49	$28.83	$28.87	$1.38	105%	$1.34	105%
Grand Terrace	$27.64	$28.83	$29.02	$1.38	105%	$1.19	104%
Druid Hills	$27.97	$28.83	$29.35	$1.38	105%	$0.86	103%
Keystone Heights	$28.03	$28.83	$29.41	$1.38	105%	$0.80	103%
Palisades Country Club	$28.40	$28.83	$29.78	$1.38	105%	$0.43	102%
Lake Harriet Estates	$29.27	$28.83	$30.65	$1.38	105%	($0.44)	98%
Geneva Lake Estates	$29.33	$28.83	$30.71	$1.38	105%	($0.50)	98%
Valencia Terrace	$29.41	$28.83	$30.79	$1.38	105%	($0.58)	98%
Westmont	$29.41	$28.83	$30.79	$1.38	105%	($0.58)	98%
Pine Ridge Estates	$31.21	$28.83	$32.59	$1.38	104%	($2.38)	92%
Hobby Hills	$31.54	$28.83	$32.92	$1.38	104%	($2.71)	91%
Remington Forest	$32.52	$28.83	$33.90	$1.38	104%	($3.69)	89%
Fisherman's Haven	$33.29	$28.83	$34.67	$1.38	104%	($4.46)	87%
Fern Terrace	$33.42	$28.83	$34.80	$1.38	104%	($4.59)	86%
Oakwood	$35.38	$36.15	$36.76	$1.38	104%	$0.77	102%
Imperial Terrace	$35.55	$36.15	$36.93	$1.38	104%	$0.60	102%
Palm Terrace	$35.83	$36.15	$37.21	$1.38	104%	$0.32	101%
Kingswood	$35.83	$36.15	$37.21	$1.38	104%	$0.32	101%
Picciola Island	$35.86	$36.15	$37.24	$1.38	104%	$0.29	101%
Daetwyler Shores	$36.56	$36.15	$37.94	$1.38	104%	($0.41)	99%
Fern Park	$36.60	$36.15	$37.98	$1.38	104%	($0.45)	99%
Oak Forest	$37.43	$36.15	$38.81	$1.38	104%	($1.28)	97%
Salt Springs	$38.08	$36.15	$39.46	$1.38	104%	($1.93)	95%
Lake Conway Park	$39.59	$41.46	$40.97	$1.38	103%	$1.87	105%
Dol Ray Manor	$39.99	$41.46	$41.37	$1.38	103%	$1.47	104%
Pomona Park	$40.34	$41.46	$41.72	$1.38	103%	$1.12	103%
Keystone Club Estates	$41.44	$41.46	$42.82	$1.38	103%	$0.02	100%
Piney Woods	$41.69	$41.46	$43.07	$1.38	103%	($0.23)	99%
Crystal River Highlands	$41.69	$41.46	$43.07	$1.38	103%	($0.23)	99%
Venetian Village	$42.55	$41.46	$43.93	$1.38	103%	($1.09)	97%
Lehigh	$43.31	$44.84	$44.69	$1.38	103%	$1.53	104%
Chuluota	$43.52	$44.84	$44.90	$1.38	103%	$1.32	103%
Interlachen Lake Est./Park Ma	$44.61	$44.84	$45.99	$1.38	103%	$0.23	101%
Tropical Park	$45.60	$44.84	$46.98	$1.38	103%	($0.76)	98%
River Grove	$46.39	$44.84	$47.77	$1.38	103%	($1.55)	97%
Samira Villas	$46.55	$44.84	$47.93	$1.38	103%	($1.71)	96%
Windsong	$46.86	$44.84	$48.24	$1.38	103%	($2.02)	96%
Marco Island	$47.04	$44.84	$48.42	$1.38	103%	($2.20)	95%
Rolling Green/Rosemont	$48.55	$48.64	$49.93	$1.38	103%	$0.09	100%
Postmaster Village	$48.63	$48.64	$50.01	$1.38	103%	$0.01	100%
Intercession City	$49.07	$48.64	$50.45	$1.38	103%	($0.43)	99%

Southern States Utilities, Inc.
Docket No. 950495-WS
Comparison of Bills at 6,000 Gallons

Wastewater Service Area	Stand Alone Rate	Capband	Modified Stand Alone Rate	Deviation of Modified Stand Alone from Stand Alone		Deviation of Capband from Stand Alone	
	Bill @ 6,000 Gallons	Bill @ 6,000 Gallons	Bill @ 6,000 Gallons	Amount (MSA-SA)	% MSA/SA	Amount (CB-SA)	% CB/SA
Sugar Mill Woods	$19.99	$21.44	$21.44	$1.45	107%	$1.45	107%
Burnt Store	$24.93	$26.44	$26.38	$1.45	106%	$1.51	106%
Spring Gardens	$25.18	$26.44	$26.63	$1.45	106%	$1.26	105%
Amelia Island	$33.43	$34.63	$34.88	$1.45	104%	$1.20	104%
Marco Island	$33.95	$34.63	$35.40	$1.45	104%	$0.68	102%
Beacon Hills	$34.87	$34.63	$36.32	$1.45	104%	($0.24)	99%
Meredith Manor	$35.33	$34.63	$36.78	$1.45	104%	($0.70)	98%
Valencia Terrace	$37.45	$34.63	$38.90	$1.45	104%	($2.82)	92%
Apple Valley	$39.38	$34.63	$40.83	$1.45	104%	($4.75)	88%
Leisure Lakes	$40.58	$34.63	$42.03	$1.45	104%	($5.95)	85%
Buenaventura Lakes	$42.51	$45.40	$43.96	$1.45	103%	$2.89	107%
Palm Terrace	$42.92	$45.40	$44.37	$1.45	103%	$2.48	106%
Salt Springs	$44.01	$45.40	$45.46	$1.45	103%	$1.39	103%
Leilani Heights	$44.42	$45.40	$45.87	$1.45	103%	$0.98	102%
Lehigh	$46.22	$45.40	$47.67	$1.45	103%	($0.82)	98%
University Shores	$48.84	$49.90	$50.29	$1.45	103%	$1.06	102%
Deep Creek	$48.86	$49.90	$50.31	$1.45	103%	$1.04	102%
Sugar Mill	$50.62	$53.84	$52.07	$1.45	103%	$3.22	106%
Venetian Village	$52.68	$53.84	$54.13	$1.45	103%	$1.16	102%
Woodmere	$53.46	$53.84	$54.91	$1.45	103%	$0.38	101%
Citrus Springs	$53.69	$53.84	$55.14	$1.45	103%	$0.15	100%
Citrus Park	$62.71	$53.84	$64.16	$1.45	102%	($8.87)	86%

SYSTEM NAME AND NUMBER (1)	MONTHLY SUBSIDY (2)	ANNUAL NUMBER OF BILLS PAYING SUBSIDY	ANNUAL NUMBER OF BILLS RECEIVING SUBSIDY
1 Amelia Island	$1.38	21,081	
2 Pine Ridge	$1.38	11,256	
3 Sugar Mill Woods	$1.38	31,461	
4 Deltona	$1.38	286,931	
5 University Shores	$1.38	46,689	
6 Silver Lake Est./Western Shores	$1.38	17,386	
7 Spring Gardens *	$1.38	1,604	
8 Woodmere	$1.38	14,583	
9 Apple Valley	$1.38	11,797	
10 Buenaventura Lakes *	$1.38	110,298	
11 Beacon Hills	$1.38	38,443	
12 Citrus Springs	$1.38	23,004	
13 Citrus Park	$1.38	4,392	
14 Meredith Manor	$1.38	7,810	
15 Leilani Heights	$1.38	4,746	
16 Marion Oaks	$1.38	33,562	
17 Grand Terrace	$1.38	1,332	
18 Druid Hills	$1.38	2,982	
19 Keystone Heights	$1.38	12,047	
20 Palisades Country Club	$1.38	963	
21 Lake Harriet Estates	$1.38	3,404	
22 Geneva Lake Estates *	$1.38	1,116	
23 Valencia Terrace	$1.38	4,380	
24 Westmont	$1.38	1,667	
25 Pine Ridge Estates	$1.38	2,797	
26 Hobby Hills	$1.38	1,157	
27 Remington Forest *	$1.38	1,044	
28 Fisherman's Haven	$1.38	1,728	
29 Fern Terrace	$1.38	1,498	
30 Oakwood	$1.38	2,508	
31 Imperial Terrace	$1.38	2,904	
32 Palm Terrace	$1.38	14,316	
33 Kingswood	$1.38	744	
34 Picciola Island	$1.38	1,610	
35 Daetwyler Shores	$1.38	1,503	
36 Fern Park	$1.38	2,179	
37 Oak Forest	$1.38	1,763	
38 Salt Springs	$1.38	1,430	
39 Lake Conway Park	$1.38	1,029	
40 Dol Ray Manor	$1.38	730	
41 Pomona Park	$1.38	2,080	
42 Keystone Club Estates *	$1.38	1,944	
43 Piney Woods	$1.38	2,013	
44 Crystal River Highlands	$1.38	958	
45 Venetian Village	$1.38	1,682	
46 Lehigh *	$1.38	108,950	
47 Chuluota	$1.38	8,210	
48 Interlachen Lake Est./Park Manor	$1.38	2,996	
49 Tropical Park	$1.38	6,577	
50 River Grove	$1.38	1,254	
51 Samira Villas	$1.38	24	
52 Windsong	$1.38	1,262	
53 Marco Island *	$1.38	73,711	
54 Rolling Green/Rosemont	$1.38	1,549	
55 Postmaster Village	$1.38	1,919	
56 Intercession City	$1.38	3,096	
TOTALS:		950,099	0

(1) Number next to system name represents the ascending rank of that system's stand alone bill at 10,000 gallons per month.

(2) Monthly subsidy = (Modified stand alone bill @ 10,000 gallons) - (Stand alone bill @ 10,000 gallons).

ALLOCATING SUBSIDY BASED ON 40/60 SPLIT

SYSTEM NAME AND NUMBER (1)	MONTHLY SUBSIDY (2)	ANNUAL NUMBER OF BILLS PAYING SUBSIDY	ANNUAL NUMBER OF BILLS RECEIVING SUBSIDY
29 Fern Terrace	($4.59)		1,498
28 Fisherman's Haven	($4.46)		1,728
27 Remington Forest *	($3.69)		1,044
26 Hobby Hills	($2.71)		1,157
25 Pine Ridge Estates	($2.38)		2,797
53 Marco Island *	($2.20)		73,711
52 Windsong	($2.02)		1,262
38 Salt Springs	($1.93)		1,430
51 Samira Villas	($1.71)		24
50 River Grove	($1.55)		1,254
37 Oak Forest	($1.28)		1,763
45 Venetian Village	($1.09)		1,682
49 Tropical Park	($0.76)		6,577
23 Valencia Terrace	($0.58)		4,380
24 Westmont	($0.58)		1,667
12 Citrus Springs	($0.55)		23,004
22 Geneva Lake Estates *	($0.50)		1,116
36 Fern Park	($0.45)		2,179
21 Lake Harriet Estates	($0.44)		3,404
56 Intercession City	($0.43)		3,096
35 Daetwyler Shores	($0.41)		1,503
44 Crystal River Highlands	($0.23)		958
43 Piney Woods	($0.23)		2,013
55 Postmaster Village	$0.01	1,919	
42 Keystone Club Estates *	$0.02	1,944	
3 Sugar Mill Woods	$0.03	31,461	
54 Rolling Green/Rosemont	$0.09	1,549	
2 Pine Ridge	$0.12	11,256	
11 Beacon Hills	$0.16	38,443	
48 Interlachen Lake Est./Park Manor	$0.23	2,996	
34 Picciola Island	$0.29	1,610	
32 Palm Terrace	$0.32	14,316	
33 Kingswood	$0.32	744	
6 Silver Lake Est./Western Shores	$0.36	17,386	
20 Palisades Country Club	$0.43	963	
5 University Shores	$0.52	46,689	
31 Imperial Terrace	$0.60	2,904	
30 Oakwood	$0.77	2,508	
19 Keystone Heights	$0.80	12,047	
18 Druid Hills	$0.86	2,982	
10 Buenaventura Lakes *	$0.87	110,298	
41 Pomona Park	$1.12	2,080	
9 Apple Valley	$1.13	11,797	
17 Grand Terrace	$1.19	1,332	
47 Chuluota	$1.32	8,210	
16 Marion Oaks	$1.34	33,562	
40 Del Ray Manor	$1.47	730	
46 Lehigh *	$1.53	108,950	
4 Deltona	$1.54	286,931	
8 Woodmere	$1.68	14,583	
39 Lake Conway Park	$1.87	1,029	
7 Spring Gardens *	$1.88	1,604	
1 Amelia Island	$2.42	21,081	
15 Leilani Heights	$2.72	4,746	
14 Meredith Manor	$3.10	7,810	
13 Citrus Park	$3.66	4,392	
TOTALS:		810,852	139,247
Percent of Total:		85%	15%

COMPARISON OF SUBSIDY v. MODIFIED STAND ALONE:	
% of all customers paying less than $1.38/month	52%
% of all customers paying greater than $1.38/month	48%
FOR CUSTOMERS PAYING A SUBSIDY:	
% paying less than $1.00 /month	37%
% paying less than $2.00 /month	95%

(1) *Number next to system name represents the ascending rank of that system's stand alone bill* at 10,000 gallons per month.

(2) Monthly subsidy = (Capband bill @ 10,000 gallons) - (Stand alone bill @ 10,000 gallons).

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
SUBSIDY ANALYSIS OF THE CAPBAND RATE STRUCTURE

ALLOCATING SUBSIDY BASED ON GALLONS

SYSTEM NAME AND NUMBER (1)	MONTHLY SUBSIDY (2)	ANNUAL NUMBER OF BILLS PAYING SUBSIDY	ANNUAL NUMBER OF BILLS RECEIVING SUBSIDY
29 Fern Terrace	($4.61)		1,498
28 Fisherman's Haven	($4.48)		1,728
40 Del Ray Manor	($3.91)		730
27 Remington Forest *	($3.71)		1,044
39 Lake Conway Park	($3.51)		1,029
26 Hobby Hills	($2.73)		1,157
25 Pine Ridge Estates	($2.40)		2,797
38 Salt Springs	($2.00)		1,430
37 Oak Forest	($1.35)		1,763
12 Citrus Springs	($0.70)		23,004
23 Valencia Terrace	($0.60)		4,380
24 Westmont	($0.60)		1,667
22 Geneva Lake Estates *	($0.52)		1,116
36 Fern Park	($0.52)		2,179
35 Daetwyler Shores	($0.48)		1,503
21 Lake Harriet Estates	($0.46)		3,404
3 Sugar Mill Woods	($0.12)		31,461
2 Pine Ridge	($0.03)		11,256
11 Beacon Hills	$0.01	38,443	
34 Picciola Island	$0.22	1,610	
32 Palm Terrace	$0.25	14,316	
33 Kingswood	$0.25	744	
47 Chuluota	$0.27	8,210	
20 Palisades Country Club	$0.41	963	
6 Silver Lake Est./Western Shores	$0.46	17,386	
46 Lehigh *	$0.48	108,950	
31 Imperial Terrace	$0.53	2,904	
5 University Shores	$0.62	46,689	
30 Oakwood	$0.70	2,508	
10 Buenaventura Lakes *	$0.72	110,298	
56 Intercession City	$0.77	3,096	
19 Keystone Heights	$0.78	12,047	
18 Druid Hills	$0.84	2,982	
9 Apple Valley	$0.98	11,797	
53 Marco Island *	$1.14	73,711	
17 Grand Terrace	$1.17	1,332	
55 Postmaster Village	$1.21	1,919	
45 Venetian Village	$1.24	1,682	
54 Rolling Green/Rosemont	$1.29	1,549	
52 Windsong	$1.32	1,262	
16 Marion Oaks	$1.32	33,562	
8 Woodmere	$1.53	14,583	
51 Samira Villas	$1.63	24	
4 Deltona	$1.64	286,931	
7 Spring Gardens *	$1.73	1,604	
50 River Grove	$1.79	1,254	
44 Crystal River Highlands	$2.10	958	
43 Piney Woods	$2.10	2,013	
1 Amelia Island	$2.27	21,081	
42 Keystone Club Estates *	$2.35	1,944	
49 Tropical Park	$2.58	6,577	
15 Leilani Heights	$2.70	4,746	
14 Meredith Manor	$3.08	7,810	
41 Pomona Park	$3.45	2,080	
48 Interlachen Lake Est./Park Manor	$3.57	2,996	
13 Citrus Park	$3.64	4,392	
TOTALS:		856,953	93,146
Percent of Total:		90%	10%

COMPARISON OF SUBSIDY v. MODIFIED STAND ALONE:

% of all customers paying less than $1.38/month	62%
% of all customers paying greater than $1.38/month	38%

FOR CUSTOMERS PAYING A SUBSIDY:

% of customers paying less than $1.00/month	45%
% of customers paying less than $2.00/month	94%

(1) Number next to system name represents the ascending rank of that system's stand alone bill at 10,000 gallons per month.

(2) Monthly subsidy = (Capband bill @ 10,000 gallons) - (Stand alone bill @ 10,000 gallons).

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
SUMMARY TABLE: COMPARISON OF MODIFIED STAND ALONE V. CAPBAND RATE STRUCTURES - WATER (1)

	MODIFIED STAND ALONE	CAPBAND BASED ON 40/60 SPLIT	CAPBAND BASED ON GALLONS
FOR ALL 56 WATER SYSTEMS:			
Percent of customers paying a subsidy	100%	85%	90%
Percent of customers paying a subsidy less than or equal to $1.38/month	100%	52%	62%
Percent of customers paying a subsidy greater than $1.38/month	0%	48%	38%
CAPBAND SYSTEMS PAYING A SUBSIDY:			
Percent of subsidy-paying customers paying a subsidy less than $1.00/month		37%	45%
Percent of subsidy-paying customers paying a subsidy less than $2.00/month		95%	94%

(1) Applies only to the 56 systems under the $52 cap.

ISSUE 126: Should the Commission adopt the rate structure of 40% of revenue collected from the BFC and 60% of revenue collected from the gallonage charge, as proposed by SSU?

RECOMMENDATION: Yes. The Commission should adopt the rate structure of 40 percent of revenue collected from the BFC and 60 percent of revenue collected from the gallonage charge, as proposed by SSU. (GROOM)

POSITION OF THE PARTIES

SSU: Yes.

MARCO ET AL: No. Allocation must be based on system specific relationship between fixed and variable costs with goal of BFC recovering the fixed and Gallonage the variable costs. (Hanson/Woelffer)

NASSAU ASSOCIATIONS: No. The Commission should reject the Company's proposal and adopt the recommendation of the Citizens' witness K. Dismukes.

KEYSTONE/MARION: No position stated.

BURNT STORE: No position stated.

OPC: No. The Commission should reject the company's proposal. The Commission should adopt a rate structure which consists of 25% of revenue collected from the BFC and 75% of the revenue collected from the gallonage charge for all systems other than Marco Island. For Marco Island the Commission should adopt a rate structure which collects 20% from the BFC and 80% from the gallonage charge.

STAFF ANALYSIS: SSU is requesting a base facility/gallonage charge structure with 40 percent of the revenue requirement included in the base facility charge. (TR 1727, TR 1315, EXH 67, Volume V) SSU's prior rate structure, approved in Docket No. 920199-WS, was based on 33 percent of the revenue being collected from the BFC while the remaining 67 percent being collected from the gallonage charge. (TR 1725, TR 5128) SSU Witness Dr. Whitcomb believes a utility has to find a proper balance of competing objectives such as water conservation promotion and revenue stability when determining the proper allocation of revenue. Therefore, SSU believes its proposed rate structure, which collects forty percent of the revenue requirement from the BFC, provides that proper balance between the water conservation message and business risk reduction. (TR 1728-1729) In addition, Dr. Whitcomb testified that

the rate structure proposed by SSU is a water conserving rate structure, using the criteria set forth in the Brown & Caldwell Study. (TR 1727)

The Brown and Caldwell Study defines several criteria which are weighted for relative assumed impacts on water consumption.

These criteria and their respected weighted factors are:

Rate Structure Form	20%
Allocation of Costs to Fixed/Variable Charges	40%
Sources of Utility Revenue	30%
Communication on Bill	10%

Rate structure form (20%) judges the relative conservation promoting potential based upon the type of rate structure. The types of rate structure include: uniform quantity charge, inclining block quantity charge, seasonal block charge, and fixed monthly charge. Allocation of costs (40%) judges the conservation potential based upon the allocation of costs between the fixed and variable component, i.e., the base facility charge versus the gallonage charge. Sources of revenue (30%) considers the portion of a utility's revenue requirement obtained from rates as opposed to other sources, like miscellaneous service revenue. Communication (10%) evaluates the communication about the rates and consumption on customers' bills. Within each criteria, this study ranks and scores the various options by assessing a score of one to five depending on the conservation potential. This score is then applied to the weighted factors, listed above, and added up to determine if it can be considered a water conserving rate structure. According to this study, in order for a utility's water rates to be defined as conservation promoting it must achieve a score of at least 3.2. It should be added, this study indicates that the weighting factors shown above are subjective and others could weigh these criteria differently. (TR 2712-2714)

Although there are four criteria in the Brown & Caldwell Study that evaluates the effectiveness of a utility's rate structure in promoting water conservation, this issue will only address the allocation of costs criteria. For purposes of this issue, staff will assume that the other three criteria amounts to a score of 2.5. This score would be assessed to a utility that has a nonseasonal uniform quantity charge, 90 percent to 100 percent of the total utility revenue is collected through rates, and the bill contains rates, water use in the current month and water use in a similar period of a prior year and/or and average from a prior year. These are all true for SSU's proposed rate structure. (TR

1727) With respect to the allocation of costs to the fixed and variable component, Brown & Caldwell Study assigned a high score of 5 to rate structures that recover between 90 and 100 percent of revenue from the quantity component and a score of 1 to rate structures that recover between 50-59 percent of the revenue from the quantity component. (TR 2714) Therefore, for SSU's rate structure to be considered conservation promoting by the Brown & Caldwell Study it must achieve a score of at least .7 for the allocation of its costs. In other words, if anything less than 60 percent of the revenue being collected through the gallonage charge, SSU proposed rate structure would not be considered conservation promoting as defined by the Brown & Caldwell Study.

OPC Witness Dismukes disagrees with SSU's proposed rate design proposal for several reasons. First, Ms. Dismukes believes the Company's proposal shifts more risk for revenue collection from SSU's stockholders to its customers. (TR 2714-2715) Second, she has concerns that it is not the most aggressive conservation rate structure SSU could pursue. Ms. Dismukes testified that SSU's proposal is less conservation oriented than its prior rate structure. (TR 2715) Third, Ms. Dismukes believes that moving the split of 33/67 between the BFC and gallonage charge to a 40/60 split which allows SSU to stay within the score of 3.2, is a move in the wrong direction. (TR 2716) Furthermore, Ms. Dismukes does not believe that a utility, who apparently believes itself to be a water utility which promotes water conservation, should move in a direction which give customers less of a price signal to conserve water. (TR 2716) It is OPC's opinion that the utility and Dr. Whitcomb apparently prefer revenue stability to water conservation and are willing to charge customers $500,000 to conserve water as opposed to implementing a rate design proposal that would effectuate the same result and cost customers nothing. (TR 2729-2730, BR 143)

Witness Dismukes recommends the Commission to approve a rate structure which collects 25 percent of SSU's revenues from the base facility charge and 75 percent from the gallonage charge. (TR 2718) Ms. Dismukes believes this 25/75 split between the BFC and the gallonage charge will move SSU to a more water conserving rate design. (TR 2718-2719) Ms. Dismukes proposed rate structure will move SSU up one notch under the cost allocation criterion set forth in the Brown & Caldwell Study and will produce an overall score to 3.7. (TR 2718) Furthermore, Ms. Dismukes believes the Commission should continue the existing 20/80 split BFC/gallonage for Marco Island. Ms. Dismukes' reason for continuing Marco Island's current rate structure is because the customers of this plant consume an above average amount of water. (TR 2718)

SSU Witness Ludsen testified that rate structures in the past were done by determining which cost are fixed and placing them in the BFC and determining which costs are variable and placing them in the gallonage charge. Mr. Ludsen stated this approach usually placed about 55 to 60 percent of the costs being recovered through the BFC. (TR 5320-5321) However, Mr. Ludsen believes this approach is ignored today and more emphasis is towards what is considered a conservation rate structure. (TR 5321) Mr. Ludsen estimates that SSU fixed costs are in the area of 55 to 60 percent of total cost. (TR 5321) Given SSU's fixed cost are in the area of 55 to 60 percent, Witness Bencini does not agree with Ms. Dismukes statement that SSU proposed rate structure shifts more risk from the stockholders to the customers because the true proportion of fixed to variable costs is a factor in what should be used to assign the split. (TR 5128) Therefore, Mr. Bencini believes SSU is already assuming an inordinate share of the risk associated with changes in the consumption levels when there is a deviation from the actual proportion of fixed to variable costs. (TR 5129)

Staff believes there is no true correct optimal split in the BFC and gallonage charge when designing rate structure in today's environment. Water conservation places more emphasis into the gallonage charge, while revenue stability places more into the base facility charge. In other words, a trade-off exists between revenue stability and conservation. Staff Witness Shafer testified that if conservation rates are successful they may have the unintended effect of reducing revenues to the utility and putting more upward pressure on rates. (TR 3313) Therefore, in determining whether the proposed rate structure will reduce SSU's exposure to revenue instability, staff relied on Witness Whitcomb's testimony that this proposed rate structure fulfills the company's desire to reduce SSU's exposure to an inordinate level of business and financial risks. (TR 1728-1729) In determining whether the proposed rate structure should be approved, staff relied on the Brown and Caldwell Study for determining if SSU's proposed rate structure is considered to be a water conserving rate structure. Witness Farrell testified that SWFWMD economists have analyzed SSU's proposed rate structure for consistency with the Brown & Caldwell definition of a water conserving rate structure and have determined that it meets the criteria set forth in that document. (TR 3749) Therefore, staff believes that SSU's proposed rate structure addresses this trade-off between conservation and revenue stability.

Regarding Witness Dismukes' opinion that conservation can be achieved strictly through rate structure, staff believes it should

be a combined effort between customer education and rate structure. Witness Beecher testified that water is relatively price inelastic commodity and that it is frequently recommended that to encourage conservation, water pricing is used in conjunction with other kinds of programs, including consumer education and retrofit. (TR 1579-1580) Witness Farrell testified that in order for conservation rates to be effective, they must be combined with a consumer education program, otherwise the customers will not understand how they can lower their water use or their bill. (TR 3749) Therefore, in order for conservation to be achieved, staff believes there must be a combined effort between customer education and rate structure.

To summarize, staff recommends that the Commission should adopt the rate structure of 40 percent of revenue collected from the BFC and 60 percent of revenue collected from the gallonage charge, as proposed by SSU, for several reasons. First, as defined by the Brown & Caldwell Study, SSU's proposed rate structure meets the criteria of a water conserving rate structure. Second, as testified by Dr. Whitcomb, SSU's proposed rate structure will reduce its exposure to revenue instability. Consistent with staff's recommendation in Issue 124, revenue stability and predictability for the utility is one of the goals and objectives this Commission should consider in determining the appropriate rate structure. In addition, Witness Shafer testified that the more dependable the revenue stream the greater ability the utility has to project future income and thus plan needed investments in a cost effective manor. (TR 3313) Staff is aware that the recommended rate structure allocation may give some customers less incentive to conserve water than the previous allocation absent any rate increase. However, as shown on Schedule 1, staff's recommended gallonage charges for all plants are above one dollar per one thousand gallons. Witness Shafer testified that a minimum gallonage charge of one dollar can be used as a conservation or resource protection measure to prevent reckless water usage. (TR 3328) Therefore, staff believes that a resource protection measure will be in place if the proposed 40/60 split is approved. In addition, given staff's recommendation in Issue 118, which is not to approve the proposed weather normalization clause, staff believes SSU's proposed revenue allocation to the BFC and gallonage charge is appropriate.

ISSUE 127: What are the appropriate rates for Residential Wastewater Only customers?

RECOMMENDATION: Flat rates for Residential Wastewater Only (RWO) customers should be calculated on a per service area basis. Staff also recommends that in order to determine the feasibility of a metered rate for Tropical Isles, SSU should be given 120 days from the effective date of the order to explore whether or not it is feasible to obtain metered information from the City of Ft. Pierce and file a report of their investigation. Such report should detail the steps taken in this investigation, as well as the company's calculation of a metered rate taking into account the wastewater rate structure that is ultimately approved in this docket. Additionally, SSU should explore in this report how a vacation rate can be implemented for the Tropical Isles customers. Further, SSU should be required to notify the customers of Tropical Isles that this issue is being explored and the results will be presented to the Commission in a future docket. (MASSEY-AZPELL)

POSITION OF THE PARTIES

SSU: The appropriate rates for residential wastewater only customers are those found in Volume V, Book 1 of 1 on the E1-1 schedule. This rate of $44.27 can be found on page 457.

MARCO ET AL: No position.

NASSAU ASSOCIATIONS: No position.

KEYSTONE/MARION: No position.

BURNT STORE: No position.

OPC: No position.

STAFF ANALYSIS: There are currently nine service areas where SSU provides residential wastewater only service as shown on the attached table. Residential wastewater only (RWO) customers are customers that are charged a flat rate for their wastewater service because SSU does not supply the water and, therefore, has no water usage data on which to base a metered wastewater rate. (EXH 251, p.1) Customers in all of the wastewater only service areas except Tropical Isles receive water service from unmetered private wells. The Tropical Isles customers receive metered water service from the City of Ft. Pierce. (EXH 251, p. 1)

With the exception of Tropical Isles, the flat rate charged by SSU to the RWO customers is based on an estimate of water consumption applied to the wastewater rates. The estimate of water consumption is based on the average consumption of the metered residential customers within the particular service area and differs for each area. (TR 5284-5285) Since there are no SSU water customers within the Tropical Isles service area, the flat rate for this group of customers is calculated by simply dividing the wastewater revenue requirement by the number of customers. (TR 5285)

The utility proposes to change the wastewater only rate structure to make it uniform for all service areas. Under the current method, the company applies the average consumption of metered customers in each service area to the wastewater rates to come up with a flat rate bill that is different for each service area. Under the proposed rate structure, the company would apply the statewide average residential consumption to the wastewater rates to come up with a uniform flat rate bill applicable to all nine wastewater only service areas. (TR 5285) Staff does not believe this change in calculating the wastewater only flat rate should be approved. As demonstrated on Attachment F, the average consumption of these individual service areas varies from 1,550 in Apache Shores to over 5,000 in Beacon Hills. We believe that looking at consumption on a per service area basis will give a more accurate average than using the entire consumption of the SSU residential water customer base. Obviously, since Tropical Isles contains no SSU metered water customers, this service area will have to be treated differently as discussed below.

Tropical Isles is different from the other wastewater only service areas because these customers are metered for water service. Water service is not provided by SSU but rather by the City of Ft. Pierce. (EXH 251, p. 1) During the February 1, 1996, Stuart Service Hearing, two concerns were raised by several Tropical Isles customers regarding the wastewater only flat rate. First, these customers questioned the validity of year round flat rates for wastewater service when they have metered water rates. Many of the Tropical Isles users are seasonal users, and are, therefore, paying a wastewater only flat rate while away. This concern validates the second concern raised by these customers which is, why a vacation rate could not be established since many of the customers are seasonal users. (Stuart Service Hearing, February 1, 1996, pg. 39) Staff will discuss these concerns separately.

Metered rate for Tropical Isles

One customer testified at the Stuart Service hearing that "The only fair rate for the people in Tropical Isles, in my opinion only, with the number of people we have that leave at different months of the year, would be to have a base rate and then to charge a gallonage rate on what they actually use in wastewater". (Stuart Service Hearing, February 1, 1996, pg. 39) Further, during these customers' time away, Ft. Pierce shuts off their water and does not charge them for the time that it is off. (Stuart Service Hearing, February 1, 1996, p.58) It is Commission practice to pursue metered water and wastewater rates whenever it is feasible to determine consumption. This coincides with the theory of assigning the cost to the cost causer.

Staff requested that SSU obtain the metered consumption information for Tropical Isles from the City of Ft. Pierce, however, they were unable to provide it. The utility stated it has had problems in the past trying to get metered consumption information from municipalities in order to bill wastewater only customers. (TR 5292) (EXH. 251, p. 1) Further, at the SSU hearing, Mr. Ludsen testified that he had talked to the billing staff which have had experience with this type of situation and was told that it is very difficult, especially if there are customer complaints. (For instance, how do you solve a customer complaint without the billing information for that customer and are forced to rely on another utility's information.) (TR 5292) When asked if the utility had ever experienced a problem in getting this information from the City of Ft. Pierce, Mr. Ludsen stated "we've never tried to get the information from the City of Ft. Pierce, to my knowledge". (TR. 5292)

Staff believes the customers of Tropical Isles have expressed a valid concern that should be explored. Unlike the other RWO customers, metered water consumption is available on which to base a metered wastewater rate. Since the utility has not contacted the City of Ft. Pierce, it does not know how practical or costly it is to obtain the metered water data. Therefore, staff believes SSU should be directed to investigate this matter.

For rate calculations in this case, staff has calculated a flat rate for the Tropical Isles customers based on its revenue requirement. Because staff is recommending that the Commission address Tropical Isles rate structure in the future, Tropical Isles rate has been calculated using a flat rate and, therefore, is not included in the band nor with the modified stand alone facilities. However, we believe the utility should be given 120 days from the

issuance date of the order to explore whether or not it is feasible to obtain metered information from the City of Ft. Pierce and file a report of their investigation. Such report should detail the steps taken in this investigation, as well as the utility's calculation of a metered rate taking into account the wastewater rate structure that is ultimately approved in this docket. Upon receipt of this report, staff will open a docket to bring this matter back to the Commission with a recommendation as to whether or not a metered wastewater rate is appropriate for Tropical Isles. Further, the utility should be required to notify the customers of Tropical Isles that this issue is being explored and that the results will be presented to the Commission.

Vacation rate for Wastewater only customers

As discussed above, one of the two concerns raised at the Stuart Service hearing was the possibility of vacation rates. Although this was only brought up by customers of Tropical Isles, staff evaluated the issue with all wastewater only customers in mind. Staff believes a vacation rate for wastewater only customers may be appropriate because a flat rate includes some consumption. While these customers are away, there is no water going into the wastewater system, so theoretically, these customers are overpaying for this period of time.

When asked under cross examination if SSU would object to offering a vacation rate, Mr. Ludsen testified

> "it would be very difficult to have a vacation rate; because first of all, you don't know when people go on vacation. But second of all, no matter what you do they are going to end up paying that total revenue requirement. If you had a vacation rate you would have a lower rate for a certain period of time. Then you would have to have a higher rate for the remaining period of time. So ultimately they end up paying the same amount anyway. A vacation rate just wouldn't, to me, make sense for 228 customers when the end result is going to be the same." (TR 5286-5287)

When questioned by staff whether the company could establish certain criteria requiring customers to notify the utility when they are going away and when they plan to return, Mr. Ludsen's response was "that would be an administrative nightmare." He further stated that "SSU would have people telling them they were going on vacation when they were not going on vacation so they could get the lower rate." (TR 5287-5288)

Staff agrees that it is not practical to offer a vacation rate for wastewater only service if the customer is unmetered for water service because there would be no way for the utility to verify that the customer is actually on vacation. For that reason, we do not believe a vacation rate is appropriate for wastewater only service areas that do not have metered water service. However, this is not the case with Tropical Isles. As brought out by customers at the Stuart Service Hearing, they get their water turned off by the City of Ft. Pierce when they leave on vacation. (Stuart Service Hearing, February 1, 1996, p.58) Staff believes the utility could require the customer to provide them with some verification that the City of Ft. Pierce has in fact turned off the water for an extended period of time. Subsequently, SSU could coordinate an agreement with City of Ft. Pierce so they are informed when the customer returns and resumes service.

Obviously, a vacation rate for Tropical Isles remains an issue only if a metered wastewater rate is found not to be practical. However, if a metered wastewater rate is ultimately approved for the Tropical Isles service area, a vacation rate would not be necessary because the customers would only be responsible for the base facility charge while away. Accordingly, staff recommends that the issue of a vacation rate for Tropical Isles be addressed in the report to be filed by SSU within 120 days if the utility concludes that a metered wastewater rate is not feasible. This discussion would need to include how a vacation rate can be implemented taking into account how SSU could work with the City of Ft. Pierce to obtain information when customers are away.

In conclusion, staff recommends that flat rates for RWO customers continue to be calculated on a per service area basis as they are under the current rate structure. The company should be required to file a report as discussed above on the feasibility of implementing metered rates to the Tropical Isles service area, or in the alternative, a vacation rate for the time these customers are away.

1996 Projected Wastewater Only Customers

ATTACHMENT F
PAGE 1

Plant Name	County	Total SSU Res. Metered Customers	Total SSU Res. Unmetered Customers	1994 Average Consumption (000's)	Present Rates	Company Proposed Rates	Staff Recommended Rates
Apache Shores	Citrus	98	15	1.55	24.76	44.27	23.70
Beacon Hills	Duval	3075	1	5.145	27.22	44.27	30.35
Fisherman's Haven	Martin	136	7	3.942	30.38	44.27	49.44
Lehigh	Lee	6898	6	2.7	27.81	44.27	27.30
Morningview	Lake	35	1	4.794	61.03	44.27	56.50
Sugar Mill	Volusia	622	1	2.953	25.27	44.27	35.34
Tropical Isles	St. Lucie	0	284	UNKNOWN	13.33	44.27	35.50
University Shores	Orange	3580	1	4.66	26.97	44.27	41.68
Venetian Village	Lake	88	1	4.159	58.39	44.27	42.08

ALL RESIDENTIAL WASTEWATER ONLY (RWO) CUSTOMERS EXCEPT TROPICAL ISLES RECEIVE WATER SERVICE FROM PRIVATE WELLS. THE TROPICAL ISLES CUSTOMERS RECEIVE THEIR WATER SERVICE FROM THE CITY OF FT. PIERCE. (EXH 251)

AVERAGE CONSUMPTION AMOUNTS FROM MFR'S. (EXH 67, SCHEDULE E2-1)

10920

ISSUE 128: If a capped rate structure is approved, what should be the treatment for indices and pass-throughs on a going forward basis?

RECOMMENDATION: If the modified stand alone rate structure is approved, future requests for indexing should be implemented on a company-wide basis and requests for pass-throughs should be implemented on a specific plant/facility basis. If the capband rate structure is approved as discussed in Issue 125, requests for indexing should be handled in the same manner as for the modified stand alone structure. However, pass-throughs for service areas at the cap should be implemented on a specific plant/facility basis, and pass-throughs for service areas within a band should be applied to all facilities within the band in order to keep the banded rate uniform. (CHASE, GILCHRIST, TOMLINSON)

POSITION OF THE PARTIES

SSU: Going forward, indexes and pass-throughs should be accumulated on top of the caps. News caps would be established only in full-blown rate proceedings.

MARCO ET AL: No position stated.

NASSAU ASSOCIATIONS: No position.

KEYSTONE/MARION: No position stated.

BURNT STORE: No position stated.

OPC: No position stated.

STAFF ANALYSIS: During its decision on remand in Docket No. 920199-WS, the Commission was faced with the issue of how index and pass-through increases would be accounted for. Staff witness Greg Shafer testified that this is an issue because the rates are pegged at a particular level of consumption. Specifically, the bench mark rate level was established as $52 at 10,000 gallons of consumption for water and $65 at 6,000 gallons for wastewater. However, while the initial decision on uniform rates was on appeal, the Commission approved index and pass-through increases (where applicable) for each individual service area. Since the increases occurred between the initial uniform rate decision and the subsequent decision approving a capped rate structure, the index and pass-through increases had to be accounted for. The record in Docket No. 920199-WS, which contained the capped rate structure, made no mention of how to deal with index and pass-through increases. (TR

3333) The purpose of this issue is to address how index and pass-through increases should be handled.

Staff witness Shafer provided testimony regarding the treatment of index and pass-through increases for his various rate options. For Option 1, he discussed how the rates were calculated in Order No. PSC-95-1292-FOF-WS. The increases were included on a service area by service area (stand alone) basis, effectively increasing the bench mark amount for those service areas that were already pegged at $52 and $65. As a result, each affected service area has its own individual cap. (TR 3333) Therefore, the benchmarks would no longer be correct for the corresponding services at the respective consumption levels. (TR 3333-3334)

Witness Shafer specifically discussed whether the bench marks for each service area should be increased for index and pass-through amounts on an ongoing basis. Mr. Shafer testifies that one option is to not increase the bench mark rate levels for index and pass-through increases. Thereby over time, rates for all service areas will converge on that bench mark level. This does not mean that the rates themselves will be uniform, but rather, that at a particular level of consumption the total bill will be similar. The actual rate levels will depend on the billing determinants for each service area. The convergence occurs because rates already at the bench mark levels will not be increased. This would increase the degree of service area cross subsidization by shifting index and pass-through increases from some service areas to customers of other service areas. (TR 3334)

Mr. Shafer also testified that even if the Commission desired to maintain the bench mark values as a way to maintain affordable rates in the long run, it would be prudent to recognize the impact of inflation. For example, the Commission could apply the index percentage to those rates that are already at the bench mark levels. This would not necessarily equate to the same rate for a particular service area that a stand alone index would yield but would serve to mitigate the extent to which other service areas would subsidize those service areas whose rates are already at the bench mark. This would lead to convergence of the rate levels among service areas at a slower pace. Mr. Shafer recommended only increasing the capped amounts by the index value at the time that SSU actually applies for the index increase. (TR 3334-3335)

Staff witness Shafer also testified regarding the treatment of pass-through increases. He believes that if it is the Commission's objective to address affordability through rate caps, then pass-through increases should not be applied to the rate bench marks.

Instead, the pass-through increase would be distributed over all service areas that are under the rate bench mark. As discussed previously, this would lead to the rates for all service areas converging over time on that bench mark level. However, if the Commission does not wish for the long term rate convergence to occur, then the pass-through increases should be directly assigned to customers of the particular service areas. (TR 3335)

SSU witness Forrest Ludsen testified that he believed that future indexings and pass-throughs should be implemented so as to increase the amount regardless of the cap. He suggests that new caps and minimums should not be set until another full-blown rate proceeding is conducted. He believes to implement them in any other manner would be extraordinarily complex and confusing to customers. (TR 5212-5213)

Mr. Ludsen also testified that pass-through increases should be implemented only for a specific plant rather than on a utility-wide basis. He also agreed that indexings should be implemented on a utility-wide basis rather than on a specific plant basis. The purpose of an index is to allow utilities to recover increases in expenses resulting from inflation. He also agreed that the index factor is the same for each service area throughout Florida no matter where it is located. Therefore, it would be best to implement indexings for SSU on a utility-wide basis. (TR 5358-5359)

Staff concurs with witness Ludsen that the purpose of indexes is to allow utilities to recover increases in expenses resulting from inflation. In addition, it is important to note that the index factor is the same for each service area throughout Florida no matter where it is located. Therefore, staff believes that indexes should be implemented on a utility-wide basis. This is true regardless of the rate structure approved in this case. Staff recognizes that this may automatically throw some service areas over the cap, however, we believe that this is not an issue since staff views the cap as a "target" for reasonable and affordable rates and not as a "ceiling". In addition, if the Commission approves a modified stand alone capped rate structure, we recommend that the cap be reviewed at a later date in the company's next rate proceeding.

Regarding pass-through increases, staff believes that the pass-through increase should be implemented on a specific plant/service area basis under the modified stand alone rate structure. Again, staff recognizes that this may automatically throw some service areas over the cap. However, we believe that

this is not an issue since staff views the cap as a "target" for reasonable and affordable rates and not as a "ceiling". Costs subject to pass-through increases may include the following: purchased power, purchased water/wastewater treatment, required DEP testing, and ad valorem taxes. Since the increase in these costs will apply to some, but not all, of SSU's service areas, staff believes the customers of the service areas impacted, and not all of SSU's customers should bear that cost. The costs subject to the pass-through increase are easily identifiable by service areas. Therefore, the processing of the pass-through on a specific plant/service area basis should be administratively easy to implement. In addition, processing the pass-through on a specific plant/service area basis will make it easier for the customers to understand, and will most likely reduce noticing costs, as SSU will only have to notice the customers of the service area affected. Therefore, staff recommends that all future pass-through increases be implemented on a specific plant/service area basis. In addition, as stated earlier, we recommend that the cap be reviewed at a later date in the company's next rate proceeding.

If the capband rate structure is approved in Issue 125, staff recommends that pass-through rate adjustments be handled somewhat differently than discussed in the previous paragraph. For the service areas at or above the cap, a pass-through rate adjustment should be implemented on a plant specific basis. These service areas will have separate rates as discussed in Issue 125 and the logic stated above would still apply. These facilities have been targeted as high cost plants that need to be studied further to determine if they ever would or should be included in a banded or uniform rate structure. Therefore, in the meantime, a pass-through adjustment should be borne solely by customers within those service areas. However, for service areas that are banded with a uniform rate, the pass-throughs should be shared by all facilities within the band. By banding these service areas for ratemaking, they have, in effect, been identified as having similar costs, at least in terms of their stand alone rates. Staff believes the rates should not be differentiated once they have been combined for ratemaking purposes. If the capband is a move to a uniform rate, then the rate within the band should stay uniform.

SSU should continue to file index and/or pass-through applications in accordance with Section 367.081, Florida Statutes, and Rule 25-30.420, Florida Administrative Code. When the utility files for an index rate adjustment, the utility should include all of its service areas in the filing. When the utility files for a pass-through rate adjustment, it should include only those service areas which have received an increase in cost. What service areas

are included in the pass-through filing would depend on what rate structure is approved. For example, under the modified stand alone rate structure, if there are only three service areas in a county where the ad valorem tax has increased, SSU will only include those three service areas in its filing for a pass-through rate adjustment. Only the revenue requirement for those three service areas will be increased and the rates would be increased only for the three service areas in that particular county. However, under the capband if two service areas within a band of eight facilities experience an increase in ad valorem taxes, the company should file an application to pass-through the cost of the tax increase to all service areas within the band.

Based on the above, staff recommends that indexes be implemented on a utility-wide basis regardless of rate structure. Also, staff recommends that all future pass-through rate increases be implemented on a specific plant/service area basis under the modified stand alone rate structure. If the capband rate structure is approved, pass-throughs for service areas at the cap should be implemented on a specific plant/facility basis, and pass-throughs for service areas within a band should be applied to all facilities within the band in order to keep the banded rate uniform. In addition, if the Commission approves a modified stand alone capped rate structure, we recommend that the cap be reviewed in the company's next rate proceeding.

ISSUE 129: What are the appropriate rates for SSU?

STAFF RECOMMENDATION: Consistent with staff's recommendation in Issues 75, 116, 120, 122, 123, 125, 126 and 127 the recommended rates should be designed to allow the utility the opportunity to generate annual operating revenues of $32,835,742 and $24,553,319 for its water and wastewater plants respectively, excluding miscellaneous revenues. Furthermore, based upon the Commission's decision at the July 31, 1996 Special Agenda concerning the adjustment to ROE, the recommended annual operating revenues after the two year period are $33,090,206 and 24,716,690 for its water and wastewater plants respectively, excluding miscellaneous revenues. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), Florida Administrative Code, provided the customers have received notice. The rates should not be implemented until the required notice has been received by the customers pursuant to Rule 25-30.475(1)(a), Florida Administrative Code. The utility should provide proof of the date notice was given within 10 days after the date of notice. (GROOM)

POSITION OF THE PARTIES

SSU: The appropriate rates for SSU are the Uniform Conventional Treatment water rates, Uniform Reverse Osmosis water rates and Uniform sewer rates as requested by the Company and presented in Volume V, Book 1 of 1 on the E1-1 schedules.

MARCO ET AL: SSU's revenues should be reduced by $10,360,891 per year and the resulting revenue recovered through stand-alone rates.

NASSAU ASSOCIATIONS: The final rates are subject to the resolution of other issues.

KEYSTONE/MARION: The appropriate rate structure for SSU is a uniform rate structure.

BURNT STORE: Adopts the position of Keystone/Marion.

OPC: SSU's rates should be reduced by $10,360,891 per year.

STAFF ANALYSIS: The permanent rates requested by the utility are designed to produce additional sales revenues of $11,791,242 for the water service and $6,346,260 for the wastewater service. These increases result in annual consolidated water revenues of $37,950,163 and annual consolidated wastewater revenues of $27,352,361. The combined increase in annual revenues from water

and wastewater operations of $18,137,502 results in total combined water and wastewater revenues of $65,302,524. (TR 237; EXH 67)

The final rates approved for the utility should be designed to produce annual consolidated revenues of $32,835,742 for water service, which is an increase of $4,896,625 or 17.53% and $24,553,319 for wastewater service, which is an increase of $2,542,162 or 11.55%. Furthermore, based upon the Commission's decision at the July 31, 1996 Special Agenda concerning the adjustment to ROE, the recommended annual operating revenues after the two year period are $33,090,206 for the water service, which is an increase of $5,151,089 or 18.44% and $24,716,690 for the wastewater service, which is an increase of $2,705,533 or 12.29%. These recommended increases exclude miscellaneous service revenues as recommended in Issue 123 and are designed using the base facility charge rate structure as recommended in Issue 125.

Staff recommends a 20% differential between the residential and general service wastewater gallonage charges. Staff believes the utility's request for this differential is reasonable. The purpose of the 20% differential in the wastewater gallonage charge between general service and residential customers recognizes that approximately 20% of the water used by residential customers is used for purposes such as irrigation and is not collected by the wastewater systems. The utility is requesting that the current gallonage cap of 6,000 gallons for residential wastewater customers approved in Docket No. 920199-WS should be used for all plants in this case. Consistent with Issue 124, staff believes this wastewater gallonage of 6,000 gallons is appropriate for all plants. In addition, staff is recommending that all previously non-uniform plants should be based on a monthly billing cycle as proposed by the utility. (TR 1314-1315)

In Issue 125, Staff is recommending a deviation from the rate structure with which this Commission is most familiar. Staff is recommending a capband rate structure that includes benchmarks for water and wastewater service. As discussed in Issue 125, staff has capped rates for those service areas above the benchmarks and has several uniform rate bands for those service areas falling below the benchmarks. As a result of this rate structure, subsidies in the amount of $1.4 million for water and $696,000 for wastewater will be paid by the customers under the cap, or the banded service areas.

If the Commission approves the rate structure recommended in Issue 125, only the rates of customers below the benchmark will appear affected after the two year adjustment to ROE has passed.

Due to the recommended rate structure, it will appear that the only rates being increased are for the facilities below the cap or the banded service areas. This is not true. As a result of the methodology required to calculate recommended rates, the capped rates remain the same before and after the two year period.

If we apply the two year rate increase across the board to all of the rates recommended in Issue 129, and we stop there, revenues will be increased beyond the full amount of the rate increase. This is because the customers at the cap do not pay the actual "rate" that would apply to them but, rather, they are capped. Likewise, a increase in their true "rate" will never be realized by them, because their price is capped. Therefore, to achieve the revenue increase necessary, an iteration to reduce the capped rates is necessary. Therefore, this calculation was done first, prior to calculating the final proposed rates. The result of staff's calculation is shown on Schedule 4 for those individual service areas affected by this increase.

The utility should be required to file revised tariff sheets and a proposed customer notice to reflect the appropriate rates pursuant to Rule 25-22.0407(10), Florida Administrative Code. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), Florida Administrative Code, provided the customers have received notice. The rates should not be implemented until required notice has been received by the customers pursuant to Rule 25-30.475(1)(a), FAC. The utility should provide proof of the date notice was given within 10 days after the date of the notice.

A comparison of the utility's original rates, interim rates, requested rates, and staff's recommended rates is shown on Schedule Nos. 4A and 4B for each individual service area.

ISSUE 130: What are the appropriate amounts by which rates should be reduced four years after the established effective date to reflect the removal of the amortized rate case expense as required by Section 367.0816, Florida Statutes?

RECOMMENDATION: The water and wastewater rates of the banded service areas as referred to in Issue 125 should be reduced as shown on Schedule No. 5 for each individual plant, to remove $238,489 and $116,609 of amortized rate case expense for the water and wastewater service areas, respectively, grossed-up for regulatory assessment fees. The decrease in rates should become effective immediately following the expiration of the four year recovery period, pursuant to Section 367.0816, Florida Statutes. The utility should be required to file revised tariff sheets and a proposed customer notice setting forth the lower rates and the reason for the reduction not later than one month prior to the actual date of the required rate reduction. (ZHANG, GALLOWAY)

POSITION OF PARTIES

SSU: Fall-out number based upon approved rate case expense.

BURNT STORE: No position.

KEYSTONE/MARION: No position.

MARCO ET AL: No position.

NASSAU ASSOCIATIONS: No position.

OPC: No position.

STAFF ANALYSIS: Section 367.0816, Florida Statutes, requires that the rates be reduced immediately following the expiration of the four year period by the amount of rate case expense previously authorized in the rates. The reduction will reflect the removal of revenues associated with the amortization of rate case expense and the gross-up for regulatory assessment fees resulting in $238,489 and $116,609 for the water and wastewater service areas, respectively. These amounts were approved by the Commission at the July 31, 1996 Special Agenda Conference.

In Issue 125, Staff is recommending a deviation from the rate structure with which this Commission is most familiar. Staff is recommending a capband rate structure that includes benchmarks for water and wastewater service. As discussed in Issue 125, staff has capped rates for those service areas above the benchmarks and has

several uniform rate bands for those service areas falling below the benchmarks. As a result of this rate structure, subsidies in the amount of $1.4 million for water and $696,000 for wastewater will be paid by the customers under the cap, or the banded service areas.

Consistent with Section 367.0816, Florida Statutes, the amount of rate case expense amortized over four years will be removed from the utility's revenues. However if the Commission approves the rate structure recommended in Issue 125, only the rates of customers below the benchmark will appear affected. Due to the rate structure recommended, it will appear that the only rates being reduced are for the facilities below the cap or the banded service areas. This is not true. As a result of the methodology required to calculate recommended rates, the capped rates remain the same after the four year amortization period.

The amount of rate case expense amortization is $238,489 and $116,609 for the water and wastewater service areas, respectively. If we apply the four year rate reduction across the board to all of the rates recommended in Issue 129, and we stop there, revenues will not be reduced by the full amount of rate case expense. This is because the customers at the cap do not pay the actual "rate" that would apply to them but, rather, they are capped. Likewise, a reduction in their true "rate" will never be realized by them, because their price is capped. Therefore, to achieve the revenue reduction necessary, an iteration further reducing the rates below the cap is necessary. This is identical to the methodology used to calculate rates but is the opposite direction. The result of staff's calculation is shown on Schedule 5 for those individual service areas affected by this reduction.

The utility should be required to file revised tariff sheets no later than one month prior to the actual date of the required rate reduction. The utility also should be required to file a proposed customer notice setting forth the lower rates and reason for the reduction.

If the utility files this reduction in conjunction with a price index or pass-through rate adjustment, separate data shall be filed for the price index and/or pass-through increase or decrease, and for the reduction in the rates due to the removal of the amortized rate case expense.

ISSUE 131: In determining whether any portion of the interim increase granted should be refunded, how should the refund be calculated, and what is the amount of the refund?

RECOMMENDATION: In determining whether any portion of the interim increase granted should be refunded, the refund should be calculated using the plants in Docket No. 920199-WS on a combined uniform basis. The other plants should be analyzed as separate plants. For Lehigh, the utility should refund 5.69 percent of the wastewater service revenues collected under interim rates. For Marco Island, the utility should refund 27.53 percent of the wastewater service revenues collected under interim rates. Since the Enterprise facility was removed from the docket, 100 percent of the water and wastewater service revenues collected under interim rates should be refunded. These refunds should be made with interest in accordance with Rule 25-30.360(4), Florida Administrative Code. The utility should be required to submit the proper refund reports pursuant to Rule 25-30.360(7), Florida Administrative Code. The utility should treat any unclaimed refunds as CIAC pursuant to Rule 25-30.360(8), Florida Administrative Code. (BINFORD, GALLOWAY)

POSITION OF PARTIES

SSU: No interim revenue should be refunded unless it is determined that SSU was earning outside the range of returns authorized in the final order during the pendency of the proceeding pursuant to Section 367.082(4), Florida Statues.

MARCO ET AL: Since SSU'S rates should be reduced, all interim rate increase revenues should be refunded.

NASSAU ASSOCIATIONS: No position.

KEYSTONE/MARION: No position.

BURNT STORE: No position.

OPC: Since SSU'S rates should be reduced, all interim rate increase revenues should be refunded.

STAFF ANALYSIS: In Order No. PSC-96-0125-FOF-WS, issued on January 25, 1996, the Commission approved interim water and wastewater rates for this docket subject to refund, pursuant to Section 367.082, Florida Statues. The approved interim revenues are shown below:

	Revenues	Increase	Percentage
WATER			
Plants Dkt. No. 920199-WS	$15,424,616	$1,915,778	14.18%
Deep Creek	1,491,339	6,357	0.43%
Enterprise	29,117	-40,643	-58.26%
Geneva Lake Est.	31,906	1,980	6.62%
Keystone Club Est.	55,481	20,979	60.81%
Lehigh	2,349,109	327,099	16.18%
Marco Island	8,418,448	642,909	8.27%
Palm Valley	259,625	219,448	546.20%
Remington Forest	33,484	17,477	109.18%
Total All Plants	$28,093,125	$3,111,384	12.45%
WASTEWATER			
Plants Dkt. No. 920199-WS	$12,326,344	$2,054,835	20.01%
Deep Creek	1,322,973	-369,521	-21.83%
Enterprise	76,522	29,314	62.10%
Lehigh	2,927,180	465,296	18.90%
Marco Island	3,482,840	536,046	18.19%
Tropical Isles	99,793	64,583	183.42%
Total All Plants	$20,235,652	$2,780,553	15.93%

Consistent with Section 367.082(4), Florida Statutes, any refund should be calculated to reduce the rate of return of the utility during the pendency of the proceeding to the same level within the range of the newly authorized rate of return. Adjustments made in the rate case test period that do not relate to the period interim rates are in effect should be removed. Examples of these adjustments would be an attrition allowance or rate case expense, which are recovered only after final rates are established.

In this proceeding, the test period for establishment of interim rates was the historical twelve months ended December 31, 1994. The test year for final rates is the projected twelve months ended December 31, 1996. The approved interim rates did not include any provisions for pro forma consideration of increased operating expenses or plant. The interim increase was designed to allow recovery of actual interest costs, and the floor of the last authorized range for equity earnings.

To establish the proper refund amount, staff calculated a revised revenue requirement for the 1996 interim period using the

same data used to establish final rates. Rate case expense was excluded because it was not an actual expense during the interim collection period. No other adjustments are necessary.

For interim rate purposes, stand alone revenue requirements were calculated. However, for the plants previously included in Docket No. 920199-WS, the Commission approved a modified stand alone rate structure for interim rates. With this rate structure, some of the facilities' rates are capped, with others providing subsidies. If a comparison were made only on a strict stand alone basis, the subsidization between service areas would not be considered. This is consistent with the Commission's practice of calculating interim rate refund. Therefore, for determining whether an interim refund is necessary, staff combined the revenue requirements for the plants in Docket 920199-WS. The other stand alone plants were analyzed separately. The Buenaventura Lakes, Lakeside, Spring Gardens and Valencia Terrace plants did not receive interim rates. Therefore, those plants were excluded from the calculation for interim refund. For informational purposes, the Commission should note that even though individual final rates may be less than interim rates due to rate structure changes, no interim refund is warranted unless the adjusted final revenue requirements are less than interim revenue requirements as discussed above.

In its brief, SSU argued that no interim refund should be made unless the utility was earning outside the range of returns authorized in the final order during the period in which interim revenues were collected. To require any interim refunds would deprive SSU of the opportunity to recover reasonably incurred expenses and a return on its investment, which would be confiscatory. As discussed above, staff believes that we have interpreted and applied the interim statute regarding interim refunds in a manner which is consistent with past Commission practice.

The schedules for determining whether any interim refunds are appropriate are shown immediately following this issue as Attachment G. Based on staff's calculation, interim refunds are required for four plants. Staff believes that a refund of 5.69 percent of the wastewater service revenues collected under interim rates for Lehigh is required. For Marco Island, a wastewater refund of 27.53 percent of the interim rates collected should be made. Because Enterprise was removed from the docket, the utility should refund 100 percent of the water and wastewater service revenues collected under interim rates for this facility.

The utility should make the refunds with interest in accordance with Rule 25-30.360(4), Florida Administrative Code. Also, the utility should be required to submit the proper refund reports pursuant to Rule 25-30.360(7), Florida Administrative Code. The utility should treat any unclaimed refunds as CIAC pursuant to Rule 25-30.360(8), Florida Administrative Code.

Southern States Utilities, Inc.
Schedule for Determining Interim Refund
Test Year Ended December 31, 1996 (Final) / December 31, 1994 (Interim)

#	PLANT NAME	Water			
		Adjusted Final Rev. Req.	Interim Revenue Requirement	Dollar Difference	Percentage Difference
TOTAL - 920199 PLANTS		17,090,272	15,424,615	1,665,657	10.80%
85	DEEP CREEK	1,842,642	1,491,339	351,303	23.56%
86	ENTERPRISE	0	29,117	(29,117)	-100.00%
87	GENEVA LAKE ESTATES	37,281	31,906	5,375	16.85%
88	KEYSTONE CLUB ESTATES	61,269	55,481	5,788	10.43%
89	LEHIGH	2,483,658	2,349,109	134,549	5.73%
90	MARCO ISLAND	9,531,702	8,418,448	1,113,254	13.22%
91	PALM VALLEY	273,487	259,625	13,862	5.34%
92	REMINGTON FOREST	38,280	33,484	4,796	14.32%
TOTAL - OTHER PLANTS		14,268,318	12,668,509	1,599,809	12.63%
TOTAL - ALL PLANTS		31,358,590	28,093,124	3,265,466	11.62%

Southern States Utilities, Inc.
Schedule for Determining Interim Refund
Test Year Ended December 31, 1996 (Final) / December 31, 1994 (Interim)

Attachment G
Page 2 of 2

# PLANT NAME	Wastewater Adjusted Final Rev. Req.	Interim Revenue Requirement	Dollar Difference	Percentage Difference
TOTAL - 920199 PLANTS	14,140,689	12,326,346	1,814,343	14.72%
37 DEEP CREEK	1,849,566	1,322,973	526,593	39.80%
38 ENTERPRISE	0	76,522	(76,522)	-100.00%
39 LEHIGH	2,760,498	2,927,180	(166,682)	-5.69%
40 MARCO ISLAND	2,523,957	3,482,840	(958,883)	-27.53%
41 TROPICAL ISLES	115,615	99,793	15,822	15.85%
TOTAL - OTHER PLANTS	7,249,636	7,909,308	(659,672)	-8.34%
TOTAL - ALL PLANTS	21,390,325	20,235,654	1,154,671	5.71%

SERVICE AVAILABILITY

ISSUE 132 : What are the appropriate meter installation and service installation charges for this utility?

RECOMMENDATION: The appropriate meter installation and service installation charges are those proposed by SSU and shown in Schedule No. 6. The meter installation and service installation charges should become effective for connections made on or after the stamped approval date of the tariff sheets pursuant to Rule 25-30.475(2), Florida Administrative Code. (GILCHRIST, KEMP, RENDELL)

POSITION OF THE PARTIES

SSU: The appropriate meter and service installation charges are as stated on pages 21, 43, and 65 of Book 1 of 4 of Volume VII of the MFRs. (LUDSEN)

MARCO ET AL: No position stated.

NASSAU ASSOCIATIONS: No position.

KEYSTONE/MARION: No position stated.

BURNT STORE: No position stated.

OPC: No position stated.

STAFF ANALYSIS: SSU Witness Bliss testified that meter and service installation charges were determined based on company-wide averages of actual material and labor costs to install these components. (TR 1107) SSU also provided schedules detailing their proposed charges (EXH 67, Vol. VIII, Books 1-4). In Exhibit 67, SSU provided schedules which reflect cost justification related to its proposed meter and service installation. The costs involved in these proposed installation charges include labor and materials.

The cost justification provided in Exhibit 67 for the proposed meter installation charges shows that it requires two SSU employees 1.5 hours to install the water meter. The materials necessary for this installation include the meter box, the meter, couplings and washers. Also included in the cost of the water meter installation is an allocation of A & G Overhead. The cost justification provided in Exhibit 67 for the proposed water service installation charge includes an amount for direct labor requiring two SSU employees 4 hours to install the water service installation. The

materials necessary for this water service installation are a 6" tapping saddle, a corporation stop, poly tubing, curb stop and a u-branch. Also included in the cost of the water service installation is an allocation of A & G Overhead.

Further cost justification was provided in Exhibit 67 for two proposed wastewater service installation charges. These two charges are for unpaved wastewater service installations and paved wastewater service installations. The cost justification for both of these wastewater service installations is that they are identical in costs except for the cost related to the presence of pavement. The material costs necessary for both types of wastewater service installations are a Wye, 50' sewer pipe, and 45 degree elbow. Also included in both service installations is an allocation of A & G Overhead.

There are two differences in the cost justifications of paved and unpaved wastewater service installations. The unpaved installation includes an Open Cut Permit (if required) at cost. The paved installation includes a cost of pavement repair. Further, the unpaved installation cost justification includes direct labor requiring two SSU employees 4 hours to install the service installation, while the paved requires three employees for 8 hours.

Staff reviewed the cost justifications provided by SSU for meter and service installations and determined that the costs for material and labor are justified and reasonable. The meter and service installation charges proposed by SSU are consistent and are in line with those charged by other water and wastewater utilities regulated by the Commission.

Staff believes the meter and service installation charges should be the same for all service areas due to the fact that they are cost based. SSU witness Vierima provided testimony that the utility purchases its materials in bulk for all of its service areas. (TR 242-243) Also, witness Ludsen provided a "wagon wheel" analogy which indicates a centralized purchasing in the Apopka office. (TR 1403, EXH 127) SSU witness Hilton described in detail SSU's statewide purchasing practices and procedures. According to his testimony, all commodities (materials, supplies, or services) are purchased through a centralized Purchasing Department that is located in Apopka. (TR 2096) The Purchasing Department is responsible for carrying out the procedures for purchasing such commodities for all plants. (TR 2099-2100) SSU's size and similarity of facilities has allowed SSU to develop a standardized method of purchasing goods and services and to make purchases on a

bulk scale. (TR 2098) Examples of materials purchased in bulk include water meters, vehicles, chemicals, printing, lab services and copiers. (TR 2100) As testified by Mr. Hilton, in 1994, this resulted in a cost savings of approximately $800,000. (TR 2101)

The meter installation costs for the labor is based on an average of the minimum and maximum grade levels that range from $7.48 to $15.00. (EXH 67, Vol. VIII, Book 1 of 4) SSU witness Dave Denny testified that many services and activities of an operational, as well as administrative nature, occur among SSU's land and facilities. (TR 386) Various personnel provide services and share equipment among facilities. (TR 381) One out of every eight hours worked by field personnel is attributable to work across county boundaries. (TR 377) (EXH 73) This includes such activities as regular operations, maintenance and testing, as well as responding to emergencies. (TR 377)

Mr. Denny also stressed that field personnel did perform duties which crossed county boundaries on a daily basis. (TR 380) Such examples cited by Mr. Denny were maintenance and repair, line replacements and extensions, backflow and cross connection prevention and corrections, meter installations and change outs, fire hydrant flushing and maintenance, electrical work, welding, equipment and site maintenance, installation of chlorine loss alarms, lift station maintenance and emergency assistance. (TR 386-387)

Based upon this evidence of record, staff concludes that the costs of the materials and labor are the same for each service area. It should be noted that none of the parties opposed these charges. Staff believes that the meter installation and service installation charges proposed by SSU are justified and reasonable. Therefore, we recommend that they be approved. The meter installation and service installation charges should become effective for connections made on or after the stamped approval date of the tariff sheets pursuant to Rule 25-30.475(2), Florida Administrative Code.

ISSUE 133: What are the appropriate main extension charges for this utility?

RECOMMENDATION: The appropriate main extension charges are $446 for the water service areas and $480 for the wastewater service areas. The wastewater main extension charge tariff sheet filed on June 28, 1995 should be approved as filed. The wastewater main extension charges should become effective for connections made on or after the stamped approval date of the tariff sheets pursuant to Rule 25-30.475 (2), Florida Administrative Code. However, the water tariff sheets for the water main extension charge, which were filed on June 28, 1995, should be denied as filed. If the utility files revised tariff sheets within thirty days of the issuance date of the order which are consistent with the Commission's vote, staff should be given administrative authority to approve the revised tariff sheets upon staff's verification that the tariffs are consistent with the Commission's decision. If the revised tariff sheets are filed and approved, the water main extension charges should become effective for connections made on or after the stamped approval date of the revised tariff sheets. (DEWBERRY, GALLOWAY)

POSITION OF THE PARTIES

SSU: The appropriate main extension charges are $298.00 per ERC for Conventional water plants, $17.00 per ERC for Reverse Osmosis water plants and $480.00 per ERC for all wastewater plants as stated on pages 21, 43, and 65 of Book 1 of 4 of Volume VIII of the MFRs.

BURNT STORE: No position.

KEYSTONE/MARION: No position.

MARCO ET AL: No position.

NASSAU ASSOCIATIONS: No position.

OPC: No position.

STAFF ANALYSIS: SSU provided schedules which detail the calculation of its proposed main extension charges for water and wastewater. (EXH 67, Volume VIII, Book 1) Further, SSU provided additional schedules which show the calculation of main extension charges on a stand alone basis. (EXH 67, Volume VIII, Books 2-4)

For its calculation of all of the proposed main extension charges, SSU takes the net value of transmission/distribution and

collection lines as of 1996, grossed up for used and useful. Then SSU divided this amount by the number of 1996 ERCs to determine net investment of lines per ERC. Finally SSU subtracts out a percentage which represents SSU's investment in net plant.

This methodology deviates from Commission practice of calculating a main extension charge in two significant areas. In its calculation, SSU subtracted out the non-used and useful plant, then added a margin reserve of ERCs. Staff believes that the purpose of calculating service availability is to make growth pay for itself as the utility expands. (TR 3845) Therefore the calculation of the main extension charges should be based on total lines and total ERCs at design capacity.

The second deviation is that SSU included in its calculation, a reduction due to utility investment. This calculation does not take into consideration the minimum amount of CIAC as required by Rule 25-30.580(1)(b), FAC. This minimum amount should be equal to the amount of water transmission and distribution and sewage collection systems. Staff calculates the main extension charge with no investment percentage reduction. Therefore, 100% of the investment should be used to calculate the main extension charge.

Staff calculated the water and wastewater main extension charges based on Rule 25-30.580 (1)(b), FAC. This calculation resulted in a main extension charge of $446 for the water service areas and $895 for the wastewater service areas. (Attachment H) Staff believes that the resulting main extension charge for water is fair, just, and reasonable. However, when reviewing the resulting wastewater main extension charge along with staff's recommended plant capacity charges in Issue 138, the combined service availability charges for wastewater would not be reasonable. As discussed in Issue 138, staff believes that the resulting combined service availability charges should remain competitive. Yet, as calculated based on standard Commission practice, the resulting wastewater main extension charge would not remain competitive with the market based rate. This is discussed further in Issue 138.

Staff considered removing the built out service areas from the calculation to arrive at a more reasonable wastewater charge. However, these calculations again resulted in an unreasonably high number. While we do not agree with the company's methodology for calculating its water or its wastewater main extension charge, staff recommends that the Commission accept SSU's proposed uniform main extension charge for its wastewater facilities as being a reasonable charge. Staff recommends that the Commission accept the

standard practice for calculating the appropriate uniform water main extension charge. Therefore the appropriate main extension charge should be $446 for water and $480 for wastewater.

Since staff is recommending that the proposed uniform wastewater main extension charge be approved, the wastewater tariff sheet filed on June 28, 1995, for the main extension charge should be approved as filed. The wastewater main extension charges should become effective for connections made on or after the stamped approval date of the tariff sheets pursuant to Rule 25-30.475 (2), Florida Administrative Code. However, considering staff's recommendation regarding the appropriate water main extension charge, the water tariff sheet filed on June 28, 1995 for the water main extension charge should be denied as filed. If the utility files revised tariff sheets within thirty days of the issuance date of the order which are consistent with the Commission's vote, staff should be given administrative authority to approve the revised tariff sheets upon staff's verification that the tariffs are consistent with the Commission's decision. If the revised tariff sheets are filed and approved, the main extension charges should become effective for connections made on or after the stamped approval date of the revised tariff sheets.

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996	ATTACHMENT H

WATER SERVICE

MAIN EXTENSION CHARGE CALCULATION

1996 AVERAGE STAFF BALANCE

GROSS BOOK VALUE - MAINS	$62,976,282
NUMBER OF STAFF ERCS	141,308
STAFF RECOMMENDED MAIN EXTENSION CHARGES	$446

WASTEWATER SERVICE

MAIN EXTENSION CHARGE CALCULATION

1996 AVERAGE STAFF BALANCE

GROSS BOOK VALUE - COLLECTION	$55,861,226
NUMBER OF STAFF ERCS	62,394
STAFF RECOMMENDED MAIN EXTENSION CHARGES	$895

ISSUE 134: Has SSU's sewer main extension charge of $280 under the heading of "present charges" been approved by PSC order?

RECOMMENDATION: No. The sewer main extension charge of $280 under the heading of "present charges" has not been approved by PSC order and should not be included in the company's tariff. If any customer of Sugarmill Woods presents proof of being incorrectly charged the $280 sewer main extension charge, SSU should be required to refund the charge with interest. Also, tariff sheets submitted in accordance with Issue No. 133 should reflect the Commission approved main extension charges for wastewater. (GALLOWAY)

POSITION OF THE PARTIES

SSU: SSU agrees that there is not an approved $280 CIAC main extension charge for Sugarmill Woods. The $280 charge on the tariffs was never requested by SSU or approved by the Commission and thus is an error which occurred when the Company refiled its tariffs to reflect the consolidation of companies effective June 5, 1992. Although the tariff reflected an incorrect main extension charge of $280, the company has not charged this amount to Sugarmill Woods' customers. The Company has only charged the customer connection tap-in charge of $100 as contained in the prior SSU tariff for Sugarmill Woods which was effective August 17, 1989.

MARCO ET AL: Adopts OPC's position.

NASSAU ASSOCIATIONS: It appears that this charge has never been approved by PSC order.

OPC: No position.

STAFF ANALYSIS: Staff reviewed the pertinent FPSC orders which the Commission officially recognized during the technical hearing. The orders provide some background information regarding the service availability charges for Sugarmill Woods. By Order Nos. 14380 and 15440, a $280 water main extension charge was approved for Twin County Utility Company (Twin County), which provided water and wastewater service to Sugarmill Woods. By Order No. 21631, the Commission approved the transfer of Twin County to SSU. The Commission also approved the continuation of rates and charges of Twin County for SSU. As stated in Order No. 21631, the continuation of rates was pursuant to Rule 25-9.044(1), FAC, which was in effect at the time of transfer. It should be noted that none of these orders address a $280 main extension charge for

wastewater. The $280 main extension charge was approved for water only.

SSU witness Ludsen testified that there is not a Commission-approved $280 CIAC main extension charge for Sugarmill Woods. (TR 5359-5360) In its brief, SSU also states that the $280 charge on the tariffs was never requested by SSU nor approved by the Commission and thus is an error which occurred when the Company refiled its tariffs to reflect the consolidation of companies effective June 5, 1992. (BR 142) Further, Mr. Ludsen testifies that the tariff submitted by SSU effective June 5, 1992, reflected the incorrect main extension charge of $280. (TR 5359)

In its brief, SSU contends that although the tariff reflected an incorrect main extension charge of $280, the company has not charged this amount to Sugarmill Woods' customers. SSU has only charged the customer connection tap-in charge of $100 as contained in the prior SSU tariff for Sugarmill Woods which was effective August 17, 1989. However, Witness Ludsen further testified that, if at some later date, it is substantiated that a wastewater main extension charge of $280 was indeed charged to any customer of Sugarmill Woods, SSU should refund this charge with interest. (TR 5360)

A representative of Sugarmill Woods, Witness Buddy Hansen, offered further testimony regarding this charge. Mr. Hansen states that based on his knowledge of Sugarmill Woods and the past dockets associated with Sugarmill Woods, "the only approved CIAC charges were for the $1,700 sewer service availability charge which (was) stated in the SMW Public Offering Statement and in Land Sales Contracts that this was to cover the cost of both the collection lines and the disposal plant." Mr. Hansen does not state that the $280 wastewater main extension charge was passed on to the customers of Sugarmill Woods even though the charge is represented on SSU's tariff. (TR 3134) Therefore, no evidence has been presented by the parties to suggest that any customer was charged this amount in error.

Based on the evidence in the record, Staff believes that a wastewater main extension charge in the amount of $280 was not approved. Staff also recommends that if any customer of Sugarmill Woods presents proof of being incorrectly charged the $280 sewer main extension charge, SSU should be required to refund the charge with interest. Therefore, as recommended in Issue No. 133, SSU should submit tariff sheets for staff's approval which reflect the Commission approved water and wastewater main extension charge.

DOCKET NO. 950495-WS
DATE: AUGUST 8, 1996

Submitting tariff sheets in accordance with Issue No. 133 will correct the error discussed in this issue.

ISSUE 135: Should the utility's plant capacity charges be differentiated by type of treatment?

RECOMMENDATION: No, the utility's plant capacity charges should not be differentiated by type of treatment. (LINGO)

POSITION OF PARTIES

SSU: Yes. The charges should be differentiated as filed in the MFRs for the two different water service classifications: conventional treatment and reverse osmosis treatment.

MARCO ET AL: Irrespective of the type of treatment, plant capacity charges should be established on a system-by-system basis and be designed to cover the costs of providing the new service.

NASSAU ASSOCIATIONS: Plant capacity charges should be established on a system-by-system basis irrespective of what the levels of CIAC are at each site.

KEYSTONE/MARION: No position.

BURNT STORE: Adopt Keystone/Marion position.

OPC: No position.

STAFF ANALYSIS: SSU filed requests for uniform service availability charges for all of their customers such that, on a prospective basis, all customers within a particular service classification who connect to SSU's facilities anywhere in Florida will pay the same charges. The specific service classifications and plant capacity charges requested by SSU are: 1) conventional water treatment - $219; 2) reverse osmosis water treatment - $1,250; and 3) wastewater service - $850. (TR 1406, 1408; EXH 67, Vol VIII, book 1, pp. 21, 43, 65) SSU witness Charles Bliss testified that the plant capacity portions of the service availability charges were calculated by determining the average cost per ERC based on projected 1996 account balances (from EXH 67 -- the A Schedules) and projected 1996 plant capacities as indicated. Mr. Bliss also testified that capacity charges were calculated separately for treatment plant and lines. (TR 1107)

Staff recognizes there are differences between conventional treatment plants and reverse osmosis plants with respect to the initial construction costs, as well as operating differentials. (TR 3038-3039) However, SSU has but two reverse osmosis facilities. Furthermore, as discussed in detail in Issue 138, SSU

did not substantiate the plant capacity charges calculated in the MFRs. Therefore, while the concept of differentiating plant capacity charges by treatment type may have merit, there is insufficient evidence in the record upon which to make an informed decision.

ISSUE 136: Should the utility's plant capacity charges be differentiated by the level of CIAC of the service area?

RECOMMENDATION: No, the utility's plant capacity charges should not be differentiated by CIAC levels. (CHASE)

POSITION OF PARTIES

SSU: No.

MARCO ET AL: Plant capacity charges should be established on a system-by-system basis and be designed to cover the costs of providing the new service irrespective of the level of CIAC of the service area.

NASSAU ASSOCIATIONS: Plant capacity charges should be established on a system-by-system basis irrespective of what the levels of CIAC are at each site.

KEYSTONE/MARION: No. In keeping with a uniform rate structure, plant capacity charges should not be differentiated by CIAC level.

BURNT STORE: Adopts the brief of Keystone/Marion.

OPC: No position.

STAFF ANALYSIS: Staff witness Williams testified that because SSU acquires existing systems, it has inherited the individual system CIAC levels with varying potential for customer growth. (TR 3845) Therefore, the wide ranges in CIAC levels of the existing service areas are largely a result of the service availability policies and charges of the prior owners. (TR 3846) Presently, a vast majority of SSU's water and wastewater service areas have no plant capacity charges. (EXH 127) Within this case, the utility is proposing plant capacity charges for all plants. (EXH 67, Vol VIII, book 1, pp. 21, 43, 65) The question to be answered in this issue is whether, on a going forward basis, the plant capacity charges should be differentiated by the existing level of CIAC of the service area to bring each service area to some prescribed level of CIAC. This issue must be answered in the context of whatever overall goal for service availability charges is established for this company.

Witness Williams testified that Rule 25-30.580, FAC, which establishes guidelines for service availability charges and policies, recognizes that each utility is unique by providing a wide range in which utility management can establish its policy.

Mr. Williams also testifed that the rule is forward looking in that it establishes guidelines to be applied to a utility when it reaches design capacity. (TR 3844) This type of analysis requires projections of growth rates and buildout of the utility. Due to the unique nature of SSU in that it grows by acquiring existing systems, a projection of this utility at buildout is not practical. Further, as testified to by witness Williams, it would be difficult for the a change in capacity charges to have any impact on the CIAC level for specific plants which are at or near buildout. (TR 3851)

Staff believes the unique nature of SSU should be considered in setting plant capacity charges on a going forward basis. For this reason and others discussed in detail in Issue 138, staff is recommending that uniform plant capacity charges be approved for all of SSU's service areas which are based on a market study. In this way, all future customers will pay a reasonable amount toward their pro rata share of treatment plant to serve them. Implementing plant capacity charges in service areas where none existed is a step in the right direction regardless of CIAC levels. Given that we are not recommending in Issue 138 that the Commission attempt to set plant capacity charges such that the utility, or any individual service area, reaches any prescribed level, we likewise do not believe that capacity charges should be differentiated for current CIAC levels.

Keystone/Marion is the only party that provided discussion of this issue in its brief. The other parties simply listed a position as noted above. Keystone/Marion argues that capacity charges should not be differentiated by the level of CIAC since SSU is one system and every contribution received from a customer is a contribution to that single system. Keystone/Marion further argues that a uniform capacity charge is consistent with a uniform rate structure; that different contribution levels by service area cannot be remedied now; and that it is not uncommon for customers served by facilities that are not physically interconnected to be charged a uniform rate, despite the fact that customers paid differing contribution amounts. (BR 28-29) The arguments made by Keystone/Marion are based on the assumption that a uniform rate be approved since that is what they are supporting. As discussed in Issue 125, staff is not recommending that a single uniform rate be approved in this docket. Further, as discussed in Issue 138, staff is recommending uniform plant capacity charges for all service areas for the reasons discussed in that issue.

ISSUE 137: Should the utility's plant capacity charges include a provision for replacement costs as well as plant added for growth?

RECOMMENDATION: No. No specific provision is needed at this time. (VON FOSSEN)

POSITION OF THE PARTIES

SSU: No.
The charges indicated in the MFRs were determined based upon market analysis. If plant capacity charges rise to a level above competitive market levels there will be no growth, rates will rise and customers will suffer.

MARCO ET AL: No position.

NASSAU ASSOCIATION: No position.

KEYSTONE/MARION: No position.

BURNT STORE: No position.

OPC: No position.

STAFF ANALYSIS: Plant capacity charges are designed so that each customer connecting to the system will pay for a share of treatment facilities. Presently, a vast majority of SSU's water and wastewater plants have no plant capacity charges. (EXH 127) Within this case the utility is proposing plant capacity charges for all plants. Since these charges recover a portion of total plant costs necessitated by all factors, including replacement, growth and regulatory mandate, the charge, by definition includes a provision for both replacement cost and growth. Therefore, for a growing plant, no specific modification of the plant capacity charge is needed.

However, plants which are near to or built-out, raise a regulatory concern. In his testimony, staff witness Williams states his concern that it would be difficult for the Commission to change the CIAC level for specific plants which are near or at build-out. (TR 3851) Cash CIAC is traditionally collected as a one time charge in order to connect to a plant. However, as facilities depreciate and need replacement or additional capital is needed to meet regulatory standards, there may be little or no additional CIAC depending on the extent of additional customer growth. (TR 3845) As noted by staff witness Beecher, aging infrastructure is a problem which cannot be ignored. (TR 1659)

The above scenario presents a regulatory problem without a conventional solution. For example, a built-out plant may need substantial replacement of aging facilities. Since no customer growth is available to generate additional CIAC, the plant additions will only lessen the existing CIAC level. Witness Williams has presented a methodology whereby SSU could generate the needed capital while treating the collection of such funds as CIAC instead of as revenue collected through monthly service rates. He suggests that a surcharge, separate from the monthly service rate, could be used to recover from existing customers replacement costs as well as the cost of facilities needed due to regulatory or environmental mandates. This charge could be viewed similarly to the way a governmental body would levy a special assessment to cover a specific capital expenditure. (TR 3850)

Of the parties in this docket, only SSU stated a position on this issue. While they stated a position, they offered no argument or analysis in their brief to support their position which is essentially that their proposed charges are appropriate and need no additional provisions for replacement or growth.

Staff believes that allowing a utility to generate additional CIAC from existing customers would be an innovative way to address low CIAC levels and generate additional capital to replace aging equipment. As noted by witness Williams, he is not aware of similar charges in other jurisdictions. (TR 3850) Implementing such charges would represent a drastic change from this Commission's present service availability policy, whereby CIAC is an up front charge paid in order to initially connect to the system. Since such a charge was not explored in any detail on the record and implementation would represent a change in industry-wide policy, we recommend that no specific replacement charge be approved for SSU in this proceeding.

However, aging facilities must be replaced and presently, absent customer growth, utilities have no option but to recoup these costs through monthly service rates, leading to dwindling CIAC levels. To address this concern, the Commission may want to generically evaluate its CIAC policy to consider the appropriateness as well as methodologies of collecting additional CIAC from existing customers. However, staff recommends that no specific provision for replacement costs or growth is needed at this time.

ISSUE 138: What are the appropriate service availability charges for each plant?

RECOMMENDATION: A uniform plant capacity charge is appropriate for SSU. A uniform plant capacity charge is in the long term best interest of the customers as well as the utility. The appropriate plant capacity charge for all off SSU's water service areas is $700, and $1,300 for its wastewater service areas. Therefore, the tariffs filed on June 28, 1995 for plant capacity charges should be denied as filed. If the utility files revised tariff sheets within thirty days of the issuance date of the Order, which are consistent with the Commission's vote, staff should be given administrative authority to approve the revised tariff sheets upon staff's verification that the tariffs are consistent with the Commission's decision. If revised tariff sheets are filed and approved, the plant capacity charges should become effective for connections made on or after the stamped approval date of the revised tariff sheets. The appropriate meter installation, service installation, and main extension charges are addressed in Issues 132 and 133. (RENDELL, CHASE)

POSITION OF THE PARTIES

SSU: The service availability charges ("SAC") proposed in the MFRs.

MARCO ET AL: They should be system specific and calculated in accordance with Commission rule and practice.

NASSAU ASSOCIATION: No position.

KEYSTONE/MARION: The appropriate service charges should be based on a uniform rate structure.

BURNT STORE: Adopts Keystone/Marion position.

OPC: No position.

STAFF ANALYSIS: SSU filed requests for uniform service availability charges for all of its customers based upon the same service classification of its proposed service rates. SSU's proposal requests the following combined service availability charges: Conventional water treatment: $750; Reverse Osmosis water treatment: $1,500; wastewater treatment: $1,500. (TR 1408; 1496; 3857; EXH 67, Vol. VIII, Book 1, pp. 21, 43, 65) This would enable all customers within a particular service classification who connect to any of SSU's facilities anywhere in Florida to pay the

same service availability charge. (TR 1406) SSU witness Ludsen testified that this methodology was consistent with the proposed uniform rate structure and the recognition of SSU as one utility. Further, Mr. Ludsen testified that the company considered proposing adjustments to service availability charges, but treating facilities separately would be inconsistent with the uniform treatment of facilities. (TR 1406-1407)

It should be noted that the appropriate meter installation, service installation, and main extension charges are addressed in Issues 132 and 133. Therefore, for the purposes of this issue, we are limiting the staff analysis to plant capacity charges. In accordance with this clarification, SSU's proposal requests the following plant capacity charges: Conventional water treatment: $219; Reverse Osmosis water treatment: $1,250; wastewater treatment: $850. (TR 1408; 1496; 3857; EXH 67, Vol. VIII, Book 1, pp. 21, 43, 65)

SSU witness Ludsen provided testimony as to the steps taken to determine its proposed service availability charges. First, the company calculated the percentage of CIAC to total UPIS for the projected test year ending December 31, 1996. By doing so, it was determined that the resulting contribution levels would not satisfy the minimum requirement of Rule 25-30.580, FAC. Therefore, SSU decided that the existing charges should be increased. The next step involved SSU conducting a survey of over 300 county, city, cooperative, and investor-owned utilities throughout 46 counties in the state of Florida. The result of this survey revealed that the average cumulative service availability charges were $752 for water and $1,491 for wastewater. SSU then analyzed the survey results to identify charges in proximity to its service areas. In doing so, SSU examined its competitors charges and determined that its proposed cumulative charges, including AFPI, would be competitive. (TR 1408-1410; 1497; 1506; 1508-1511; 1515; 5254; EXH 127)

Finally, SSU determined the minimum and maximum level of cumulative service availability charges necessary to comply with Rule 25-30.580, FAC. Based on the analysis, it was determined that 56% of the facilities currently serving the conventional water treatment class, 11.32% of the facilities currently serving the reverse osmosis water treatment class and 43% of the facilities currently serving the wastewater class would be contributed at the proposed charges. Also based on the analysis, it was determined that the minimum level of service availability charges necessary to comply with the minimum level under the Commission's rule would be $672 for the conventional water treatment class, $49 for the

reverse osmosis water treatment class and $599 for the wastewater class. (TR 1410, EXH 127)

In doing this analysis, SSU determined that the creation of separate service availability charges for each service area, in order to comply with the minimum contribution level established in Rule 25-30.580, FAC, would result in widely divergent rates ranging from $0 to $260,636. Mr. Ludsen testified that these service area specific charges would render SSU uncompetitive with competing utilities in proximity to its service areas. (TR 1411; 1501; EXH 67, Volume VIII, Book 1; EXH 127)

SSU witness Charles Bliss testified that the plant capacity portions of the service availability charges were calculated by determining the average cost per ERC based on projected 1996 account balances, from the A Schedules of Exhibit 67, and projected 1996 plant capacities as indicated. He further testified that capacity charges were calculated separately for water and wastewater and separately for treatment plant and lines. (TR 1107) Under cross examination by staff, Mr. Bliss further admitted that the calculation of individual plant capacity charges result in unrealistic amounts. Specifically, for Holiday Heights, with a 1996 projected gross book value of plant of $107,452, the calculation used by SSU resulted in a stand-alone minimum plant capacity charge of $260,636. Further, the calculated maximum plant capacity charge was $3,531,392. Mr. Bliss agreed, under cross examination, that these results were unrealistic. (TR 1232) Mr. Ludsen also agreed, under cross examination, that there was an error in this calculation and many other errors throughout the analysis. (TR 1519) Mr. Bliss also testified that there are a number of other errors in the calculation of stand-alone service availability charges. (TR 1233-1239) This was one of the reasons that SSU did not request these stand-alone charges, and instead requested uniform charges. (TR 1234) Also, Mr. Ludsen testified to the fact that service availability charges are subjective in itself, and there is not a strict regimen to adhere to. (TR 1505) Further, Mr. Ludsen testified that the Commission rule concerning service availability doesn't always work. This is due to the fact that many situations may occur that can distort the results which may make the results unrealistic or unusable. (TR 1519)

In response to a series of questions from Commissioners, Staff witness Beecher offered testimony on the basis of service availability charges. According to Ms. Beecher, there is a range on how these charges are based. There are service availability charges based on fairly expensive cost of service analyses and there are some that are arbitrary. (TR 1683)

Staff witness John Williams provided an overview of the FPSC's policies concerning CIAC and service availability charges. Mr. Williams testified that the FPSC investigated water and wastewater CIAC in 1980. As a result, the service availability rules in Part VI of Chapter 25-30, FAC were adopted in 1983. These rules set guidelines to follow in developing service availability charges. These guidelines regard the minimum and maximum level of CIAC when the utility's plant and facilities are operating at design capacity. The maximum level of CIAC is 75% of total plant, while the minimum is the percentage of distribution or collection lines to total plant. (TR 3842-3843)

Mr. Williams further testified that the rule recognizes that each utility is somewhat unique by providing a wide range in which utility management can establish its policy. Additionally, the rule provides for exemptions from these guidelines if compliance causes unusual hardship or unreasonable difficulty, and it is demonstrated that the guidelines are not in the best interest of the customers of the utility. To bring utilities within the guidelines, if a utility experienced low CIAC levels, the FPSC has implemented or increased charges, whereas if a utility experienced over-contributions, the FPSC has lowered or eliminated its service availability charges. (TR 3844; 3855-3856)

Mr. Williams also testified that intergenerational inequities are inherent in utility ratemaking and exist in the implementation of service availability charges. (3844; 3873) Intergenerational inequities exist when some customers may have connected to the utility system and paid little or nothing, and future customers may have to pay very substantial charges. Also, the reverse may occur, where existing customers may have paid substantial service availability charges, and due to FPSC actions, future customers will have to pay little or no charges. The FPSC recognized the existence of intergenerational inequities at the time the rules were adopted. (3873-3874; 3884) Mr. Williams also agreed, under cross examination, that intergenerational inequities could occur across two or more different service areas of one utility. (TR 3885)

Ms. Beecher referred to intergenerational inequities as how costs are spread over time, and testified that it was her opinion that it was a very difficult issue to evaluate. (TR 1679) In order to address these intergenerational inequities, the FPSC has varied from each customer paying his pro-rata share of costs and developed service availability charges with the intent to adjust the CIAC level on a total utility basis. (TR 3844)

Mr. Williams testified concerning the major problem with the guidelines of Rule 25-30, FAC. The guidelines are a moving target, in that they look forward in time when the utility plant is at designed capacity. This type of analysis requires projections of growth rates and requires many assumptions that can be controversial. The factors used to calculate this forward look in time are constantly changing. As facilities depreciate, replacements are needed to meet regulatory standards. (TR 3844-3845) Also, customer growth may not meet, or may exceed projections.

Mr. Williams further provided testimony which detailed how SSU has evolved over its history. Prior to the late 1980's, SSU grew in size through acquisitions of small utilities. Many of these small utilities were previously unregulated due to their size or location. Due to these acquisitions, SSU inherited the individual CIAC levels of these utilities, which were based upon various levels of charges, donated property and imputed CIAC. Also, many of the service areas were built out, therefore SSU could not charge any service availability charges. The acquisition program changed after SSU was purchased by the Topeka Group in the late 1980's. Later acquisitions were characterized by SSU inheriting utilities with substantial CIAC levels. Also, these later acquisitions had substantial charges based on sophisticated policies that had been in place for a number of years. Many of these policies and charges are still in effect today. (TR 3846; 3859-3860)

During cross examination, Mr. Williams further elaborated on this point. Mr. Williams stated that SSU is a very unusual utility because of the way it evolved. It is made up of hundreds of separate facilities, which is not the norm. When the CIAC rules were adopted, they were done so based upon the entire population of regulated utilities. Therefore, they were adopted as guidelines for designing service availability charges. (TR 3882)

Mr. Williams further testified that a utility is a constantly moving target that cannot be isolated at a given point in time. One reason is that additional plant investment will be necessary throughout the life of the utility. Therefore, the CIAC policy and ratemaking treatment move together throughout the life of the utility. Once the goals and rate structure are chosen, then these can be complimented by the design of the service availability charges. (TR 3871-3872) Further, he stated that conceptually, if a uniform rate is approved then a uniform service availability charge should be approved. (TR 3876)

In response to questions posed by a Commissioner, Mr. Williams admitted that the rules on service availability charges may have been followed in the past, but when the the service areas are conglomerated together, as in the case of SSU, it creates a problem. (TR 3879) However, as stated by SSU witness Ludsen, although there were differences in the range of contributions paid by customers within service areas, we cannot fix the past. (TR 1407)

In its MFRs, SSU has provided schedules which provide its calculations of the various service availability charges. (EXH 67, Vol. VIII) However, as Mr. Bliss testified, SSU is not proposing individual service availability charges. Besides the errors in SSU's calculation of these charges that were previously identified, staff believes there are several flaws in the schedules which provide the calculation of the overall plant capacity charges for conventional water treatment, reverse osmosis water treatment, and wastewater. (EXH 67, Vol. VIII, Book 1, pp. 21, 45, 67) For its calculation of all of the proposed overall plant capacity charges, SSU takes net UPIS as of 1996, grossed up for used and useful. Then SSU divided this amount by the number of 1996 ERCs to determine net plant per ERC. Finally SSU subtracts out a percentage which represents SSU's investment in net plant.

For simplicity, staff will review each calculation separately and identify individual flaws related to that proposed charge. Then staff will identify flaws that are related to all of the calculations, in general. The first individual flaw appears in the calculation of the overall conventional water treatment charges. (EXH 67, Vol. VIII, Book 1, p. 23) It appears in line 10. Here SSU subtracts out utility investment at 10.00%. According to Rule 25-30.580(1)(a), FAC, the maximum amount of CIAC should not exceed 75% of the total original cost, net of accumulated depreciation. This flaw appears again in the calculation of the overall wastewater treatment charges. (EXH 67, Vol. VIII, Book 1, p. 67) On line 10, SSU subtracts out utility investment at 8.00%. According to witnesses Ludsen and Williams, the maximum level provides that the utility retain some investment in the utility as an incentive to continue ownership and operation. If the owner has no investment in the utility, and no rate base to earn a return on, any increase in operating expenses will result in losses which will discourage proper operation of the facilities. (TR 1407; 3843; 3854-3855)

There are also flaws that relate to all three calculations. The first general flaw appears on lines 4 and 7. (EXH 67, Vol. VIII, Book 1, pp. 21, 45, 67) On these lines, SSU first subtracted

out the non-used and useful plant, then added a margin reserve of ERCs. Staff contends that the whole purpose of calculating service availability is so that growth will pay for itself as the utility expands. (TR 3845) Therefore calculation of service availability charges should be based on total UPIS and total ERCs at design capacity. Finally, there is a major and fatal flaw in SSU's calculation of all three of its proposed plant capacity charges. The calculation does not take into consideration the minimum amount of CIAC as required by Rule 25-30.580(1)(b), FAC. This minimum amount should be equal to the amount of water transmission and distribution and sewage collection systems. At a minimum, SSU should have subtracted this amount before calculating its proposed plant capacity charges.

Staff does not believe that it is reasonable to use the standard calculations of determining the appropriate plant capacity charges for SSU. Based on the evidence of record, staff believes that SSU is unique in that it is a conglomerate of over one hundred separate service areas. Also based on the fact that SSU has in the past, and will continue, to acquire utilities throughout the state of Florida, staff believes there should not and can not be a level of CIAC goal. Circumstances will continue to change for SSU, based on future acquisitions, future sales, continued plant investment, and a varied growth rate. Therefore, staff believes that a market based rate is appropriate for determining plant capacity charges for SSU in this docket.

In Issues 132 and 133, staff is recommending meter installation, service installation, and water main extension charges based upon cost. Where possible, staff believes this is the appropriate methodology for these charges. However, in recommending the wastewater main extension charges, staff took into consideration other anomolies related to SSU. Staff will address the competitiveness of the combined charges later in its analysis.

To determine the appropriate plant capacity charge, staff has isolated the plant capacity charges indicated in SSU's market study. (EXH 67, Vol. VIII, Book 1, pp. 101-152) Then the charges for SSU were eliminated. This was due to the fact that these charges and policies were adopted when SSU purchased individual utilities. (TR 3845-3846) Also, this gave staff an overview of the plant capacity charges which are charged by SSU's competitors. Based upon the average plant capacity charge in this survey, staff believes that appropriate plant capacity charge for all of SSU's water service areas is $700, and $1,300 for its wastewater service areas.

While this amount is based upon an average market rate of plant capacity charges, staff believes that these charges, combined with the other recommended charges, create the best service availabitliy charges for SSU. In recommending these charges, staff would like to address flaws in SSU's analysis of the state-wide survey. First, SSU used the average of the combined minimum and maximum service availability charges. This included meter installation, service installation, and line extension charges. As mentioned earlier, when possible, staff believes that the meter installation, service installation, and main extension charges should be cost based. Therefore, only the plant capacity charges should be reviewed when determining the market based charge.

Second, when calculating the average combined survey charges, SSU included its own current service availability charges. In order to give staff an overview of the plant capacity charges which are charged by SSU's competitors, the competitors' plant capacity charges should be isolated. Therefore, staff excluded SSU's current charges in its average. It should be noted that there is a significant number of utilities that do not have this charge. Based upon SSU's survey, 105 water utilities out of the 192 (excluding SSU) and 115 wastewater utilities out of 147 (excluding SSU) actually charged a plant capacity charge. Staff believes this is due to the fact that the majority of the population surveyed was municipalities, and counties. As answered in the affirmative by Ms. Beecher, municipal type utilities are able to subsidize their utility services through other municipal services or general revenues. (TR 1588) When these steps are taken, the average amount of plant capacity charges, excluding SSU, is $709 for water and $1,343 for wastewater. Staff also examined other variables which may be included in an average. It is interesting to note that when SSU's charges are included, the average amount of plant capacity charges is $663 for water and $1,261 for wastewater.

Further, staff eliminated the lowest and highest charges, in order to minimize any skewing of results. When this is done the average amount of plant capacity charges, excluding SSU, is $687 for water and $1,338 for wastewater. And again, when SSU's charges are included and the lowest and highest are eliminated, the average amount of plant capacity charges is $643 for water and $1,247 for wastewater. All of these analyses are attached as Attachment I.

Commissioners also raised concerns on a competitive service availability charge during questioning of witnesses Ludsen and Beecher. (TR 1497-1503; 1674-1684) During cross of witness Beecher, a Commissioner raised concerns regarding service availability charges which are lower than the prevailing charges of

a county or city. Questions were asked about meeting environmental, growth, and infrastructure requirements if the charges are too low in order to be competitive with other utilities. Ms. Beecher testified that the results of a national survey she conducted indicate that most investor-owned utilities use little or no connection fees in order to attract additional customers. (TR 1678) Staff believes this to be unrealistic. Therefore, staff also analyzed the competitiveness of the combined charges. When the recommended charges of Issues 132, 133, and 135, are combined, the result is a combined service availability charge of $1,379 for water and $1,950 for wastewater.

A Commissioner also raised concerns during cross of witness Ludsen regarding service availability charges which are based upon a market rate. Mr. Ludsen answered in the affirmative that what should be considered is using a market index and then making service availability charges as high as possible in the surrounding markets. This would make it possible for those people who have paid for the infrastructure to derive some benefits from these costs. (TR 1498-1499) There was further concern raised of developers reaping a windfall by building in investor-owned utilities' service areas with lower service availability charges because counties charge much higher impact fees. (TR 1501-1503) Staff believes that these concerns are also addressed in its recommended service availability charges. Staff's recommended charges are slightly above the competitor's average combined charges. This balances the concerns of SSU remaining competitive, letting growth pay for itself, and not charging too low as to hamper future growth and regulatory requirements. Also, developers would remain indifferent as to which area to build future growth.

At the staff recommended combined service availability charges of $1,379 for water and $1,950 for wastewater, SSU's charges will be slightly above the combined average, but will still remain competitive with surrounding utilities. Also, staff believes these charges are fair, just, and reasonable because they are based upon both actual costs, and a market rate. Therefore, it is a win-win situation in that it addresses the concerns of the existing customers, future customers, developers, county growth management, and the utility.

Further, based upon the SSU's calculation presented in Exhibit 67, Vol. VIII, Book 1, pp. 21, 43, 65, the staff recommended combined service availability charges result in CIAC levels of 61.73% for water and 45.77% for wastewater. This is above the minimum CIAC level of 37.37% for water and 37.86% for wastewater. These calculations are attached in Attachment J. This is

consistent with staff's belief that, although the Commission cannot set a goal of a CIAC level for SSU, the minimum level of CIAC should be used as a guideline. Mr. Williams offered testimony concerning this. According to Mr. Williams, he believes that on a total company basis, the service availability goal should be the minimum guidelines as contained in Rule 25-30.580(1)(b), FAC. Also, if this cannot be achieved, then the appropriate goal for SSU would be to design charges which help move the utility closer to the minimum level. (TR 3851)

Staff believes that, consistent with its recommendation in Issues 125, 132, and 133, a uniform plant capacity charge is appropriate for SSU. A uniform plant capacity charge is in the long term best interest of the customers as well as the utility. Staff agrees with Mr. Williams that if the Commission finds it appropriate to calculate separate service availability charges for each service area, it will be very difficult to design reasonable charges and still comply with the minimum/maximum guidelines contained in the rule. (TR 3851) Further, consistent with staff's recommendation in Issue 135, staff believes that there was little to no evidence presented in the record that persuades staff that the water plant capacity charge should be differentiated by treatment type.

Therefore, the tariffs filed on June 28, 1995 for plant capacity charges should be denied as filed. If the utility files revised tariff sheets within thirty days of the effective date of the Order, which are consistent with the Commission's vote, staff should be given administrative authority to approve the revised tariff sheets upon staff's verification that the tariffs are consistent with the Commission's decision. If revised tariff sheets are filed and approved, the plant capacity charges should become effective for connections made on or after the stamped approval date of the revised tariff sheets.

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES NOT INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Starke, City of	Bradford	$250
Cocoa, City of	Bradford	$650
Melbourne, City of	Brevard	$720
Palm Bay, City of	Brevard	$750
Plantation, City of	Broward	$899
Charlotte County Utilities	Charlotte	$1,000
Rotunda West Utility Corp	Charlotte	$1,272
Punta Gorda, City of (inside)	Charlotte	$2,000
Punta Gorda, City of (outside)	Charlotte	$2,000
Crystal River, City of (Ins)	Citrus	$420
Crystal River, City of (Out)	Citrus	$420
Citrus County Utilities	Citrus	$895
Clay County Utility	Clay	$160
Green Cove Springs, City of	Clay	$200
Penney Farms, Town of	Clay	$300
Naples, City of	Collier	$500
Collier County	Collier	$900
Lake City, City of (Inside)	Columbia	$550
Lake City, City of (Outside)	Columbia	$550
Intercostal Utilities, Inc.	Duval	$234
Baldwin, Town of	Duval	$420
Jax Beach, City- Low Density (E of A1A)	Duval	$250
Jacksonville, City of	Duval	$140
Jax Beach, City- High Density (E of A1A)	Duval	$325
Flagler Beach, City of	Flagler	$295
Talquin Electric Coop	Gadsden	$400
Gen Dev Util-Port Labelle	Glades	$125
Wauchula, City of	Hardee	$150
Clewiston (Inside)	Hendry	$80
Clewiston (Outside)	Hendry	$100
Gen Dev Util-Port Labelle	Hendry	$125
Hernando County	Hernando	$525
Avon Park, City of	Highlands	$300
Sebring, City of (Inside City)	Highlands	$444
Sebring, City of (Outside City)	Highlands	$555
Hillsborough County (NW Region)	Hillsborough	$1,515
Hillsborough County (SC Region)	Hillsborough	$1,590
Leesburg, City of	Lake	$215
Astor Park	Lake	$125
Mount Dora, City of	Lake	$420
Bonita Springs Utilities	Lake	$1,550
Lady Lake, Town of	Lake	$1,268

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES NOT INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Cape Coral	Lee	$493
Fl Cities Water Co. (No. Ft. Myers)	Lee	$625
Fl Cities Water Co. (So. Ft. Myers)	Lee	$625
Gulf Utility Co.	Lee	$800
Lee County Utilities	Lee	$1,020
Ft. Myers, City of	Lee	$2,023
Gasparilla Isl Water Assoc, Inc.	Lee	$3,579
Manatee County	Manatee	$986
Belleview, City of (Inside)	Marion	$150
Belleview, City of (Outside)	Marion	$150
Stuart, City of (In-S of Roosevelt Bridge)	Martin	$770
Stuart, City of (Out-S of Roosevelt Bridge)	Martin	$963
Martin County (West W & S)	Martin	$700
Stuart, City of (In-S of Roosevelt Bridge)	Martin	$1,600
Martin County (North W & S)	Martin	$1,080
Martin County (South W & S)	Martin	$1,200
Okeechobee, City of	Okeechobee	$500
Okeechobee, County of	Okeechobee	$625
Orlando Utilities Commission	Orange	$425
Winter Garden, City of (Inside)	Orange	$875
Ocoee, City of	Orange	$966
Orange County	Orange	$982
Maitland, City of	Orange	$900
Winter Garden, City of (Outside)	Orange	$1,313
St. Cloud, City of	Osceola	$495
Kissimmee, City of (Inside)	Osceola	$1,017
Kissimmee, City of (Out & Kiss Sub)	Osceola	$1,272
Port Richey, City of (In)	Pasco	$225
Port Richey, City of (Out)	Pasco	$300
San Antonio, City of (Inside)	Pasco	$325
San Antonio, City of (Outside)	Pasco	$375
Pasco County	Pasco	$532
Pinellas County	Pinellas	$352
Lake Wales, City of (Inside)	Polk	$275
Lake Wales, City of (Outside)	Polk	$412
Aurbundale, City of (Inside)	Polk	$300
Lake Hamilton, Town of	Polk	$500
Lake Alfred, City of (In)	Polk	$675
Aurbundale, City of (Outside)	Polk	$405
Lake Alfred, city of (Out)	Polk	$825
Palatka, City of	Putnam	$250
North Port Utilities	Sarasota	$860

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES NOT INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Sanlando Utilities	Seminole	$360
Sanford, City of (Inside)	Seminole	$650
Sanford, City of (Outside)	Seminole	$650
Longwood, City of	Seminole	$600
Lake Mary, City of	Seminole	$937
Gen Dev Util-Julington Creek	St. Johns	$315
St. Lucie County	St. Lucie	$1,000
Bushnell, City of	Sumter	$575
Lake Helen, City of	Volusia	$661
Deland (Inside City)	Volusia	$640
Deland (Outside City)	Volusia	$640
Daytona Beach (Inside)	Volusia	$462
Orange City Utilities	Volusia	$750
Ormond Beach, City of (In City)	Volusia	$1,006
Port Orange Utilities (Inside)	Volusia	$1,050
New Smyrna Beach, City of	Volusia	$996
Daytona Beach (Out City - Zone 1)	Volusia	$578
Ormond Beach, City of (Outside City)	Volusia	$1,006
Daytona Beach (Outside City - Zone 2)	Volusia	$614
Ormond Beach, City of (West Ormond)	Volusia	$1,252
Port Orange Utilities (Outside)	Volusia	$1,325
	AVERAGE WATER PLANT CAPACITY CHARGE	**$709**

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES NOT INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Starke, City of	Bradford	$440
Melbourne, City of	Brevard	$1,425
Palm Bay, City of	Brevard	$1,650
Plantation, City of	Broward	$999
Punta Gorda, City of (outside)	Charlotte	$1,500
Punta Gorda, City of (inside)	Charlotte	$1,500
Rotunda West Utility Corp	Charlotte	$1,716
Charlotte County Utilities	Charlotte	$1,770
Citrus County Utilities	Citrus	$1,238
Crystal River, City of (Ins)	Citrus	$1,050
Crystal River, City of (Out)	Citrus	$1,050
Clay Utility	Clay	$465
Green Cove Springs, City of	Clay	$400
Naples, City of	Collier	$900
Collier County	Collier	$1,340
Lake City, City of (Inside)	Columbia	$1,175
Lake City, City of (Outside)	Columbia	$1,175
Intercostal Utilities, Inc	Duval	$625
Baldwin, Town of	Duval	$1,035
Jacksonville, City of	Duval	$1,026
Jax Beach, City- Low Density (E of A1A)	Duval	$1,000
Jax Beach, City- High Density (W of A1A)	Duval	$1,300
Flagler Beach, City of (Sewer only)	Flagler	$325
Flagler Beach, City of	Flagler	$325
Talquin Electric Coop	Gadsden	$2,500
Gen Dev Util-Port Labelle	Glades	$150
Wauchula, City of	Hardee	$250
Bowling Green, City of	Hardee	$500
Clewiston (Inside)	Hendry	$600
Clewiston (Outside)	Hendry	$750
Labelle, City of	Hendry	$900
Gen Dev Util-Port Labelle	Hendry	$150
Hernando County	Hernando	$1,600
Avon Park, City of	Highlands	$900
Tampa, City of (Interbay District)	Hillsborough	$1,608
Tampa, City of (Main Outlet District)	Hillsborough	$1,622
Tampa, City of (Downtown District)	Hillsborough	$1,754
Tampa, City of (Central District)	Hillsborough	$1,769
Tampa, City of (West River District)	Hillsborough	$1,866
Tampa, City of (Causeway District)	Hillsborough	$1,871
Hillsborough County (NW Region)	Hillsborough	$2,045
Tampa, City of (Southeast District)	Hillsborough	$2,079

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES NOT INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Hillsborough County (Central Region)	Hillsborough	$2,155
Hillsborough County (South Region)	Hillsborough	$2,170
Leesburg, City of	Lake	$1,150
Mount Dora, City of	Lake	$1,400
Bonita Springs Utilities	Lake	$2,183
Lady Lake, Town of	Lake	$2,095
Gulf Utility Co.	Lee	$550
Cape Coral	Lee	$1,226
Fl Cities Water Co. (No. Ft. Myers)	Lee	$570
Fl Cities Water Co. (So. Ft. Myers)	Lee	$570
Gasparilla Isl Water Assoc, Inc.	Lee	$1,456
Lee County Utilities	Lee	$1,460
Ft. Myers, City of	Lee	$1,966
Greenville, Town of	Madison	$500
Manatee County	Manatee	$1,300
Belleview, City of (Inside)	Marion	$750
Belleview, City of (Outside)	Marion	$750
Stuart, City of (Inside)	Martin	$825
Martin County (West W & S)	Martin	$925
Stuart, City of (Outside)	Martin	$1,031
Martin County (South W & S)	Martin	$1,200
Martin County (North W & S)	Martin	$1,300
Fernandina Beach, City of (Inside City)	Nassau	$2,411
Fernandina Beach, City of (Outside City)	Nassau	$3,012
Okeechobee, City of	Okeechobee	$459
Okeechobee, County of	Okeechobee	$573
Winter Garden, City of (Inside)	Orange	$2,000
Orange County	Orange	$2,279
Ocoee, City of	Orange	$2,865
Maitland, City of	Orange	$2,890
Winter Garden, City of (Outside)	Orange	$3,000
Orlando, City of	Orange	$4,268
Kissimmee, City of (Inside)	Osceola	$2,070
St. Cloud, City of	Osceola	$2,195
Kissimmee, City of (Out & Kiss Sub)	Osceola	$2,586
Zephyrhills, City of	Pasco	$1,278
Port Richey, City of (In)	Pasco	$1,500
Pasco County Utilities	Pasco	$1,611
Port Richey, City of (Out)	Pasco	$1,800
Pinellas County	Pinellas	$1,354
Lake Wales, City of (Inside)	Polk	$450
Lake Wales, City of (Outside)	Polk	$675

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES NOT INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Lake Alfred, City of (In)	Polk	$795
Aurbundale, City of (Inside)	Polk	$900
Lake Alfred, City of (Out)	Polk	$975
Lakeland, City of	Polk	$1,100
Aurbundale, City of (Outside)	Polk	$1,215
Palatka, City of	Putnam	$250
North Port Utilities	Sarasota	$1,280
Englewood	Sarasota	$196
Sanlando Utilities	Seminole	$360
Sanford, City of (Inside)	Seminole	$1,700
Sanford, City of (Outside)	Seminole	$2,125
Altamonte Springs, City of	Seminole	$1,855
Casselberry, City of (Inside)	Seminole	$2,091
Lake Mary, City of	Seminole	$2,499
Casselberry, City of (Outside)	Seminole	$2,614
Longwood, City of	Seminole	$3,450
St. Johns County Utilities	St. Johns	$1,561
Gen Dev Util-Julington Creek	St. Johns	$546
St. Lucie County	St. Lucie	$1,300
Daytona Beach (Main/lats owner instal)	Volusia	$611
Port Orange Utilities (Inside)	Volusia	$1,068
New Smyrna Beach, City of	Volusia	$1,074
Daytona Beach (InsideW & S)	Volusia	$611
Ormond Beach, City of (City)	Volusia	$1,183
Port Orange Utilities (Inside)	Volusia	$1,423
Ormond Beach, City of (West Ormond)	Volusia	$1,427
Daytona Beach (Outside W & S - Zone 1)	Volusia	$764
Daytona Beach (Outside W & S - Zone 2)	Volusia	$813
Volusia County Utilities	Volusia	$914
Deland, City of (Outside City)	Volusia	$1,300
Deland, City of (Inside City)	Volusia	$1,300
Wastewater	**Average Plant Capacity Charge**	**$1,343**

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Starke, City of	Bradford	$250
Cocoa, City of	Bradford	$650
Melbourne, City of	Brevard	$720
Palm Bay, City of	Brevard	$750
Plantation, City of	Broward	$899
Rotunda West Utility Corp	Charlotte	$1,272
Punta Gorda, City of (inside)	Charlotte	$2,000
Punta Gorda, City of (outside)	Charlotte	$2,000
Charlotte County Utilities	Charlotte	$1,000
SSU - Rosemont	Citrus	$600
SSU - Pine Ridge	Citrus	$110
SSU - Citrus Springs	Citrus	$150
Crystal River, City of (Out)	Citrus	$420
Citrus County Utilities	Citrus	$895
Crystal River, City of (Ins)	Citrus	$420
Green Cove Springs, City of	Clay	$200
Clay County Utility	Clay	$160
Penney Farms, Town of	Clay	$300
SSU - Marco Island	Collier	$452
Naples, City of	Collier	$500
SSU - Marco Shores	Collier	$452
Collier County	Collier	$900
Lake City, City of (Outside)	Columbia	$550
Lake City, City of (Inside)	Columbia	$550
Jacksonville, City of	Duval	$140
Jax Beach, City- Low Density (E of A1A)	Duval	$250
Baldwin, Town of	Duval	$420
Intercostal Utilities, Inc	Duval	$234
Jax Beach, City- High Density (E of A1A)	Duval	$325
Flagler Beach, City of	Flagler	$295
Talquin Electric Coop	Gadsden	$400
Gen Dev Util-Port Labelle	Glades	$125
Wauchula, City of	Hardee	$150
Clewiston (Outside)	Hendry	$100
Clewiston (Inside)	Hendry	$80
Gen Dev Util-Port Labelle	Hendry	$125
Hernando County	Hernando	$525
SSU - Spring Hill	Hernando	$70
SSU - Leisure Lakes	Highlands	$150
Sebring, City of (Outside City)	Highlands	$555
Avon Park, City of	Highlands	$300
Sebring, City of (Inside City)	Highlands	$444

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Hillsborough County (NW Region)	Hillsborough	$1,515
Hillsborough County (SC Region)	Hillsborough	$1,590
SSU - Seaboard Utilities	Hillsborough	$343
Mount Dora, City of	Lake	$420
Lady Lake, Town of	Lake	$1,268
Leesburg, City of	Lake	$215
Astor Park	Lake	$125
Bonita Springs Utilities	Lake	$1,550
Gasparilla Isl Water Assoc, Inc.	Lee	$3,579
SSU - Lehigh	Lee	$263
Cape Coral	Lee	$493
Fl Cities Water Co. (No. Ft. Myers)	Lee	$625
Fl Cities Water Co. (So. Ft. Myers)	Lee	$625
Gulf Utility Co.	Lee	$800
Lee County Utilities	Lee	$1,020
Ft. Myers, City of	Lee	$2,023
Manatee County	Manatee	$986
Belleview, City of (Inside)	Marion	$150
SSU - Marion Oaks	Marion	$225
Belleview, City of (Outside)	Marion	$150
Martin County (South W & S)	Martin	$1,200
Martin County (North W & S)	Martin	$1,080
Stuart, City of (In-S of Roosevelt Bridge)	Martin	$1,600
Stuart, City of (Out-S of Roosevelt Bridge)	Martin	$963
Stuart, City of (In-S of Roosevelt Bridge)	Martin	$770
Martin County (West W & S)	Martin	$700
SSU - Amelia Island	Nassau	$401
Okeechobee, County of	Okeechobee	$625
Okeechobee, City of	Okeechobee	$500
Maitland, City of	Orange	$900
Ocoee, City of	Orange	$966
Orlando Utilities Commission	Orange	$425
Winter Garden, City of (Outside)	Orange	$1,313
Winter Garden, City of (Inside)	Orange	$875
Orange County	Orange	$982
Kissimmee, City of (Out & Kiss Sub)	Osceola	$1,272
St. Cloud, City of	Osceola	$495
Kissimmee, City of (Inside)	Osceola	$1,017
Port Richey, City of (In)	Pasco	$225
San Antonio, City of (Inside)	Pasco	$325
Port Richey, City of (Out)	Pasco	$300
San Antonio, City of (Outside)	Pasco	$375

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Pasco County	Pasco	$532
Pinellas County	Pinellas	$352
Aurbundale, City of (Inside)	Polk	$300
Lake Alfred, City of (In)	Polk	$675
Lake Hamilton, Town of	Polk	$500
Lake Alfred, city of (Out)	Polk	$825
Lake Wales, City of (Outside)	Polk	$412
Lake Wales, City of (Inside)	Polk	$275
Aurbundale, City of (Outside)	Polk	$405
Palatka, City of	Putnam	$250
SSU - Beecher's Point	Putnam	$350
North Port Utilities	Sarasota	$860
SSU - Venice Garden	Sarasota	$835
Sanlando Utilities	Seminole	$360
Lake Mary, City of	Seminole	$937
Sanford, City of (Outside)	Seminole	$650
Sanford, City of (Inside)	Seminole	$650
Longwood, City of	Seminole	$600
Gen Dev Util-Julington Creek	St. Johns	$315
St. Lucie County	St. Lucie	$1,000
Bushnell, City of	Sumter	$575
Deland (Outside City)	Volusia	$640
Port Orange Utilities (Outside)	Volusia	$1,325
Ormond Beach, City of (In City)	Volusia	$1,006
Lake Helen, City of	Volusia	$661
Deland (Inside City)	Volusia	$640
Daytona Beach (Inside)	Volusia	$462
Orange City Utilities	Volusia	$750
Port Orange Utilities (Inside)	Volusia	$1,050
Ormond Beach, City of (West Ormond)	Volusia	$1,252
New Smyrna Beach, City of	Volusia	$996
Daytona Beach (Out City - Zone 1)	Volusia	$578
Ormond Beach, City of (Outside City)	Volusia	$1,006
Daytona Beach (Outside City - Zone 2)	Volusia	$614
SSU - Deltona	Volusia	$87
	AVERAGE WATER PLANT CAPACITY CHARGE	**$663**

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Starke, City of	Bradford	$440
Melbourne, City of	Brevard	$1,425
Palm Bay, City of	Brevard	$1,650
Plantation, City of	Broward	$999
Punta Gorda, City of (outside)	Charlotte	$1,500
Charlotte County Utilities	Charlotte	$1,770
Rotunda West Utility Corp	Charlotte	$1,716
Punta Gorda, City of (inside)	Charlotte	$1,500
SSU - Sugar Mill Woods	Citrus	$1,700
Crystal River, City of (Ins)	Citrus	$1,050
Crystal River, City of (Out)	Citrus	$1,050
Citrus County Utilities	Citrus	$1,238
Clay Utility	Clay	$465
Green Cove Springs, City of	Clay	$400
SSU - Marco Island	Collier	$462
SSU - Marco Shores	Collier	$462
Naples, City of	Collier	$900
Collier County	Collier	$1,340
Lake City, City of (Outside)	Columbia	$1,175
Lake City, City of (Inside)	Columbia	$1,175
Intercostal Utilities, Inc	Duval	$625
Jax Beach, City- High Density (W of A1A)	Duval	$1,300
Baldwin, Town of	Duval	$1,035
Jacksonville, City of	Duval	$1,026
Jax Beach, City- Low Density (E of A1A)	Duval	$1,000
Flagler Beach, City of (Sewer only)	Flagler	$325
Flagler Beach, City of	Flagler	$325
Talquin Electric Coop	Gadsden	$2,500
Gen Dev Util-Port Labelle	Glades	$150
Wauchula, City of	Hardee	$250
Bowling Green, City of	Hardee	$500
Clewiston (Inside)	Hendry	$600
Labelle, City of	Hendry	$900
Clewiston (Outside)	Hendry	$750
Gen Dev Util-Port Labelle	Hendry	$150
Hernando County	Hernando	$1,600
SSU - Spring Hill	Hernando	$254
Avon Park, City of	Highlands	$900
SSU - Leisure Lakes	Highlands	$160
SSU - Seaboard	Hillsborough	$438
Hillsborough County (South Region)	Hillsborough	$2,170
Tampa, City of (Downtown District)	Hillsborough	$1,754

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Hillsborough County (Central Region)	Hillsborough	$2,155
Tampa, City of (Southeast District)	Hillsborough	$2,079
Hillsborough County (NW Region)	Hillsborough	$2,045
Tampa, City of (Interbay District)	Hillsborough	$1,608
Tampa, City of (Main Outlet District)	Hillsborough	$1,622
Tampa, City of (Central District)	Hillsborough	$1,769
Tampa, City of (West River District)	Hillsborough	$1,866
Tampa, City of (Causeway District)	Hillsborough	$1,871
Leesburg, City of	Lake	$1,150
Mount Dora, City of	Lake	$1,400
Lady Lake, Town of	Lake	$2,095
Bonita Springs Utilities	Lake	$2,183
Fl Cities Water Co. (So. Ft. Myers)	Lee	$570
SSU - Lehigh	Lee	$157
Gulf Utility Co.	Lee	$550
Gasparilla Isl Water Assoc, Inc.	Lee	$1,456
Fl Cities Water Co. (No. Ft. Myers)	Lee	$570
Cape Coral	Lee	$1,226
Ft. Myers, City of	Lee	$1,966
Lee County Utilities	Lee	$1,460
Greenville, Town of	Madison	$500
Manatee County	Manatee	$1,300
SSU - Marion Oaks	Marion	$350
Belleview, City of (Inside)	Marion	$750
Belleview, City of (Outside)	Marion	$750
Martin County (North W & S)	Martin	$1,300
Martin County (South W & S)	Martin	$1,200
Martin County (West W & S)	Martin	$925
Stuart, City of (Inside)	Martin	$825
Stuart, City of (Outside)	Martin	$1,031
SSU - Amelia Island	Nassau	$634
Fernandina Beach, City of (Outside City)	Nassau	$3,012
Fernandina Beach, City of (Inside City)	Nassau	$2,411
Okeechobee, County of	Okeechobee	$573
Okeechobee, City of	Okeechobee	$459
Winter Garden, City of (Outside)	Orange	$3,000
Orange County	Orange	$2,279
Winter Garden, City of (Inside)	Orange	$2,000
Orlando, City of	Orange	$4,268
Ocoee, City of	Orange	$2,865
Maitland, City of	Orange	$2,890
St. Cloud, City of	Osceola	$2,195

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Kissimmee, City of (Inside)	Osceola	$2,070
Kissimmee, City of (Out & Kiss Sub)	Osceola	$2,586
Zephyrhills, City of	Pasco	$1,278
Port Richey, City of (In)	Pasco	$1,500
Port Richey, City of (Out)	Pasco	$1,800
Pasco County Utilities	Pasco	$1,611
Pinellas County	Pinellas	$1,354
Lake Wales, City of (Inside)	Polk	$450
Lake Alfred, City of (Out)	Polk	$975
Aurbundale, City of (Inside)	Polk	$900
Lake Alfred, City of (In)	Polk	$795
Aurbundale, City of (Outside)	Polk	$1,215
Lakeland, City of	Polk	$1,100
Lake Wales, City of (Outside)	Polk	$675
Palatka, City of	Putnam	$250
SSU - Beecher's Poing	Putnam	$130
SSU - Venice Gardens	Sarasota	$946
Englewood	Sarasota	$196
North Port Utilities	Sarasota	$1,280
Longwood, City of	Seminole	$3,450
SSU - Fl Cent Comm Park	Seminole	$1,435
SSU - Chuluota	Seminole	$2,730
Altamonte Springs, City of	Seminole	$1,855
Sanlando Utilities	Seminole	$360
Sanford, City of (Inside)	Seminole	$1,700
Lake Mary, City of	Seminole	$2,499
Casselberry, City of (Inside)	Seminole	$2,091
Casselberry, City of (Outside)	Seminole	$2,614
Sanford, City of (Outside)	Seminole	$2,125
Gen Dev Util-Julington Creek	St. Johns	$546
St. Johns County Utilities	St. Johns	$1,561
St. Lucie County	St. Lucie	$1,300
Deland, City of (Inside City)	Volusia	$1,300
Daytona Beach (InsideW & S)	Volusia	$611
SSU - Sugar Mill	Volusia	$542
SSU - Deltona	Volusia	$134
Daytona Beach (Main/lats owner instal)	Volusia	$611
Port Orange Utilities (Inside)	Volusia	$1,068
New Smyrna Beach, City of	Volusia	$1,074
Ormond Beach, City of (City)	Volusia	$1,183
Deland, City of (Outside City)	Volusia	$1,300
Port Orange Utilities (Inside)	Volusia	$1,423

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SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES INCLUDING SSU

UTILITY	COUNTY	PLANT CAPACITY
Ormond Beach, City of (West Ormond)	Volusia	$1,427
Daytona Beach (Outside W & S - Zone 1)	Volusia	$764
Daytona Beach (Outside W & S - Zone 2)	Volusia	$813
Volusia County Utilities	Volusia	$914
SSU - Sunny Hills	Washington	$265
	Average Wastewater Plant Capacity Charge	**$1,261**

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SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES NOT INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Clewiston (Inside)	Hendry	$80
Clewiston (Outside)	Hendry	$100
Gen Dev Util-Port Labelle	Glades	$125
Astor Park	Lake	$125
Gen Dev Util-Port Labelle	Hendry	$125
Jacksonville, City of	Duval	$140
Wauchula, City of	Hardee	$150
Belleview, City of (Outside)	Marion	$150
Belleview, City of (Inside)	Marion	$150
Clay County Utility	Clay	$160
Green Cove Springs, City of	Clay	$200
Leesburg, City of	Lake	$215
Port Richey, City of (In)	Pasco	$225
Intercostal Utilities, Inc	Duval	$234
Jax Beach, City- Low Density (E of A1A)	Duval	$250
Starke, City of	Bradford	$250
Palatka, City of	Putnam	$250
Lake Wales, City of (Inside)	Polk	$275
Flagler Beach, City of	Flagler	$295
Aurbundale, City of (Inside)	Polk	$300
Port Richey, City of (Out)	Pasco	$300
Avon Park, City of	Highlands	$300
Penney Farms, Town of	Clay	$300
Gen Dev Util-Julington Creek	St. Johns	$315
Jax Beach, City- High Density (E of A1A)	Duval	$325
San Antonio, City of (Inside)	Pasco	$325
Pinellas County	Pinellas	$352
Sanlando Utilities	Seminole	$360
San Antonio, City of (Outside)	Pasco	$375
Talquin Electric Coop	Gadsden	$400
Aurbundale, City of (Outside)	Polk	$405
Lake Wales,Ccity of (Outside)	Polk	$412
Crystal River, City of (Ins)	Citrus	$420
Crystal River, City of (Out)	Citrus	$420
Mount Dora, City of	Lake	$420
Baldwin, Town of	Duval	$420
Orlando Utilities Commission	Orange	$425
Sebring, City of (Inside City)	Highlands	$444
Daytona Beach (Inside)	Volusia	$462
Cape Coral	Lee	$493
St. Cloud, City of	Osceola	$495

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SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES NOT INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Okeechobee, City of	Okeechobee	$500
Naples, City of	Collier	$500
Lake Hamilton, Town of	Polk	$500
Hernando County	Hernando	$525
Pasco County	Pasco	$532
Lake City, City of (Outside)	Columbia	$550
Lake City, City of (Inside)	Columbia	$550
Sebring, City of (Outside City)	Highlands	$555
Bushnell, City of	Sumter	$575
Daytona Beach (Out City - Zone 1)	Volusia	$578
Longwood, City of	Seminole	$600
Daytona Beach (Outside City - Zone 2)	Volusia	$614
Okeechobee, County of	Okeechobee	$625
Fl Cities Water Co. (So. Ft. Myers)	Lee	$625
Fl Cities Water Co. (No. Ft. Myers)	Lee	$625
Deland (Inside City)	Volusia	$640
Deland (Outside City)	Volusia	$640
Sanford, City of (Outside)	Seminole	$650
Cocoa, City of	Bradford	$650
Sanford, City of (Inside)	Seminole	$650
Lake Helen, City of	Volusia	$661
Lake Alfred, City of (In)	Polk	$675
Martin County (West W & S)	Martin	$700
Melbourne, City of	Brevard	$720
Orange City Utilities	Volusia	$750
Palm Bay, City of	Brevard	$750
Stuart, City of (In-S of Roosevelt Bridge)	Martin	$770
Gulf Utility Co.	Lee	$800
Lake Alfred, city of (Out)	Polk	$825
North Port Utilities	Sarasota	$860
Winter Garden, City of (Inside)	Orange	$875
Citrus County Utilities	Citrus	$895
Plantation, City of	Broward	$899
Maitland, City of	Orange	$900
Collier County	Collier	$900
Lake Mary, City of	Seminole	$937
Stuart, City of (Out-S of Roosevelt Bridge)	Martin	$963
Ocoee, City of	Orange	$966
Orange County	Orange	$982
Manatee County	Manatee	$986
New Smyrna Beach, City of	Volusia	$996

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES NOT INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Charlotte County Utilities	Charlotte	$1,000
St. Lucie County	St. Lucie	$1,000
Ormond Beach, City of (In City)	Volusia	$1,006
Ormond Beach, City of (Outside City)	Volusia	$1,006
Kissimmee, City of (Inside)	Osceola	$1,017
Lee County Utilities	Lee	$1,020
Port Orange Utilities (Inside)	Volusia	$1,050
Martin County (North W & S)	Martin	$1,080
Martin County (South W & S)	Martin	$1,200
Ormond Beach, City of (West Ormond)	Volusia	$1,252
Lady Lake, Town of	Lake	$1,268
Rotunda West Utility Corp	Charlotte	$1,272
Kissimmee, City of (Out & Kiss Sub)	Osceola	$1,272
Winter Garden, City of (Outside)	Orange	$1,313
Port Orange Utilities (Outside)	Volusia	$1,325
Hillsborough County (NW Region)	Hillsborough	$1,515
Bonita Springs Utilities	Lake	$1,550
Hillsborough County (SC Region)	Hillsborough	$1,590
Stuart, City of (In-S of Roosevelt Bridge)	Martin	$1,600
Punta Gorda, City of (outside)	Charlotte	$2,000
Punta Gorda, City of (inside)	Charlotte	$2,000
Ft. Myers, City of	Lee	$2,023
Gasparilla Isl Water Assoc, Inc.	Lee	$3,579
	Average Water Plant Capacity Charge	**$687**

**** The shaded regions which represent the highest and the lowest charges are not included in the average.****

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES NOT INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Gen Dev Util-Port Labelle	Glades	$150
Gen Dev Util-Port Labelle	Hendry	$150
Englewood	Sarasota	$196
Wauchula, City of	Hardee	$250
Palatka, City of	Putnam	$250
Flagler Beach, City of	Flagler	$325
Flagler Beach, City of (Sewer only)	Flagler	$325
Sanlando Utilities	Seminole	$360
Green Cove Springs, City of	Clay	$400
Starke, City of	Bradford	$440
Lake Wales, City of (Inside)	Polk	$450
Okeechobee, City of	Okeechobee	$459
Clay Utility	Clay	$465
Bowling Green, City of	Hardee	$500
Greenville, Town of	Madison	$500
Gen Dev Util-Julington Creek	St. Johns	$546
Gulf Utility Co.	Lee	$550
Fl Cities Water Co. (No. Ft. Myers)	Lee	$570
Fl Cities Water Co. (So. Ft. Myers)	Lee	$570
Okeechobee, County of	Okeechobee	$573
Clewiston (Inside)	Hendry	$600
Daytona Beach (Main/lats owner instal)	Volusia	$611
Daytona Beach (InsideW & S)	Volusia	$611
Intercostal Utilities, Inc	Duval	$625
Lake Wales, City of (Outside)	Polk	$675
Clewiston (Outside)	Hendry	$750
Belleview, City of (Outside)	Marion	$750
Belleview, City of (Inside)	Marion	$750
Daytona Beach (Outside W & S - Zone 1)	Volusia	$764
Lake Alfred, City of (In)	Polk	$795
Daytona Beach (Outside W & S - Zone 2)	Volusia	$813
Stuart, City of (Inside)	Martin	$825
Aurbundale, City of (Inside)	Polk	$900
Naples, City of	Collier	$900
Avon Park, City of	Highlands	$900
Labelle, City of	Hendry	$900
Volusia County Utilities	Volusia	$914
Martin County (West W & S)	Martin	$925
Lake Alfred, City of (Out)	Polk	$975
Plantation, City of	Broward	$999
Jax Beach, City- Low Density (E of A1A)	Duval	$1,000
Jacksonville, City of	Duval	$1,026

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES NOT INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Stuart, City of (Outside)	Martin	$1,031
Baldwin, Town of	Duval	$1,035
Crystal River, City of (Out)	Citrus	$1,050
Crystal River, City of (Ins)	Citrus	$1,050
Port Orange Utilities (Inside)	Volusia	$1,068
New Smyrna Beach, City of	Volusia	$1,074
Lakeland, City of	Polk	$1,100
Leesburg, City of	Lake	$1,150
Lake City, City of (Inside)	Columbia	$1,175
Lake City, City of (Outside)	Columbia	$1,175
Ormond Beach, City of (City)	Volusia	$1,183
Martin County (South W & S)	Martin	$1,200
Aurbundale, City of (Outside)	Polk	$1,215
Cape Coral	Lee	$1,226
Citrus County Utilities	Citrus	$1,238
Zephyrhills, City of	Pasco	$1,278
North Port Utilities	Sarasota	$1,280
Deland, City of (Outside City)	Volusia	$1,300
Martin County (North W & S)	Martin	$1,300
Deland, City of (Inside City)	Volusia	$1,300
Jax Beach, City- High Density (W of A1A)	Duval	$1,300
Manatee County	Manatee	$1,300
St. Lucie County	St. Lucie	$1,300
Collier County	Collier	$1,340
Pinellas County	Pinellas	$1,354
Mount Dora, City of	Lake	$1,400
Port Orange Utilities (Inside)	Volusia	$1,423
Melbourne, City of	Brevard	$1,425
Ormond Beach, City of (West Ormond)	Volusia	$1,427
Gasparilla Isl Water Assoc, Inc.	Lee	$1,456
Lee County Utilities	Lee	$1,460
Punta Gorda, City of (inside)	Charlotte	$1,500
Punta Gorda, City of (outside)	Charlotte	$1,500
Port Richey, City of (In)	Pasco	$1,500
St. Johns County Utilities	St. Johns	$1,561
Hernando County	Hernando	$1,600
Tampa, City of (Interbay District)	Hillsborough	$1,608
Pasco County Utilities	Pasco	$1,611
Tampa, City of (Main Outlet District)	Hillsborough	$1,622
Palm Bay, City of	Brevard	$1,650
Sanford, City of (Inside)	Seminole	$1,700
Rotunda West Utility Corp	Charlotte	$1,716

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES NOT INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Tampa, City of (Downtown District)	Hillsborough	$1,754
Tampa, City of (Central District)	Hillsborough	$1,769
Charlotte County Utilities	Charlotte	$1,770
Port Richey, City of (Out)	Pasco	$1,800
Altamonte Springs, City of	Seminole	$1,855
Tampa, City of (West River District)	Hillsborough	$1,866
Tampa, City of (Causeway District)	Hillsborough	$1,871
Ft. Myers, City of	Lee	$1,966
Winter Garden, City of (Inside)	Orange	$2,000
Hillsborough County (NW Region)	Hillsborough	$2,045
Kissimmee, City of (Inside)	Osceola	$2,070
Tampa, City of (Southeast District)	Hillsborough	$2,079
Casselberry, City of (Inside)	Seminole	$2,091
Lady Lake, Town of	Lake	$2,095
Sanford, City of (Outside)	Seminole	$2,125
Hillsborough County (Central Region)	Hillsborough	$2,155
Hillsborough County (South Region)	Hillsborough	$2,170
Bonita Springs Utilities	Lake	$2,183
St. Cloud, City of	Osceola	$2,195
Orange County	Orange	$2,279
Fernandina Beach, City of (Inside City)	Nassau	$2,411
Lake Mary, City of	Seminole	$2,499
Talquin Electric Coop	Gadsden	$2,500
Kissimmee, City of (Out & Kiss Sub)	Osceola	$2,586
Casselberry, City of (Outside)	Seminole	$2,614
Ocoee, City of	Orange	$2,865
Maitland, City of	Orange	$2,890
Winter Garden, City of (Outside)	Orange	$3,000
Fernandina Beach, City of (Outside City)	Nassau	$3,012
Longwood, City of	Seminole	$3,450
Orlando, City of	Orange	$4,268
Average Wastewater Plant Capacity Charge		**$1,338**

**** The shaded regions which represent the highest and the lowest charges are not included in the average.****

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
SSU - Spring Hill	Hernando	$70
Clewiston (Inside)	Hendry	$80
SSU - Deltona	Volusia	$87
Clewiston (Outside)	Hendry	$100
SSU - Pine Ridge	Citrus	$110
Astor Park	Lake	$125
Gen Dev Util-Port Labelle	Hendry	$125
Gen Dev Util-Port Labelle	Glades	$125
Jacksonville, City of	Duval	$140
SSU - Leisure Lakes	Highlands	$150
Belleview, City of (Outside)	Marion	$150
Wauchula, City of	Hardee	$150
Belleview, City of (Inside)	Marion	$150
SSU - Citrus Springs	Citrus	$150
Clay County Utility	Clay	$160
Green Cove Springs, City of	Clay	$200
Leesburg, City of	Lake	$215
SSU - Marion Oaks	Marion	$225
Port Richey, City of (In)	Pasco	$225
Intercostal Utilities, Inc	Duval	$234
Jax Beach, City- Low Density (E of A1A)	Duval	$250
Palatka, City of	Putnam	$250
Starke, City of	Bradford	$250
SSU - Lehigh	Lee	$263
Lake Wales, City of (Inside)	Polk	$275
Flagler Beach, City of	Flagler	$295
Penney Farms, Town of	Clay	$300
Aurbundale, City of (Inside)	Polk	$300
Port Richey, City of (Out)	Pasco	$300
Avon Park, City of	Highlands	$300
Gen Dev Util-Julington Creek	St. Johns	$315
Jax Beach, City- High Density (E of A1A)	Duval	$325
San Antonio, City of (Inside)	Pasco	$325
SSU - Seaboard Utilities	Hillsborough	$343
SSU - Beecher's Point	Putnam	$350
Pinellas County	Pinellas	$352
Sanlando Utilities	Seminole	$360
San Antonio, City of (Outside)	Pasco	$375
Talquin Electric Coop	Gadsden	$400
SSU - Amelia Island	Nassau	$401
Aurbundale, City of (Outside)	Polk	$405

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Lake Wales,Ccity of (Outside)	Polk	$412
Crystal River, City of (Out)	Citrus	$420
Baldwin, Town of	Duval	$420
Mount Dora, City of	Lake	$420
Crystal River, City of (Ins)	Citrus	$420
Orlando Utilities Commission	Orange	$425
Sebring, City of (Inside City)	Highlands	$444
SSU - Marco Shores	Collier	$452
SSU - Marco Island	Collier	$452
Daytona Beach (Inside)	Volusia	$462
Cape Coral	Lee	$493
St. Cloud, City of	Osceola	$495
Naples, City of	Collier	$500
Lake Hamilton, Town of	Polk	$500
Okeechobee, City of	Okeechobee	$500
Hernando County	Hernando	$525
Pasco County	Pasco	$532
Lake City, City of (Inside)	Columbia	$550
Lake City, City of (Outside)	Columbia	$550
Sebring, City of (Outside City)	Highlands	$555
Bushnell, City of	Sumter	$575
Daytona Beach (Out City - Zone 1)	Volusia	$578
SSU - Rosemont	Citrus	$600
Longwood, City of	Seminole	$600
Daytona Beach (Outside City - Zone 2)	Volusia	$614
Fl Cities Water Co. (So. Ft. Myers)	Lee	$625
Okeechobee, County of	Okeechobee	$625
Fl Cities Water Co. (No. Ft. Myers)	Lee	$625
Deland (Outside City)	Volusia	$640
Deland (Inside City)	Volusia	$640
Sanford, City of (Inside)	Seminole	$650
Sanford, City of (Outside)	Seminole	$650
Cocoa, City of	Bradford	$650
Lake Helen, City of	Volusia	$661
Lake Alfred, City of (In)	Polk	$675
Martin County (West W & S)	Martin	$700
Melbourne, City of	Brevard	$720
Orange City Utilities	Volusia	$750
Palm Bay, City of	Brevard	$750
Stuart, City of (In-S of Roosevelt Bridge)	Martin	$770
Gulf Utility Co.	Lee	$800

SERVICE AVAILABILITY ANALYSIS
WATER PLANT CAPACITY CHARGES INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Lake Alfred, city of (Out)	Polk	$825
SSU - Venice Garden	Sarasota	$835
North Port Utilities	Sarasota	$860
Winter Garden, City of (Inside)	Orange	$875
Citrus County Utilities	Citrus	$895
Plantation, City of	Broward	$899
Collier County	Collier	$900
Maitland, City of	Orange	$900
Lake Mary, City of	Seminole	$937
Stuart, City of (Out-S of Roosevelt Bridge)	Martin	$963
Ocoee, City of	Orange	$966
Orange County	Orange	$982
Manatee County	Manatee	$986
New Smyrna Beach, City of	Volusia	$996
St. Lucie County	St. Lucie	$1,000
Charlotte County Utilities	Charlotte	$1,000
Ormond Beach, City of (Outside City)	Volusia	$1,006
Ormond Beach, City of (In City)	Volusia	$1,006
Kissimmee, City of (Inside)	Osceola	$1,017
Lee County Utilities	Lee	$1,020
Port Orange Utilities (Inside)	Volusia	$1,050
Martin County (North W & S)	Martin	$1,080
Martin County (South W & S)	Martin	$1,200
Ormond Beach, City of (West Ormond)	Volusia	$1,252
Lady Lake, Town of	Lake	$1,268
Kissimmee, City of (Out & Kiss Sub)	Osceola	$1,272
Rotunda West Utility Corp	Charlotte	$1,272
Winter Garden, City of (Outside)	Orange	$1,313
Port Orange Utilities (Outside)	Volusia	$1,325
Hillsborough County (NW Region)	Hillsborough	$1,515
Bonita Springs Utilities	Lake	$1,550
Hillsborough County (SC Region)	Hillsborough	$1,590
Stuart, City of (In-S of Roosevelt Bridge)	Martin	$1,600
Punta Gorda, City of (inside)	Charlotte	$2,000
Punta Gorda, City of (outside)	Charlotte	$2,000
Ft. Myers, City of	Lee	$2,023
Gasparilla Isl Water Assoc, Inc.	Lee	$3,679

**** The shaded regions which represent the highest and the lowest charges are not included in the average.****

Average Water Plant Capacity Charge **$643**

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SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
SSU - Beecher's Point	Putnam	$130
SSU - Deltona	Volusia	$134
Gen Dev Util-Port Labelle	Hendry	$150
Gen Dev Util-Port Labelle	Glades	$150
SSU - Lehigh	Lee	$157
SSU - Leisure Lakes	Highlands	$160
Englewood	Sarasota	$196
Wauchula, City of	Hardee	$250
Palatka, City of	Putnam	$250
SSU - Spring Hill	Hernando	$254
SSU - Sunny Hills	Washington	$265
Flagler Beach, City of (Sewer only)	Flagler	$325
Flagler Beach, City of	Flagler	$325
SSU - Marion Oaks	Marion	$350
Sanlando Utilities	Seminole	$360
Green Cove Springs, City of	Clay	$400
SSU - Seaboard	Hillsborough	$438
Starke, City of	Bradford	$440
Lake Wales, City of (Inside)	Polk	$450
Okeechobee, City of	Okeechobee	$459
SSU - Marco Shores	Collier	$462
SSU - Marco Island	Collier	$462
Clay Utility	Clay	$465
Greenville, Town of	Madison	$500
Bowling Green, City of	Hardee	$500
SSU - Sugar Mill	Volusia	$542
Gen Dev Util-Julington Creek	St. Johns	$546
Gulf Utility Co.	Lee	$550
Fl Cities Water Co. (So. Ft. Myers)	Lee	$570
Fl Cities Water Co. (No. Ft. Myers)	Lee	$570
Okeechobee, County of	Okeechobee	$573
Clewiston (Inside)	Hendry	$600
Daytona Beach (InsideW & S)	Volusia	$611
Daytona Beach (Main/lats owner instal)	Volusia	$611
Intercostal Utilities, Inc	Duval	$625
SSU - Amelia Island	Nassau	$634
Lake Wales, City of (Outside)	Polk	$675
Belleview, City of (Outside)	Marion	$750
Belleview, City of (Inside)	Marion	$750
Clewiston (Outside)	Hendry	$750
Daytona Beach (Outside W & S - Zone 1)	Volusia	$764
Lake Alfred, City of (In)	Polk	$795

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SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Daytona Beach (Outside W & S - Zone 2)	Volusia	$813
Stuart, City of (Inside)	Martin	$825
Labelle, City of	Hendry	$900
Naples, City of	Collier	$900
Avon Park, City of	Highlands	$900
Aurbundale, City of (Inside)	Polk	$900
Volusia County Utilities	Volusia	$914
Martin County (West W & S)	Martin	$925
SSU - Venice Gardens	Sarasota	$946
Lake Alfred, City of (Out)	Polk	$975
Plantation, City of	Broward	$999
Jax Beach, City- Low Density (E of A1A)	Duval	$1,000
Jacksonville, City of	Duval	$1,026
Stuart, City of (Outside)	Martin	$1,031
Baldwin, Town of	Duval	$1,035
Crystal River, City of (Out)	Citrus	$1,050
Crystal River, City of (Ins)	Citrus	$1,050
Port Orange Utilities (Inside)	Volusia	$1,068
New Smyrna Beach, City of	Volusia	$1,074
Lakeland, City of	Polk	$1,100
Leesburg, City of	Lake	$1,150
Lake City, City of (Inside)	Columbia	$1,175
Lake City, City of (Outside)	Columbia	$1,175
Ormond Beach, City of (City)	Volusia	$1,183
Martin County (South W & S)	Martin	$1,200
Aurbundale, City of (Outside)	Polk	$1,215
Cape Coral	Lee	$1,226
Citrus County Utilities	Citrus	$1,238
Zephyrhills, City of	Pasco	$1,278
North Port Utilities	Sarasota	$1,280
Deland, City of (Outside City)	Volusia	$1,300
Deland, City of (Inside City)	Volusia	$1,300
St. Lucie County	St. Lucie	$1,300
Jax Beach, City- High Density (W of A1A)	Duval	$1,300
Manatee County	Manatee	$1,300
Martin County (North W & S)	Martin	$1,300
Collier County	Collier	$1,340
Pinellas County	Pinellas	$1,354
Mount Dora, City of	Lake	$1,400
Port Orange Utilities (Inside)	Volusia	$1,423
Melbourne, City of	Brevard	$1,425
Ormond Beach, City of (West Ormond)	Volusia	$1,427

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
SSU - Fl Cent Comm Park	Seminole	$1,435
Gasparilla Isl Water Assoc, Inc.	Lee	$1,456
Lee County Utilities	Lee	$1,460
Punta Gorda, City of (inside)	Charlotte	$1,500
Punta Gorda, City of (outside)	Charlotte	$1,500
Port Richey, City of (In)	Pasco	$1,500
St. Johns County Utilities	St. Johns	$1,561
Hernando County	Hernando	$1,600
Tampa, City of (Interbay District)	Hillsborough	$1,608
Pasco County Utilities	Pasco	$1,611
Tampa, City of (Main Outlet District)	Hillsborough	$1,622
Palm Bay, City of	Brevard	$1,650
SSU - Sugar Mill Woods	Citrus	$1,700
Sanford, City of (Inside)	Seminole	$1,700
Rotunda West Utility Corp	Charlotte	$1,716
Tampa, City of (Downtown District)	Hillsborough	$1,754
Tampa, City of (Central District)	Hillsborough	$1,769
Charlotte County Utilities	Charlotte	$1,770
Port Richey, City of (Out)	Pasco	$1,800
Altamonte Springs, City of	Seminole	$1,855
Tampa, City of (West River District)	Hillsborough	$1,866
Tampa, City of (Causeway District)	Hillsborough	$1,871
Ft. Myers, City of	Lee	$1,966
Winter Garden, City of (Inside)	Orange	$2,000
Hillsborough County (NW Region)	Hillsborough	$2,045
Kissimmee, City of (Inside)	Osceola	$2,070
Tampa, City of (Southeast District)	Hillsborough	$2,079
Casselberry, City of (Inside)	Seminole	$2,091
Lady Lake, Town of	Lake	$2,095
Sanford, City of (Outside)	Seminole	$2,125
Hillsborough County (Central Region)	Hillsborough	$2,155
Hillsborough County (South Region)	Hillsborough	$2,170
Bonita Springs Utilities	Lake	$2,183
St. Cloud, City of	Osceola	$2,195
Orange County	Orange	$2,279
Fernandina Beach, City of (Inside City)	Nassau	$2,411
Lake Mary, City of	Seminole	$2,499
Talquin Electric Coop	Gadsden	$2,500
Kissimmee, City of (Out & Kiss Sub)	Osceola	$2,586
Casselberry, City of (Outside)	Seminole	$2,614
SSU - Chuluota	Seminole	$2,730
Ocoee, City of	Orange	$2,865

SERVICE AVAILABILITY ANALYSIS
WASTEWATER PLANT CAPACITY CHARGES INCLUDING SSU
(THE HIGHEST AND LOWEST PLANT CAPACITY CHARGES HAVE BEEN EXCLUDED FROM THE AVERAGE)

UTILITY	COUNTY	PLANT CAPACITY
Maitland, City of	Orange	$2,890
Winter Garden, City of (Outside)	Orange	$3,000
Fernandina Beach, City of (Outside City)	Nassau	$3,012
Longwood, City of	Seminole	$3,450
Orlando, City of	Orange	$4,268
	Average Wastewater Plant Capacity Charge	**$1,247**

**** The shaded regions which represent the highest and the lowest charges are not included in the average.****

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SERVICE AVAILABILITY CHARGE ANALYSIS

SOUTHERN STATES UTILITIES, INC.	**ATTACHMENT J**
DOCKET NO. 950495-WS	**PAGE 1 OF 2**
TEST YEAR ENDED: DECEMBER 31, 1996	

WATER

GROSS BOOK VALUE	168,506,115
LAND	10,864,091
DEPRECIABLE ASSETS	157,642,024
ACCUMULATED DEPRECIATION TO DATE	46,023,742
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	84,569,109
NET PLANT AT DESIGN CAPACITY	83,937,006
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	62,976,282
MINIMUM LEVEL OF C.I.A.C.	37.37%
C.I.A.C. TO DATE	45,123,748
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	11,118,311
NET C.I.A.C. TO DATE	34,005,437
LEVEL OF C.I.A.C. TO DATE	27.76%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	22,151,609
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	23,859
COMPOSITE DEPRECIATION RATE	2.88%
COMPOSITE C.I.A.C. AMORTIZATION RATE	2.88%
NUMBER OF YEARS TO DESIGN CAPACITY	8.49

RECOMMENDED SERVICE AVAILABILITY CHARGE PER ERC	**1,379.00**
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	**61.73%**
NET C.I.A.C. AT DESIGN CAPACITY	**51,811,805**

MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	**401.55**
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	**37.37%**
NET C.I.A.C. AT DESIGN CAPACITY	**31,370,022**

MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	**1,911.72**
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	**75.00%**
NET C.I.A.C. AT DESIGN CAPACITY	**62,952,755**

SERVICE AVAILABILITY CHARGE ANALYSIS

SOUTHERN STATES UTILITIES, INC.	**ATTACHMENT J**
DOCKET NO. 950495-WS	**PAGE 2 OF 2**
TEST YEAR ENDED: DECEMBER 31, 1996	

WASTEWATER

GROSS BOOK VALUE	147,561,420
LAND	4,026,028
DEPRECIABLE ASSETS	143,535,392
ACCUMULATED DEPRECIATION TO DATE	44,673,919
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	56,499,800
NET PLANT AT DESIGN CAPACITY	91,061,620
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	55,861,226
MINIMUM LEVEL OF C.I.A.C.	37.86%
C.I.A.C. TO DATE	56,094,844
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	16,359,549
NET C.I.A.C. TO DATE	39,735,295
LEVEL OF C.I.A.C. TO DATE	38.62%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	20,981,203
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	3,515
COMPOSITE DEPRECIATION RATE	3.85%
COMPOSITE C.I.A.C. AMORTIZATION RATE	3.85%
NUMBER OF YEARS TO DESIGN CAPACITY	2.14

RECOMMENDED COMBINEDSERVICE AVAILABILITY CHARGES PER ERC	**1,950.00**
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	**45.77%**
NET C.I.A.C. AT DESIGN CAPACITY	**41,674,535**

MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	**0.00**
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	**37.86%**
NET C.I.A.C. AT DESIGN CAPACITY	**35,113,641**

MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	**9,862.38**
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	**75.00%**
NET C.I.A.C. AT DESIGN CAPACITY	**68,296,215**

OTHER ISSUES

ISSUE 139: DROPPED.

ISSUE 140: Should the utility's requested AFPI charges be approved?

RECOMMENDATION: No. Adjustments are necessary to reflect the Commission-approved used and useful amounts on a per plant basis and to cap the charges to staff's recommended plant capacity charges. Schedule 9, attached to the back of this recommendation, provides the charges and detailed calculations behind each charge recommended by staff. The effective date of the charges should be January 1, 1997. All of SSU's prior tariff charges for AFPI should be cancelled as of January 1, 1997. (MERCHANT, B. DAVIS)

POSITION OF PARTIES

SSU: Yes, per the MFRs. Also, if used and useful levels are adjusted with changes in property taxes, etc. AFPI must be adjusted.

MARCO ET AL: No position.

NASSAU ASSOCIATIONS: No position.

KEYSTONE/MARION: No position.

BURNT STORE: No position.

OPC: No position.

STAFF ANALYSIS: Utility witness Ludsen testified that the AFPI charges requested by SSU were the product of mechanical calculations. Mr. Ludsen further testified that there were three exceptions to these mechanical calculations. The first exception was that SSU proposed to cap the AFPI charges for any service area at an amount equal to its requested level of the applicable service availability charges. Thus, the plant capacity AFPI charges for conventional water would be capped at $750, the maximum AFPI for reverse osmosis water would be $1,500, with a $1,500 cap for wastewater. SSU applied the cap to keep the charges for new customers competitive with the neighboring utilities' charges. Mr. Ludsen asserted that if no caps were applied, thousands of dollars of AFPI would impede growth and would never be collected, which would not serve the customers or SSU's shareholders. (TR 1411-1412)

The second requested exception was to apply the cap to AFPI charges even where the cap served to reduce the current AFPI charge. Based on SSU's calculations, this reduction only occurred in the Chuluota, Florida Central Commerce Park and Marco Island wastewater service areas. Mr. Ludsen testified that the reduction to an existing AFPI charge is consistent with the theory of applying the cap, which is to assist growth by keeping the utility competitive. (TR 1412)

For the third exception, SSU multiplied the current AFPI charges by the ERCs which remained at the time the current charges were set and then compared this amount to the product of the new AFPI charges times the remaining ERCs at this time. Subject to the cap discussed above, SSU left the existing AFPI charges in place where the total revenue collected under the existing charge was greater than the revenue which could be expected if new AFPI charges were implemented. (TR 1413)

Utility witness Bliss testified that the AFPI charges were calculated using the formula which the Commission has consistently used in the past. The cost of qualifying assets were the amounts of non-used and useful investment less accumulated depreciation. The net investment was divided by the number of ERCs remaining until build-out. The per ERC allowances for rate of return, income taxes, property taxes, and depreciation expense were calculated to arrive at a per ERC carrying cost for the non-used and useful investment. SSU calculated AFPI for lines and treatment plant for every water and wastewater facility, but those charges were subject to the limitations testified to by Mr. Ludsen. (TR 1106-1107; EXH 67, Vol VII)

The record has many other instances where the issue of AFPI is addressed, but only regarding whether plant should be recovered through current rates or AFPI. No other parties presented any additional evidence in the record regarding the specific determination of AFPI, other than a fall-out result.

Staff has reviewed the utility's requested AFPI charges. We believe that the utility's calculations were made consistent with Rule 25-30.433, Florida Administrative Code, regarding AFPI. However, according to the Commission's vote on the revenue requirement at the July 31, 1996 Special Agenda Conference, many changes were made to the utility's requested amounts which will have an impact on the AFPI calculations. In its brief, SSU requested that if any changes were made to used and useful levels, that the AFPI charges be adjusted accordingly. Staff agrees that the changes are a fall-out and should be flowed-through to the

components included in AFPI calculations. We also agree with the utility that a cap can be applied to individual AFPI charges for each facility. Staff, however, has used our recommended plant capacity charges (Issue 138) instead of SSU's requested amounts as a cap. Those charges are $700 and $1,300 for water and wastewater, respectively.

Regarding the utility's request to use the old tariff if it is higher than the new (its third exception), staff does not believe that this is appropriate. To use the old charge when it is higher would be a complete mismatch of the current AFPI components. Staff has recommended that AFPI be adjusted for all changes that resulted from the revenue requirement approved by the Commission. Many of the facilities had major changes made to the used and useful adjustments, especially on some plants where SSU had requested 100%. In those circumstances we have included AFPI. With the changes in used and useful, corresponding changes are made for the future number of customers for each facility as well as other expenses. Accordingly, staff believes that the AFPI charges should be a fall-out based on the circumstances approved by the Commission, subject to the cap as discussed above, and should not be the greater of the old or new charge.

Staff has attached Schedule 9 at the end of this recommendation, which provides the specific charges and the detail calculations behind each charge recommended by staff. The charges are organized in alphabetical order by facility. For each facility, a separate schedule is attached for plant capacity and main extension for both water and wastewater, if applicable. Facilities that do not have AFPI are not shown and of those shown, not all will have both a plant capacity and main extension fee for water and wastewater. This is due to the individual circumstances that drive the charge. If plant is 100% used and useful, no AFPI is required.

Rule 25-30.434(4), Florida Administrative Code, requires that the charges become effective the month following the end of the period used to determine the charge. Since the test year for this docket is the year ended December 31, 1996, the charges should be effective January 1, 1997. This is consistent with the utility's requested effective date. Further, that section states that if any connections have been made between the beginning date and the effective date of the charge, no AFPI will be collected from those connections. For any given facility, a prior charge would be effective until that time. Further, all of SSU's prior tariff charges for AFPI should be cancelled as of January 1, 1997.

ISSUE 142: Should the utility be required to offer the option of electronic funds transfer for direct payment of customer bills?

STAFF RECOMMENDATION: The utility implemented this electronic fund transfer option in April 1996. Therefore, it is not necessary to require the utility to do so. (GROOM)

POSITION OF THE PARTIES

SSU: This requirement is not necessary. SSU will have implemented the electronic funds transfer process in April 1996.

MARCO ET AL: Yes.

NASSAU ASSOCIATIONS: No Position.

OPC: Yes.

STAFF ANALYSIS: The utility has implemented this electronic fund transfer in April 1996. OPC Witness Teasley testified that about 6,500 customers are now paying their bills through electronic fund transfers. (TR 5006) Witness Hanson testified that he has recently started using this service and believes it to be a good idea. (TR 3150-3151) Because the program has been implemented, staff recommends that it is not necessary to require the utility to do so.

LEGAL ISSUES

ISSUE 143: DROPPED.

ISSUE 146: Are uniform rates as proposed by SSU in the instant case both in accord with statutes and constitutional?

RECOMMENDATION: Yes. The Commission may lawfully approve the implementation of a uniform rate structure pursuant to Section 367.021(11), Florida Statutes, upon making the requisite finding that SSU is a single system composed of facilities and land functionally related in the provision of water and wastewater utility service to the public. (CAPELESS)

POSITION OF PARTIES

SSU: Yes.

BURNT STORE: Adopt position of Keystone/Marion.

KEYSTONE/MARION: Yes. The uniform rates proposed by SSU are legal under both the statute and the First District Court of Appeal's recent decision on uniform rates.

MARCO ET AL.: No. They are unlawful because they include capital costs not "used and useful" in providing service as well as expenses not necessary to the services provided. They are unduly discriminatory amongst customer groups and are unconstitutional because they are a "taking" in violation of the Federal and State Constitutions.

NASSAU ASSOCIATIONS: Adopt the position of Marco et al.

OPC: No position.

STAFF ANALYSIS: SSU proposes to implement a uniform rate structure comprised of two classifications for residential water users; one for customers served by conventional water facilities and the other for customers served by reverse osmosis water facilities. The utility also proposes to implement a uniform rate structure with one classification for all residential wastewater customers. (TR 1400)

In its brief, SSU states that the Commission has no jurisdiction to interpret statutes or laws other than Chapter 367, Florida Statutes, or to decide constitutional questions in order to defeat the utility's request for uniform rates. SSU states that

uniform rates are fair, just and reasonable and not unduly discriminatory. Moreover, SSU argues that pursuant to Citrus County v. SSU, 656 So. 2d 1307, 1311 (Fla. 1st DCA 1995), a uniform rate structure may be approved if the utility's land and facilities are functionally related, as required by the statute. By Order No. PSC-95-0894-FOF-WU, issued July 21, 1995, in Docket No. 930945-WS, which Order has been officially recognized in this proceeding, the Commission held that all of SSU's facilities and land are functionally related statewide. SSU has presented virtually identical evidence of such functional relatedness in this docket. (See issue 117 of the recommendation.) SSU's position is that uniform rates are lawful because they comply with all applicable criteria of Chapter 367, Florida Statutes.

The position of the City of Keystone Heights and the Marion Oaks Homeowners Association (Keystone/Marion) aligns with SSU's position on this issue. They add that because the 1st DCA has found uniform rates appropriate (citing to Board of County Comm'rs v. Beard, 601 So. 2d 1307 (Fla. 1st DCA 1995)), as well as legal for SSU upon an appropriate evidentiary finding (Citrus County v. SSU), a constitutional infirmity based on a uniform rate structure argument is highly unlikely.

Marco et al. (Marco) devotes approximately thirty-eight pages of its brief to this issue. First, it argues that the Citrus County v. SSU Court did not reject, but declined to address, the several grounds raised by the customers in opposition to uniform rates because it reversed on the ground that the Commission exceeded its statutory authority by approving uniform statewide rates based on the evidence produced.

According to Marco, it is a violation of Section 367.081(2)(a), Florida Statutes, for the Commission to impose uniform rates without any regard for whether the resulting rate base and operating expenses are necessary or used and useful to the utility service being provided to the customers of any particular facility. (BR 87-88) Marco cites to C.F. Indus., Inc. v. Nichols, 536 So. 2d 234, 238-39 (Fla. 1988) in arguing that shifting the costs of serving one group of customers to another is discriminatory because it causes one group to pay more than their fair share and gives unlawfully preferential treatment to those customers who are not required to pay the costs of their services. (BR 114-15) Moreover, as witness Beecher testified, water pricing that does not accurately reflect cost of service sends incorrect signals to consumers and could encourage wasteful consumption, especially when the rate charged is less than the cost of providing the service. (TR 1579; BR 96)

Marco argues that by approving a uniform rate structure, the Commission will destroy the legitimate expectations of customers in certain service areas that they purchased both service availability and lower rates by paying higher levels of CIAC than customers in other service areas. (BR 92-93; EXH 130) Marco also argues that the adoption of statewide uniform rates will result in an unconstitutional taking of customers' CIAC under the Florida and Federal Constitutions because CIAC will consequently be redistributed from one subdivision's rate base to another. According to Marco, CIAC must be considered protected private property pursuant to Blumberg v. Pinellas County, 836 F.Supp. 839, 846 (M.D.Fla. 1993) (finding that the County's water deposit policy was applied in a discriminatory way which required customers with larger deposits to unfairly bear the burden of water system costs of those paying smaller deposits; also finding that a protected property interest existed in the utility customer deposits as a matter of law and that an unconstitutional taking occurred when the County failed to return interest on those deposits to the customers). (BR 116-18)

Marco quotes from several pages of Wabash Valley Elec. Co. v. Young, 287 U.S. 488 (1933), as legal support for treating SSU's non-interconnected water and wastewater facilities as separate systems for ratemaking purposes. Marco also relies upon Action Group v. Deason, 615 So. 2d 683 (Fla. 1993) for the proposition that uniform rates are unduly discriminatory.

Finally, staff notes that in its brief, Marco presents a "non issue comment on size of case" and a "non issue overview and conclusion," consisting of eleven pages. (BR 118-28) However, Rule 25-22.056(3), Florida Administrative Code, requires that:

> [i]n any proceeding where a prehearing order has been issued, and such prehearing order contains a statement of the issues as well as the positions of the parties thereon, all post-hearing statements and other documents filed pursuant to this rule shall conform to the form and content of the statement of the issues and positions.

By failing to identify these "non issues" in its prehearing statement, Marco has waived them. PSC-95-1208-PCO-WS at 5; Rule 25-22.056(3)(a), Florida Administrative Code. Moreover, Rule 25-22.056(3)(b), Florida Administrative Code, requires that if a brief is filed, each argument must be identified by the issue number to which it relates. For these reasons, staff does not address these "non issues."

Staff is persuaded generally by the positions of SSU and Keystone/Marion on this issue. The 1st DCA has not ruled upon the constitutionality of implementing a uniform rate structure. Nevertheless, because the Commission is not empowered to rule upon constitutional questions, we decline to speculate on the matter. For this same reason, we decline to address Marco's argument that the adoption of statewide uniform rates will result in an unconstitutional taking of customers' CIAC.[1]

The Commission has exclusive jurisdiction over each utility with respect to its authority, service, and rates. Section 367.011(2), Florida Statutes. Pursuant to Section 367.081(2)(a), Florida Statutes, the Commission must "fix rates which are just, reasonable, compensatory, and not unfairly discriminatory." Section 367.081(2)(a), Florida Statutes, requires, among other things, that the Commission allow a utility to collect a fair return on its investment in property used and useful in the public service. The rate of return "cannot be set so low as to confiscate the property of the utility, nor can it be made so high as to provide greater than a reasonable rate of return, thereby prejudicing the consumer." United Tel. Co. v. Mayo, 345 So. 2d 648, 651 (Fla. 1977). The Commission will set lawful rates for SSU so long as it finds that those rates will provide the utility an opportunity to earn a reasonable rate of return on its investment without unduly discriminating between customers who are similarly situated and who receive essentially the same service.

The Commission may lawfully approve the implementation of a uniform rate structure pursuant to Section 367.021(11), Florida Statutes, upon making the requisite finding that SSU is a single system composed of facilities and land functionally related in the provision of water and wastewater service to the public in a manner beyond fiscal functions resulting from common ownership. Citrus County v. SSU, 656 So. 2d at 1310-11. SSU's facilities need not be physically connected in order to constitute a functionally related system under the law. Id. Staff believes that the record is replete with testimony supporting SSU's contention that its land and facilities are functionally related and constitute one system as required by law. See issue 117 of this recommendation. If the

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[1]"As an administrative agency created by the legislature, 'the Commission's power, duties and authority are those and only those that are conferred expressly or impliedly by statute of the State.'" Citrus County v. SSU, 1307 So. 2d at 1311 (quoting Rolling Oaks Utils. v. FPSC, 533 So. 2d 770, 773 (Fla. 1st DCA 1988).

Commission approves issue 117, it may lawfully approve a uniform rate structure in this docket.

Marco et al. essentially present various arguments as to why uniform rates should be per se unlawful. The fact is, however, that they are not. Staff believes that because Florida law allows the Commission to set uniform rates for a utility system that is composed of facilities and land functionally related in the provision of water and wastewater service to the public, Citrus County v. SSU, 656 So. 2d at 1309, Marco's arguments must fail. Clearly, Marco believes the Commission should not impose uniform rates in this docket. Marco evidently believes that the law is unconstitutional, at least as applied to them. If such is the case, they may challenge the law in an appropriate forum. Accordingly, staff recommends that the Commission may lawfully approve the implementation of a uniform rate structure pursuant to Section 367.021(11), Florida Statutes, upon making the requisite finding that SSU is a single system composed of facilities and land functionally related in the provision of water and wastewater utility service to the public, as recommended in issue 117.

ISSUE 147: Should the docket be closed?

RECOMMENDATION: This docket should be closed after the time for filing an appeal has run, upon staff's verification that the utility has completed the required refunds with interest and the proper revised tariff sheets and customer notice have been filed by the utility and approved by staff. Further, the utility's bond may be released upon staff's verification that the refund has been completed. (GALLOWAY, O'SULLIVAN)

POSITION OF THE PARTIES

SSU: No position.

MARCO ET AL: Adopts OPC's position.

NASSAU ASSOCIATIONS: No position.

OPC: No position.

STAFF ANALYSIS: This docket should be closed after the time for filing an appeal has run, upon staff's verification that the utility has completed the required refunds with interest and the proper revised tariff sheets and customer notice have been filed by the utility and approved by staff. Further, the utility's bond may be released upon staff's verification that the refund has been completed.

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Water Rates

Schedule 1a

No.	Water Service Area	TOT	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed Rate with Staff Adjustments		Uniform Rate Differentiated by Type of Treatment		Uniform Rate Differentiated by CIAC		Uniform Rate Differentiated by CIAC and Type of Treatment		Hybrid Between Modified Stand Alone and Uniform Rates	
				Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonag Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge
1	Amelia Island	A	75	$4.90	$1.02	$6.16	$0.79	$5.68	$0.70	$5.99	$0.73	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$7.60	$1.47	$6.89	$1.25	$9.71	$1.81
84	Apache Shores	F	21	$5.80	$4.62	$5.80	$4.62	$9.69	$7.68	$6.08	$4.67	$9.98	$1.93	$8.07	$1.71	$7.24	$1.32	$10.48	$2.02	$7.57	$1.38	$5.80	$4.62
9	Apple Valley	A	26	$7.39	$1.53	$9.14	$1.38	$8.66	$1.29	$9.10	$1.35	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$10.48	$2.02	$8.43	$1.54	$9.71	$1.81
60	Bay Lake Estates	PC	7	$17.60	$3.44	$17.60	$3.44	$17.56	$3.44	$17.88	$3.49	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$17.60	$3.44
11	Beacon Hills	A	52	$7.39	$1.53	$10.31	$1.36	$9.83	$1.27	$10.34	$1.33	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$8.72	$1.68	$8.12	$1.48	$9.71	$1.81
86	Beecher's Point	PW	12	$14.90	$3.71	$14.90	$3.71	$26.29	$6.54	$15.18	$3.76	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$14.90	$3.71
10	Buenaventura Lakes	A	52	$7.39	$1.53	$5.90	$1.73	$5.42	$1.64	$5.70	$1.72	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$8.72	$1.68	$7.80	$1.42	$9.71	$1.81
77	Burnt Store	R	5	$13.80	$3.82	$13.80	$3.82	$19.11	$5.27	$14.08	$3.87	$9.98	$1.93	$20.88	$2.70	$25.58	$4.66	$11.77	$2.27	$25.82	$4.70	$13.80	$3.82
63	Carlton Village	PC	9	$17.10	$3.49	$17.10	$3.49	$18.02	$3.67	$17.38	$3.54	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$17.10	$3.49
47	Chuluota	A	8	$16.34	$2.85	$14.90	$3.00	$14.42	$2.91	$15.14	$3.06	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$9.71	$1.81
13	Citrus Park	PC	55	$9.13	$1.97	$7.75	$1.88	$7.27	$1.79	$7.63	$1.88	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$8.72	$1.68	$4.69	$0.85	$9.71	$1.81
12	Citrus Springs	A	12	$7.39	$1.53	$7.22	$1.74	$6.74	$1.65	$7.08	$1.73	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.28	$2.18	$8.86	$1.61	$9.71	$1.81
44	Crystal River Highlands	F	48	$13.26	$2.82	$13.57	$2.95	$13.09	$2.86	$13.74	$3.00	$9.98	$1.93	$8.07	$1.71	$7.24	$1.32	$9.29	$1.80	$6.93	$1.26	$9.71	$1.81
35	Daetwyler Shores	PW	2	$10.35	$2.58	$14.94	$2.30	$14.46	$2.21	$15.20	$2.32	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
67	Deep Creek	PW	13	$13.50	$3.85	$13.50	$3.85	$16.37	$4.65	$13.78	$3.90	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$13.50	$3.85
4	Deltona	A	42	$7.04	$1.19	$6.88	$1.19	$6.40	$1.10	$6.74	$1.15	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$9.29	$1.80	$7.80	$1.42	$9.71	$1.81
40	Del Ray Manor	A	3	$13.26	$2.82	$20.07	$2.13	$19.59	$2.04	$20.57	$2.14	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$9.71	$1.81
18	Druid Hills	A	4	$9.13	$1.97	$11.45	$1.79	$10.97	$1.70	$11.51	$1.79	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$9.71	$1.81
92	East Lake Harris Estates	PC	1	$7.80	$4.42	$7.80	$4.42	$19.72	$11.18	$8.08	$4.47	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$7.80	$4.42
36	Fern Park	A	4	$10.35	$2.58	$12.78	$2.52	$12.30	$2.43	$12.90	$2.55	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$9.71	$1.81
29	Fern Terrace	PC	7	$9.13	$1.97	$12.60	$2.22	$12.12	$2.13	$12.73	$2.24	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
28	Fisherman's Haven	PC	25	$9.13	$1.97	$9.57	$2.51	$9.09	$2.42	$9.55	$2.54	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$10.48	$2.02	$5.63	$1.03	$9.71	$1.81
94	Fountains	A	45	$17.20	$3.48	$17.20	$3.48	$49.15	$9.95	$17.48	$3.53	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$9.29	$1.80	$7.80	$1.42	$17.20	$3.48
82	Fox Run	F	15	$18.60	$3.34	$18.60	$3.34	$29.15	$5.22	$18.88	$3.39	$9.98	$1.93	$8.07	$1.71	$7.24	$1.32	$11.28	$2.18	$8.00	$1.46	$18.60	$3.34
57	Friendly Center	PC	19	$14.50	$3.75	$14.50	$3.75	$14.19	$3.70	$14.78	$3.80	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$14.50	$3.75
22	Geneva Lake Estates	PC	14	$9.13	$1.97	$10.81	$1.99	$10.33	$1.90	$10.85	$1.99	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$9.71	$1.81
70	Golden Terrace	PW	5	$9.20	$4.28	$9.20	$4.28	$11.90	$5.50	$9.48	$4.33	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.20	$4.28
89	Gospel Island Estates	F	59	$16.20	$3.58	$16.20	$3.58	$33.51	$7.41	$16.48	$3.63	$9.98	$1.93	$8.07	$1.71	$7.24	$1.32	$8.72	$1.68	$6.62	$1.21	$16.20	$3.58
17	Grand Terrace	PC	35	$9.13	$1.97	$10.92	$1.81	$10.44	$1.72	$10.96	$1.81	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$9.89	$1.91	$5.32	$0.97	$9.71	$1.81
58	Harmony Homes	PC	0	$19.20	$3.28	$19.20	$3.28	$19.12	$3.27	$19.48	$3.33	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$19.20	$3.28
83	Hermits Cove	A	3	$8.70	$4.33	$8.70	$4.33	$13.85	$6.87	$8.98	$4.38	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$8.70	$4.33
26	Hobby Hills	PC	3	$9.13	$1.97	$9.12	$2.38	$8.64	$2.29	$9.07	$2.40	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
69	Holiday Haven	PW	47	$9.50	$4.25	$9.50	$4.25	$11.83	$5.27	$9.76	$4.30	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$9.29	$1.80	$5.00	$0.91	$9.50	$4.25
59	Holiday Heights	PC	7	$19.10	$3.29	$19.10	$3.29	$19.03	$3.28	$19.38	$3.34	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$19.10	$3.29
31	Imperial Terrace	PC	22	$10.35	$2.58	$8.83	$2.81	$8.35	$2.72	$8.76	$2.86	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$10.48	$2.02	$6.06	$1.10	$9.71	$1.81
56	Intercession City	PC	6	$16.34	$3.23	$12.95	$3.75	$12.47	$3.66	$13.23	$3.80	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
48	Interlachen Lake Est./Park Manor	A	14	$16.34	$2.85	$10.19	$3.58	$9.71	$3.49	$10.19	$3.67	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.28	$2.18	$8.86	$1.61	$9.71	$1.81

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Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Water Rates

Schedule 1a

No.	Water Service Area	TOT	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed Rate with Staff Adjustments		Uniform Rate Differentiated by Type of Treatment		Uniform Rate Differentiated by CIAC		Uniform Rate Differentiated by CIAC and Type of Treatment		Hybrid Between Modified Stand Alone and Uniform Rates	
				Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonag Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge
79	Jungle Den	PW	26	$6.00	$4.60	$6.00	$4.60	$8.45	$6.53	$6.28	$4.65	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$10.48	$2.02	$5.63	$1.03	$6.00	$4.60
42	Keystone Club Estates	PC	3	$13.26	$2.82	$12.22	$3.06	$11.74	$2.97	$12.32	$3.12	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
19	Keystone Heights	A	6	$9.13	$1.97	$9.71	$1.97	$9.23	$1.88	$9.70	$1.97	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$9.71	$1.81
33	Kingswood	PW	2	$10.35	$2.58	$9.31	$2.79	$8.83	$2.70	$9.27	$2.83	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
68	Lake Ajay Estates	A	22	$23.70	$2.83	$23.70	$2.83	$28.93	$3.46	$23.98	$2.88	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$10.48	$2.02	$8.43	$1.54	$23.70	$2.83
71	Lake Brantley	A	4	$17.60	$3.44	$17.60	$3.44	$23.25	$4.53	$17.88	$3.49	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$17.60	$3.44
39	Lake Conway Park	PW	1	$13.26	$2.82	$13.67	$2.73	$13.19	$2.64	$13.84	$2.77	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
21	Lake Harriet Estates	A	23	$9.13	$1.97	$10.15	$2.05	$9.67	$1.96	$10.17	$2.06	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$10.48	$2.02	$8.43	$1.54	$9.71	$1.81
78	Lakeside	F	2	$16.40	$3.56	$16.40	$3.56	$22.73	$4.93	$16.68	$3.61	$9.98	$1.93	$8.07	$1.71	$7.24	$1.32	$11.77	$2.27	$8.26	$1.50	$16.40	$3.56
85	Lakeview Villas	PC	0	$13.70	$3.83	$13.70	$3.83	$22.71	$6.38	$13.98	$3.88	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$13.70	$3.83
46	Lehigh	L	28	$16.34	$2.85	$8.89	$3.58	$8.41	$3.49	$8.83	$3.66	$9.98	$1.93	$8.07	$1.71	$13.05	$2.38	$10.48	$2.02	$13.13	$2.39	$9.71	$1.81
15	Leilani Heights	PC	24	$9.13	$1.97	$10.39	$1.71	$9.91	$1.62	$10.41	$1.70	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$10.48	$2.02	$5.63	$1.03	$9.71	$1.81
80	Leisure Lakes	A	36	$7.40	$4.46	$7.40	$4.46	$10.61	$6.37	$7.68	$4.51	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$9.89	$1.91	$8.12	$1.48	$7.40	$4.46
53	Marco Island	RL	12	$16.34	$2.85	$21.52	$2.69	$21.04	$2.60	$21.80	$2.74	$9.98	$1.93	$20.88	$2.70	$19.31	$3.52	$11.28	$2.18	$19.56	$3.56	$9.71	$1.81
88	Marco Shores	L	23	$12.30	$3.97	$12.30	$3.97	$24.91	$8.08	$12.58	$4.02	$9.98	$1.93	$8.07	$1.71	$13.05	$2.38	$10.48	$2.02	$13.13	$2.39	$12.30	$3.97
16	Marion Oaks	A	15	$9.13	$1.97	$7.67	$2.12	$7.19	$2.03	$7.54	$2.13	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.28	$2.18	$8.86	$1.61	$9.71	$1.81
14	Meredith Manor	A	9	$9.13	$1.97	$9.51	$1.76	$9.03	$1.67	$9.48	$1.75	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$9.71	$1.81
66	Morningview	PC	3	$16.70	$3.53	$16.70	$3.53	$19.69	$4.16	$16.98	$3.58	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$16.70	$3.53
37	Oak Forest	PC	12	$10.35	$2.58	$12.11	$2.67	$11.63	$2.58	$12.22	$2.71	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$9.71	$1.81
30	Oakwood	PW	10	$10.35	$2.58	$8.16	$2.86	$7.68	$2.77	$8.06	$2.91	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$9.71	$1.81
20	Palisades Country Club	PC	3	$9.13	$1.97	$15.58	$1.42	$15.10	$1.33	$15.88	$1.40	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
64	Palm Port	A	12	$11.50	$4.05	$11.50	$4.05	$13.34	$4.33	$11.78	$4.10	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.28	$2.18	$8.86	$1.61	$11.50	$4.05
32	Palm Terrace	PC	30	$10.35	$2.58	$8.61	$2.86	$8.13	$2.77	$8.53	$2.91	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$9.89	$1.91	$5.32	$0.97	$9.71	$1.81
93	Palm Valley	PW	1	$15.10	$3.69	$15.10	$3.69	$38.29	$9.38	$15.38	$3.74	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$15.10	$3.69
95	Palms Mobile Home Park	F	2	$6.90	$4.51	$6.90	$4.51	$23.51	$15.30	$7.18	$4.56	$9.98	$1.93	$8.07	$1.71	$7.24	$1.32	$11.77	$2.27	$8.26	$1.50	$6.90	$4.51
34	Picciola Island	PC	16	$10.35	$2.58	$11.64	$2.56	$11.16	$2.47	$11.71	$2.59	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$5.63	$1.03	$9.71	$1.81
2	Pine Ridge	PC	28	$4.90	$1.02	$4.96	$1.14	$4.48	$1.05	$4.70	$1.10	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$10.48	$2.02	$5.63	$1.03	$9.71	$1.81
25	Pine Ridge Estates	A	54	$9.13	$1.97	$11.09	$2.15	$10.61	$2.06	$11.13	$2.16	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$8.72	$1.68	$7.49	$1.36	$9.71	$1.81
43	Piney Woods	A	5	$13.26	$2.82	$15.67	$2.74	$15.19	$2.65	$15.95	$2.78	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$9.71	$1.81
65	Point O' Woods	F	16	$12.20	$3.98	$12.20	$3.98	$13.96	$4.55	$12.48	$4.03	$9.98	$1.93	$8.07	$1.71	$7.24	$1.32	$11.28	$2.18	$8.00	$1.46	$12.20	$3.98
41	Pomona Park	PC	12	$13.26	$2.82	$10.52	$3.12	$10.04	$3.03	$10.54	$3.18	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$9.71	$1.81
55	Postmaster Village	PC	7	$16.34	$3.23	$16.91	$3.31	$16.43	$3.22	$17.19	$3.36	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
91	Quail Ridge	PC	3	$19.90	$3.21	$19.90	$3.21	$47.54	$7.64	$20.18	$3.26	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$19.90	$3.21
27	Remington Forest	A	41	$9.13	$1.97	$14.90	$1.90	$14.42	$1.81	$15.14	$1.90	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$9.29	$1.80	$7.80	$1.42	$9.71	$1.81
50	River Grove	A	11	$16.34	$2.85	$14.07	$3.37	$13.59	$3.28	$14.35	$3.42	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.28	$2.18	$8.86	$1.61	$9.71	$1.81
54	Rolling Green/Rosemont	PC	11	$16.34	$3.23	$22.63	$2.73	$22.15	$2.64	$22.91	$2.78	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$9.71	$1.81
18	Salt Springs	PC	2	$10.35	$2.58	$20.46	$1.90	$19.98	$1.81	$20.98	$1.90	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81

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EL 1002

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Water Rates

Schedule 1a

No.	Water Service Area	TOT	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed Rate with Staff Adjustments		Uniform Rate Differentiated by Type of Treatment		Uniform Rate Differentiated by CIAC		Uniform Rate Differentiated by CIAC and Type of Treatment		Hybrid Between Modified Stand Alone and Uniform Rates	
				Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonag Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge
51	Samira Villas	PC	35	$16.34	$2.85	$13.63	$3.43	$13.15	$3.34	$13.91	$3.48	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$9.89	$1.91	$5.32	$0.97	$9.71	$1.81
6	Silver Lake Est./Western Shores	A	24	$7.04	$1.19	$7.86	$1.21	$7.38	$1.12	$7.75	$1.18	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$10.48	$2.02	$8.43	$1.54	$9.71	$1.81
81	Silver Lake Oaks	A	4	$14.40	$3.76	$14.40	$3.76	$21.55	$5.65	$14.68	$3.81	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$14.40	$3.76
75	Skycrest	PC	6	$13.20	$3.88	$13.20	$3.88	$18.02	$5.32	$13.48	$3.93	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$13.20	$3.88
7	Spring Gardens	PC	25	$7.39	$1.53	$4.89	$1.73	$4.41	$1.64	$4.63	$1.72	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$10.48	$2.02	$5.63	$1.03	$9.71	$1.81
87	Stone Mountain	PC	12	$25.10	$2.69	$25.10	$2.69	$45.26	$4.84	$25.38	$2.74	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$25.10	$2.69
74	St. John's Highlands	A	11	$8.30	$4.37	$8.30	$4.37	$11.28	$5.93	$8.58	$4.42	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.28	$2.18	$8.86	$1.61	$8.30	$4.37
76	Sugar Mill	L	49	$9.40	$4.26	$9.40	$4.26	$12.92	$5.88	$9.68	$4.31	$9.98	$1.93	$8.07	$1.71	$13.05	$2.38	$9.29	$1.80	$12.49	$2.28	$9.40	$4.26
3	Sugar Mill Woods	A	56	$4.90	$1.02	$4.35	$1.21	$3.87	$1.12	$4.05	$1.18	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$8.72	$1.68	$7.49	$1.36	$9.71	$1.81
62	Sunny Hills	A	5	$10.70	$4.13	$10.70	$4.13	$11.01	$4.26	$10.98	$4.18	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$10.70	$4.13
61	Sunshine Parkway	A	13	$36.50	$1.55	$36.50	$1.55	$36.69	$1.56	$36.78	$1.60	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.28	$2.18	$8.86	$1.61	$36.50	$1.55
49	Tropical Park	PC	5	$16.34	$2.85	$11.48	$3.55	$11.00	$3.46	$11.55	$3.63	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
5	University Shores	A	68	$7.04	$1.19	$7.30	$1.25	$6.82	$1.16	$7.17	$1.22	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$8.15	$1.57	$7.18	$1.31	$9.71	$1.81
23	Valencia Terrace	PC	6	$9.13	$1.97	$8.39	$2.24	$7.91	$2.15	$8.31	$2.26	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.77	$2.27	$6.33	$1.15	$9.71	$1.81
45	Venetian Village	PC	20	$13.26	$2.82	$11.53	$3.24	$11.05	$3.15	$11.59	$3.31	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$10.48	$2.02	$5.63	$1.03	$9.71	$1.81
72	Welaka/Saratoga Harbour	A	5	$9.40	$4.26	$9.40	$4.26	$12.61	$5.71	$9.68	$4.31	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$11.77	$2.27	$9.13	$1.66	$9.40	$4.26
24	Westmont	PW	53	$9.13	$1.97	$10.49	$2.03	$10.01	$1.94	$10.52	$2.04	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$8.72	$1.68	$4.69	$0.85	$9.71	$1.81
52	Windsong	PC	44	$16.34	$2.85	$14.34	$3.39	$13.86	$3.30	$14.62	$3.44	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$9.29	$1.80	$5.00	$0.91	$9.71	$1.81
8	Woodmere	A	45	$7.39	$1.53	$9.39	$1.30	$8.91	$1.21	$9.36	$1.27	$9.98	$1.93	$8.07	$1.71	$8.14	$1.48	$9.29	$1.80	$7.80	$1.42	$9.71	$1.81
90	Wootens	PC	10	$8.50	$4.35	$8.50	$4.35	$20.02	$10.26	$8.78	$4.40	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$11.28	$2.18	$6.06	$1.10	$8.50	$4.35
73	Zephyr Shores	PC	28	$5.80	$4.62	$5.80	$4.62	$7.78	$6.21	$6.08	$4.67	$9.98	$1.93	$8.07	$1.71	$5.22	$0.95	$10.48	$2.02	$5.63	$1.03	$5.80	$4.62

Note: System numbers are ranking by stand alone rate (1- Lowest; 95-Highest)
TOT: Type of Treatment (From EXH 186)
CIAC: Level of Contributions in Aid of Construction (1996)
All rates were calculated based on 7/31/96 Revenue Requirement, ERCs, and gallons sold
The revenue requirement excludes Miscellaneous Service Revenues

Type of Treatment Legend
A: Aeration and Storage
F: Filtration
L: Lime Softening
RO: Reverse Osmosis
PW: Purchased Water
PC: Pump and Chlorinate
(Marco Island is a combination of RO and Lime Softening)

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11003

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Wastewater Rates

Schedule 1b

No.	Wastewater Service Area	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed		Uniform Rate Differentiated by CIAC		Hybrid Between Modified Stand Alone and Uniform Rates	
			Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge
4	Amelia Island	44	$17.11	$2.92	$17.06	$2.97	$16.51	$2.82	$17.07	$2.97	$15.98	$4.60	$17.59	$4.74	$15.34	$4.39	$15.12	$4.19
36	Apache Shores	10	$9.32	$9.28	$9.32	$9.28	$12.68	$12.64	$9.33	$9.28	$15.98	$4.60	$17.59	$4.74	$18.49	$5.29	$9.32	$9.28
10	Apple Valley	29	$17.11	$2.92	$14.25	$4.43	$13.70	$4.28	$14.26	$4.43	$15.98	$4.60	$17.59	$4.74	$17.44	$4.99	$15.12	$4.19
7	Beacon Hills	59	$17.11	$2.92	$14.36	$3.66	$13.81	$3.51	$14.37	$3.66	$15.98	$4.60	$17.59	$4.74	$14.43	$4.13	$15.12	$4.19
43	Beecher's Point	11	$19.88	$7.52	$19.88	$7.52	$70.94	$26.89	$19.89	$7.52	$15.98	$4.60	$17.59	$4.74	$18.49	$5.29	$19.88	$7.52
12	Buenaventura Lakes	45	$13.18	$5.37	$13.96	$5.00	$13.41	$4.85	$13.97	$5.00	$15.98	$4.60	$17.59	$4.74	$15.34	$4.39	$15.12	$4.19
2	Burnt Store	72	$7.90	$3.09	$8.14	$3.04	$7.59	$2.89	$7.97	$3.03	$15.98	$4.60	$17.59	$4.74	$12.46	$3.56	$15.12	$4.19
42	Chuluota	2	$20.42	$7.43	$20.42	$7.43	$72.94	$26.55	$20.43	$7.43	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$20.42	$7.43
23	Citrus Park	8	$18.86	$5.83	$20.48	$7.28	$19.93	$7.13	$20.49	$7.28	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$15.12	$4.19
22	Citrus Springs	10	$18.86	$5.83	$15.06	$6.68	$14.51	$6.53	$15.07	$6.68	$15.98	$4.60	$17.59	$4.74	$18.49	$5.29	$15.12	$4.19
18	Deep Creek	103	$18.94	$5.16	$16.83	$5.58	$16.28	$5.43	$16.84	$5.58	$15.98	$4.60	$17.59	$4.74	$10.85	$3.10	$15.12	$4.19
24	Deltona	4	$21.26	$7.29	$21.26	$7.29	$21.27	$7.30	$21.27	$7.29	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$21.26	$7.29
31	Fisherman's Haven	5	$19.64	$7.56	$19.64	$7.56	$23.83	$9.17	$19.65	$7.56	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$19.64	$7.56
32	Florida Central Commerce Park	45	$35.90	$4.85	$35.90	$4.85	$44.00	$5.95	$35.91	$4.85	$15.98	$4.60	$17.59	$4.74	$15.34	$4.39	$35.90	$4.85
39	Fox Run	33	$23.84	$6.86	$23.84	$6.86	$41.30	$11.89	$23.85	$6.86	$15.98	$4.60	$17.59	$4.74	$16.33	$4.67	$23.84	$6.86
41	Holiday Haven	6	$15.26	$8.29	$15.26	$8.29	$37.85	$20.57	$15.27	$8.29	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$15.26	$8.29
40	Jungle Den	26	$11.48	$8.92	$11.48	$8.92	$25.35	$19.67	$11.49	$8.92	$15.98	$4.60	$17.59	$4.74	$17.44	$4.99	$11.48	$8.92
16	Lehigh	24	$13.18	$5.37	$12.51	$5.86	$11.96	$5.71	$12.52	$5.86	$15.98	$4.60	$17.59	$4.74	$17.44	$4.99	$15.12	$4.19
15	Leilani Heights	19	$13.18	$5.37	$16.83	$4.84	$16.28	$4.69	$16.84	$4.84	$15.98	$4.60	$17.59	$4.74	$18.49	$5.29	$15.12	$4.19
11	Leisure Lakes	66	$17.11	$2.92	$9.09	$5.49	$8.54	$5.34	$9.10	$5.49	$15.98	$4.60	$17.59	$4.74	$13.42	$3.84	$15.12	$4.19
5	Marco Island	15	$17.11	$2.92	$20.10	$2.55	$19.55	$2.40	$20.11	$2.55	$15.98	$4.60	$17.59	$4.74	$18.49	$5.29	$15.12	$4.19
28	Marco Shores	38	$17.24	$7.96	$17.24	$7.96	$19.83	$9.16	$17.25	$7.96	$15.98	$4.60	$17.59	$4.74	$16.33	$4.67	$17.24	$7.96
25	Marion Oaks	9	$17.66	$7.89	$17.66	$7.89	$17.76	$7.92	$17.67	$7.89	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$17.66	$7.89
8	Meredith Manor	64	$17.11	$2.92	$14.70	$3.68	$14.15	$3.53	$14.71	$3.68	$15.98	$4.60	$17.59	$4.74	$13.42	$3.84	$15.12	$4.19
30	Morningview	7	$22.70	$7.05	$22.70	$7.05	$27.21	$8.45	$22.71	$7.05	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$22.70	$7.05
37	Palm Port	9	$18.86	$7.69	$18.86	$7.69	$32.07	$13.05	$18.87	$7.69	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$18.86	$7.69
13	Palm Terrace	38	$13.18	$5.37	$11.79	$5.43	$11.24	$5.28	$11.80	$5.43	$15.98	$4.60	$17.59	$4.74	$16.33	$4.67	$15.12	$4.19
34	Park Manor	4	$27.68	$6.22	$27.68	$6.22	$35.22	$7.92	$27.69	$6.22	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$27.68	$6.22

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Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Wastewater Rates

Schedule 1b

No.	Wastewater Service Area	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed		Uniform Rate Differentiated by CIAC		Hybrid Between Modified Stand Alone and Uniform Rates	
			Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge
27	Point O' Woods	26	$16.70	$8.05	$16.70	$8.05	$18.36	$8.85	$16.71	$8.05	$15.98	$4.60	$17.59	$4.74	$17.44	$4.99	$16.70	$8.05
14	Salt Springs	17	$13.18	$5.37	$20.14	$4.22	$19.59	$4.07	$20.15	$4.22	$15.98	$4.60	$17.59	$4.74	$18.49	$5.29	$15.12	$4.19
38	Silver Lake Oaks	16	$18.68	$7.72	$18.68	$7.72	$32.32	$13.35	$18.69	$7.72	$15.98	$4.60	$17.59	$4.74	$18.49	$5.29	$18.68	$7.72
35	South Forty	0	$35.00	$5.00	$35.00	$5.00	$47.37	$6.76	$35.01	$5.00	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$35.00	$5.00
3	Spring Gardens	52	$7.90	$3.09	$6.95	$3.28	$6.40	$3.13	$6.72	$3.29	$15.98	$4.60	$17.59	$4.74	$14.43	$4.13	$15.12	$4.19
19	Sugar Mill	57	$18.86	$5.83	$13.31	$6.46	$12.76	$6.31	$13.32	$6.46	$15.98	$4.60	$17.59	$4.74	$14.43	$4.13	$15.12	$4.19
1	Sugar Mill Woods	92	$7.52	$2.32	$7.52	$2.32	$6.97	$2.17	$7.33	$2.28	$15.98	$4.60	$17.59	$4.74	$10.99	$3.14	$15.12	$4.19
33	Sunny Hills	1	$18.38	$7.77	$18.38	$7.77	$22.58	$9.53	$18.39	$7.77	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$18.38	$7.77
29	Sunshine Parkway	4	$48.68	$2.72	$48.68	$2.72	$57.16	$3.20	$48.69	$2.72	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$48.68	$2.72
6	Tropical Isles	21	$35.50		$35.50		$34.13		$35.51		$43.58		$46.03		$47.34		$35.50	
17	University Shores	46	$18.94	$5.16	$20.95	$4.89	$20.40	$4.74	$20.96	$4.89	$15.98	$4.60	$17.59	$4.74	$15.34	$4.39	$15.12	$4.19
9	Valencia Terrace	5	$17.11	$2.92	$10.34	$4.76	$9.79	$4.61	$10.35	$4.76	$15.98	$4.60	$17.59	$4.74	$19.45	$5.56	$15.12	$4.19
20	Venetian Village	62	$18.86	$5.83	$17.53	$6.10	$16.98	$5.95	$17.54	$6.10	$15.98	$4.60	$17.59	$4.74	$13.42	$3.84	$15.12	$4.19
21	Woodmere	61	$18.86	$5.83	$23.35	$5.26	$22.80	$5.11	$23.36	$5.26	$15.98	$4.60	$17.59	$4.74	$13.42	$3.84	$15.12	$4.19
26	Zephyr Shores	18	$10.64	$9.06	$10.64	$9.06	$11.68	$9.93	$10.65	$9.06	$15.98	$4.60	$17.59	$4.74	$18.49	$5.29	$10.64	$9.06

Note: System numbers are ranking by stand alone rate (1- Lowest; 43-Highest)

CIAC: Level of Contributions in Aid of Construction (1996)

All rates were calculated based on 7/31/96 Revenue Requirement,

ERCs, and gallons sold

The revenue requirement excludes Miscellaneous Service Revenues

221

11005

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Bill @10,000 gallons

Schedule 2a

No.	Water Service Area	TOT	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed Rate with Staff Adjustments		Uniform Rate Differentiated by Type of Treatment		Uniform Rate Differentiated by CIAC		Uniform Rate Differentiated by CIAC and Type of Treatment		Hybrid Between Modified Stand Alone and Uniform Rates	
				Bill @ 10,000 Gallons	% of Stand Alone Rate (CB/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (MSA/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (SA/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (5%/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (UR/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CP/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (TOT/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CIAC/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CIAC-TOT/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (HYBRID/SA)
1	Amelia Island	A	75	$15.10	119%	$14.06	111%	$12.68	100%	$13.32	105%	$29.25	231%	$25.13	198%	$22.96	181%	$22.28	176%	$19.42	153%	$27.81	219%
84	Apache Shores	F	21	$52.00	60%	$52.00	60%	$86.49	100%	$52.81	61%	$29.25	34%	$25.13	29%	$20.41	24%	$30.72	36%	$21.35	25%	$52.00	60%
9	Apple Valley	A	26	$22.69	105%	$22.94	106%	$21.56	100%	$22.64	105%	$29.25	136%	$25.13	117%	$22.96	106%	$30.71	141%	$23.79	110%	$27.81	129%
60	Bay Lake Estates	PC	7	$52.00	100%	$52.00	100%	$51.96	100%	$52.81	102%	$29.25	56%	$25.13	48%	$14.72	28%	$34.51	66%	$17.86	34%	$52.00	100%
11	Beacon Hills	A	52	$22.69	101%	$23.91	106%	$22.53	100%	$23.66	105%	$29.25	130%	$25.13	112%	$22.96	102%	$25.56	113%	$22.90	102%	$27.81	123%
86	Beecher's Point	PW	12	$52.00	57%	$52.00	57%	$91.69	100%	$52.81	58%	$29.25	32%	$25.13	27%	$14.72	16%	$33.06	36%	$17.11	19%	$52.00	57%
10	Buenaventura Lakes	A	52	$22.69	104%	$23.20	106%	$21.81	100%	$22.90	105%	$29.25	134%	$25.13	115%	$22.96	105%	$25.56	117%	$22.00	101%	$27.81	127%
77	Burnt Store	R	5	$52.00	72%	$52.00	72%	$71.81	100%	$52.81	74%	$29.25	41%	$47.91	67%	$72.13	100%	$34.51	48%	$72.84	101%	$52.00	72%
63	Carlton Village	PC	9	$52.00	95%	$52.00	95%	$54.72	100%	$52.81	97%	$29.25	53%	$25.13	46%	$14.72	27%	$34.51	63%	$17.86	33%	$52.00	95%
47	Chuluota	A	8	$44.84	103%	$44.90	103%	$43.52	100%	$45.70	105%	$29.25	67%	$25.13	58%	$22.96	53%	$34.51	79%	$25.75	59%	$27.81	64%
13	Citrus Park	PC	55	$28.83	115%	$26.55	105%	$25.17	100%	$26.43	105%	$29.25	116%	$25.13	100%	$14.72	58%	$25.56	102%	$13.23	53%	$27.81	110%
12	Citrus Springs	A	12	$22.69	98%	$24.62	106%	$23.24	100%	$24.40	105%	$29.25	126%	$25.13	108%	$22.96	99%	$33.06	142%	$25.00	108%	$27.81	120%
44	Crystal River Highlands	F	48	$41.46	99%	$43.07	103%	$41.69	100%	$43.78	105%	$29.25	70%	$25.13	60%	$20.41	49%	$27.25	65%	$19.55	47%	$27.81	67%
35	Dastwyler Shores	PW	2	$36.15	99%	$37.94	104%	$36.56	100%	$38.39	105%	$29.25	80%	$25.13	69%	$14.72	40%	$34.51	94%	$17.86	49%	$27.81	76%
67	Deep Creek	PW	13	$52.00	83%	$52.00	83%	$62.87	100%	$52.81	84%	$29.25	47%	$25.13	40%	$14.72	23%	$33.06	53%	$17.11	27%	$52.00	83%
4	Deltona	A	42	$18.94	109%	$18.78	108%	$17.40	100%	$18.27	105%	$29.25	168%	$25.13	144%	$22.96	132%	$27.25	157%	$22.00	126%	$27.81	160%
40	Del Ray Manor	A	3	$41.46	104%	$41.37	103%	$39.99	100%	$41.99	105%	$29.25	73%	$25.13	63%	$22.96	57%	$34.51	86%	$25.75	64%	$27.81	70%
18	Druid Hills	A	4	$28.83	103%	$29.35	105%	$27.97	100%	$29.37	105%	$29.25	105%	$25.13	90%	$22.96	82%	$34.51	123%	$25.75	92%	$27.81	99%
92	East Lake Harris Estates	PC	1	$52.00	40%	$52.00	40%	$131.52	100%	$52.81	40%	$29.25	22%	$25.13	19%	$14.72	11%	$34.51	26%	$17.86	14%	$52.00	40%
36	Fern Park	A	4	$36.15	99%	$37.98	104%	$36.60	100%	$38.43	105%	$29.25	80%	$25.13	69%	$22.96	63%	$34.51	94%	$25.75	70%	$27.81	76%
29	Fern Terrace	PC	7	$28.83	86%	$34.80	104%	$33.42	100%	$35.09	105%	$29.25	88%	$25.13	75%	$14.72	44%	$34.51	103%	$17.86	53%	$27.81	83%
28	Fisherman's Haven	PC	25	$28.83	87%	$34.67	104%	$33.29	100%	$34.95	105%	$29.25	88%	$25.13	75%	$14.72	44%	$30.72	92%	$15.90	48%	$27.81	84%
94	Fountains	A	45	$52.00	35%	$52.00	35%	$148.65	100%	$52.81	36%	$29.25	20%	$25.13	17%	$22.96	15%	$27.25	18%	$22.00	15%	$52.00	35%
82	Fox Run	F	15	$52.00	64%	$52.00	64%	$81.35	100%	$52.81	65%	$29.25	36%	$25.13	31%	$20.41	25%	$33.06	41%	$22.56	28%	$52.00	64%
57	Friendly Center	PC	19	$52.00	102%	$52.00	102%	$51.19	100%	$52.81	103%	$29.25	57%	$25.13	49%	$14.72	29%	$33.06	65%	$17.11	33%	$52.00	102%
22	Geneva Lake Estates	PC	14	$28.83	98%	$30.71	105%	$29.33	100%	$30.80	105%	$29.25	100%	$25.13	86%	$14.72	50%	$33.06	113%	$17.11	58%	$27.81	95%
70	Golden Terrace	PW	5	$52.00	78%	$52.00	78%	$66.90	100%	$52.81	79%	$29.25	44%	$25.13	38%	$14.72	22%	$34.51	52%	$17.86	27%	$52.00	78%
89	Gospel Island Estates	F	59	$52.00	48%	$52.00	48%	$107.61	100%	$52.81	49%	$29.25	27%	$25.13	23%	$20.41	19%	$25.56	24%	$18.68	17%	$52.00	48%
17	Grand Terrace	PC	35	$28.83	104%	$29.02	105%	$27.64	100%	$29.02	105%	$29.25	106%	$25.13	91%	$14.72	53%	$28.99	105%	$15.00	54%	$27.81	101%
58	Harmony Homes	PC	0	$52.00	100%	$52.00	100%	$51.82	100%	$52.81	102%	$29.25	56%	$25.13	48%	$14.72	28%	$34.51	67%	$17.86	34%	$52.00	100%
83	Hermits Cove	A	3	$52.00	63%	$52.00	63%	$82.55	100%	$52.81	64%	$29.25	35%	$25.13	30%	$22.96	28%	$34.51	42%	$25.75	31%	$52.00	63%
26	Hobby Hills	PC	3	$28.83	91%	$32.92	104%	$31.54	100%	$33.12	105%	$29.25	93%	$25.13	80%	$14.72	47%	$34.51	109%	$17.86	57%	$27.81	88%
69	Holiday Haven	PW	47	$52.00	81%	$52.00	81%	$64.53	100%	$52.81	82%	$29.25	45%	$25.13	39%	$14.72	23%	$27.25	42%	$14.10	22%	$52.00	81%
59	Holiday Heights	PC	7	$52.00	100%	$52.00	100%	$51.83	100%	$52.81	102%	$29.25	56%	$25.13	48%	$14.72	28%	$34.51	67%	$17.86	34%	$52.00	100%
31	Imperial Terrace	PC	22	$36.15	102%	$36.93	104%	$35.55	100%	$37.34	105%	$29.25	82%	$25.13	71%	$14.72	41%	$30.72	86%	$17.11	48%	$27.81	78%
56	Intercession City	PC	6	$48.64	99%	$50.45	103%	$49.07	100%	$51.26	104%	$29.25	60%	$25.13	51%	$14.72	30%	$34.51	70%	$17.86	36%	$27.81	57%
48	Interlochen Lake Est./Park Manor	A	14	$44.84	101%	$45.99	103%	$44.61	100%	$46.85	105%	$29.25	66%	$25.13	56%	$22.96	51%	$33.06	74%	$25.00	56%	$27.81	62%
79	Jungle Den	PW	26	$52.00	71%	$52.00	71%	$73.75	100%	$52.81	72%	$29.25	40%	$25.13	34%	$14.72	20%	$30.72	42%	$15.90	22%	$52.00	71%
42	Keystone Club Estates	PC	3	$41.46	100%	$42.82	103%	$41.44	100%	$43.52	105%	$29.25	71%	$25.13	61%	$14.72	36%	$34.51	83%	$17.86	43%	$27.81	67%
19	Keystone Heights	A	6	$28.83	103%	$29.41	105%	$28.03	100%	$29.43	105%	$29.25	104%	$25.13	90%	$22.96	82%	$34.51	123%	$25.75	92%	$27.81	99%
33	Kingswood	PW	2	$36.15	101%	$37.21	104%	$35.83	100%	$37.62	105%	$29.25	82%	$25.13	70%	$14.72	41%	$34.51	96%	$17.86	50%	$27.81	78%
68	Lake Ajay Estates	A	22	$52.00	82%	$52.00	82%	$63.53	100%	$52.81	83%	$29.25	46%	$25.13	40%	$22.96	36%	$30.72	48%	$23.79	37%	$52.00	82%

I1006

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Bill @10,000 gallons

Schedule 2a

No.	Water Service Area	TOT	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed Rate with Staff Adjustments		Uniform Rate Differentiated by Type of Treatment		Uniform Rate Differentiated by CIAC		Uniform Rate Differentiated by CIAC and Type of Treatment		Hybrid Between Modified Stand Alone and Uniform Rates	
				Bill @ 10,000 Gallons	% of Stand Alone Rate (CB/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (MSA/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (SA/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (5%/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (UR/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CP/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (TOT/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CIAC/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CIAC-TOT/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (HYBRID/SA)
71	Lake Brantley	A	4	$52.00	76%	$52.00	76%	$68.55	100%	$52.81	77%	$29.25	43%	$25.13	37%	$22.96	33%	$34.51	50%	$25.75	38%	$52.00	76%
39	Lake Conway Park	PW	1	$41.46	105%	$40.97	103%	$39.59	100%	$41.57	105%	$29.25	74%	$25.13	63%	$14.72	37%	$34.51	87%	$17.86	45%	$27.81	70%
21	Lake Harriet Estates	A	23	$28.83	98%	$30.65	105%	$29.27	100%	$30.73	105%	$29.25	100%	$25.13	86%	$22.96	78%	$30.72	105%	$23.79	81%	$27.81	95%
78	Lakeside	F	2	$52.00	72%	$52.00	72%	$72.03	100%	$52.81	73%	$29.25	41%	$25.13	35%	$20.41	28%	$34.51	48%	$23.31	32%	$52.00	72%
85	Lakeview Villas	PC	9	$52.00	60%	$52.00	60%	$86.51	100%	$52.81	61%	$29.25	34%	$25.13	29%	$14.72	17%	$34.51	40%	$17.86	21%	$52.00	60%
46	Lehigh	L	28	$44.84	104%	$44.69	103%	$43.31	100%	$45.47	105%	$29.25	68%	$25.13	58%	$36.80	85%	$30.72	71%	$37.05	86%	$27.81	64%
15	Leilani Heights	PC	24	$28.83	110%	$27.49	105%	$26.11	100%	$27.42	105%	$29.25	112%	$25.13	96%	$14.72	56%	$34.72	118%	$15.90	61%	$27.81	107%
80	Leisure Lakes	A	36	$52.00	70%	$52.00	70%	$74.31	100%	$52.81	71%	$29.25	39%	$25.13	34%	$22.96	31%	$28.99	39%	$22.90	31%	$52.00	70%
53	Marco Island	RL	12	$44.84	95%	$48.42	103%	$47.04	100%	$49.23	105%	$29.25	62%	$47.91	102%	$54.46	116%	$33.06	70%	$55.18	117%	$27.81	59%
88	Marco Shores	L	23	$52.00	49%	$52.00	49%	$105.71	100%	$52.81	50%	$29.25	28%	$25.13	24%	$36.80	35%	$30.72	29%	$37.05	35%	$52.00	49%
16	Marion Oaks	A	15	$28.83	105%	$28.87	105%	$27.49	100%	$28.87	105%	$29.25	106%	$25.13	91%	$22.96	84%	$33.06	120%	$25.00	91%	$27.81	101%
14	Meredith Manor	A	9	$28.83	112%	$27.11	105%	$25.73	100%	$27.02	105%	$29.25	114%	$25.13	98%	$22.96	89%	$34.51	134%	$25.75	100%	$27.81	108%
66	Morningview	PC	3	$52.00	85%	$52.00	85%	$61.29	100%	$52.81	86%	$29.25	48%	$25.13	41%	$14.72	24%	$34.51	56%	$17.86	29%	$52.00	85%
37	Oak Forest	PC	12	$36.15	97%	$38.81	104%	$37.43	100%	$39.30	105%	$29.25	78%	$25.13	67%	$14.72	39%	$33.06	88%	$17.11	46%	$27.81	74%
30	Oakwood	PW	10	$36.15	102%	$36.76	104%	$35.38	100%	$37.15	105%	$29.25	83%	$25.13	71%	$14.72	42%	$33.06	93%	$17.11	48%	$27.81	79%
20	Palisades Country Club	PC	3	$28.83	102%	$29.78	105%	$28.40	100%	$29.83	105%	$29.25	103%	$25.13	88%	$14.72	52%	$34.51	122%	$17.86	63%	$27.81	98%
64	Palm Port	A	12	$52.00	93%	$52.00	93%	$55.64	100%	$52.81	95%	$29.25	53%	$25.13	45%	$22.96	41%	$33.06	59%	$25.00	45%	$51.00	93%
32	Palm Terrace	PC	30	$36.15	101%	$37.21	104%	$35.83	100%	$37.63	105%	$29.25	82%	$25.13	70%	$14.72	41%	$28.99	81%	$15.00	42%	$27.81	78%
93	Palm Valley	PW	1	$52.00	39%	$52.00	39%	$132.09	100%	$52.81	40%	$29.25	22%	$25.13	19%	$14.72	11%	$34.51	26%	$17.86	14%	$52.00	39%
95	Palms Mobile Home Park	F	2	$52.00	29%	$52.00	29%	$176.51	100%	$52.81	30%	$29.25	17%	$25.13	14%	$20.41	12%	$34.51	20%	$23.31	13%	$52.00	29%
34	Picciola Island	PC	16	$36.15	101%	$37.24	104%	$35.86	100%	$37.66	105%	$29.25	82%	$25.13	70%	$14.72	41%	$33.06	92%	$15.90	44%	$27.81	78%
2	Pine Ridge	PC	28	$15.10	101%	$16.36	109%	$14.98	100%	$15.73	105%	$29.25	195%	$25.13	168%	$14.72	98%	$30.72	205%	$15.90	106%	$27.81	186%
25	Pine Ridge Estates	A	54	$28.83	91%	$32.59	104%	$31.21	100%	$32.77	105%	$29.25	94%	$25.13	81%	$22.96	74%	$25.56	82%	$21.12	68%	$27.81	89%
43	Piney Woods	A	5	$41.46	99%	$43.07	103%	$41.69	100%	$43.77	105%	$29.25	70%	$25.13	60%	$22.96	55%	$34.51	83%	$25.75	62%	$27.81	67%
65	Point O' Woods	F	16	$52.00	87%	$52.00	87%	$59.46	100%	$52.81	89%	$29.25	49%	$25.13	42%	$20.41	34%	$33.06	56%	$22.56	38%	$52.00	87%
41	Pomona Park	PC	12	$41.46	103%	$41.72	103%	$40.34	100%	$42.36	105%	$29.25	73%	$25.13	62%	$14.72	36%	$33.06	82%	$17.11	42%	$27.81	69%
55	Postmaster Village	PC	7	$48.64	100%	$50.61	103%	$48.63	100%	$50.82	104%	$29.25	60%	$25.13	52%	$14.72	30%	$34.51	71%	$17.86	37%	$27.81	57%
91	Quail Ridge	PC	3	$52.00	42%	$52.00	42%	$123.94	100%	$52.81	43%	$29.25	24%	$25.13	20%	$14.72	12%	$34.51	28%	$17.86	14%	$51.00	42%
27	Remington Forest	A	41	$28.83	89%	$33.98	104%	$32.52	100%	$34.15	105%	$29.25	90%	$25.13	77%	$22.96	71%	$27.25	84%	$22.00	68%	$27.81	86%
50	River Grove	A	11	$44.84	97%	$47.77	103%	$46.39	100%	$48.58	105%	$29.25	63%	$25.13	54%	$22.96	50%	$33.06	71%	$25.00	54%	$27.81	60%
54	Rolling Green/Rosemont	PC	11	$48.64	100%	$49.93	103%	$48.55	100%	$50.74	105%	$29.25	60%	$25.13	52%	$14.72	30%	$33.06	68%	$17.11	35%	$27.81	57%
38	Salt Springs	PC	2	$36.15	95%	$39.46	104%	$38.08	100%	$39.98	105%	$29.25	77%	$25.13	66%	$14.72	39%	$34.51	91%	$17.86	47%	$27.81	73%
51	Samira Villas	PC	35	$44.84	96%	$47.93	103%	$46.55	100%	$48.74	105%	$29.25	63%	$25.13	54%	$14.72	32%	$28.99	62%	$15.00	32%	$27.81	60%
6	Silver Lake Est./Western Shores	A	24	$18.94	102%	$19.96	107%	$18.58	100%	$19.51	105%	$29.25	157%	$25.13	135%	$22.96	124%	$30.72	165%	$23.79	128%	$27.81	150%
81	Silver Lake Oaks	A	4	$52.00	67%	$52.00	67%	$78.05	100%	$52.81	68%	$29.25	37%	$25.13	32%	$22.96	29%	$34.51	44%	$25.75	33%	$52.00	67%
75	Skycrest	PC	6	$52.00	73%	$52.00	73%	$71.22	100%	$52.81	74%	$29.25	41%	$25.13	35%	$14.72	21%	$34.51	48%	$17.86	25%	$52.00	73%
7	Spring Gardens	PC	25	$22.69	109%	$22.19	107%	$20.81	100%	$21.85	105%	$29.25	141%	$25.13	121%	$14.72	71%	$30.72	148%	$15.90	76%	$27.81	134%
87	Stone Mountain	PC	12	$52.00	56%	$52.00	56%	$93.66	100%	$52.81	56%	$29.25	31%	$25.13	27%	$14.72	16%	$33.06	35%	$17.11	18%	$52.00	56%
74	St. John's Highlands	A	11	$52.00	74%	$52.00	74%	$70.38	100%	$52.81	75%	$29.25	41%	$25.13	36%	$22.96	33%	$33.06	47%	$25.00	36%	$52.00	74%
76	Sugar Mill	L	49	$52.00	73%	$52.00	73%	$71.72	100%	$52.81	74%	$29.25	41%	$25.13	35%	$36.80	51%	$27.25	38%	$35.25	49%	$52.00	73%
3	Sugar Mill Woods	A	56	$15.10	100%	$16.45	109%	$15.07	100%	$15.83	105%	$29.25	194%	$25.13	167%	$22.96	152%	$25.56	170%	$21.12	140%	$27.81	185%
62	Sunny Hills	A	5	$52.00	97%	$52.00	97%	$53.61	100%	$52.81	99%	$29.25	55%	$25.13	47%	$22.96	43%	$34.51	64%	$25.75	48%	$52.00	97%

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Bill @10,000 gallons

Schedule 2a

No.	Water Service Area	TOT	CIAC	Staff Recommended (CAPBAND) Bill @ 10,000 Gallons	Staff Recommended (CAPBAND) % of Stand Alone Rate (CB/SA)	Modified Stand Alone Rate Bill @ 10,000 Gallons	Modified Stand Alone Rate % of Stand Alone Rate (MSA/SA)	Stand Alone Rate Bill @ 10,000 Gallons	Stand Alone Rate % of Stand Alone Rate (SA/SA)	Modified Stand Alone Rate with 5% Subsidy Bill @ 10,000 Gallons	Modified Stand Alone Rate with 5% Subsidy % of Stand Alone Rate (5%/SA)	Uniform Rate Bill @ 10,000 Gallons	Uniform Rate % of Stand Alone Rate (UR/SA)	Company Proposed Rate with Staff Adjustments Bill @ 10,000 Gallons	Company Proposed Rate with Staff Adjustments % of Stand Alone Rate (CP/SA)	Uniform Rate Differentiated by Type of Treatment Bill @ 10,000 Gallons	Uniform Rate Differentiated by Type of Treatment % of Stand Alone Rate (TOT/SA)	Uniform Rate Differentiated by CIAC Bill @ 10,000 Gallons	Uniform Rate Differentiated by CIAC % of Stand Alone Rate (CIAC/SA)	Uniform Rate Differentiated by CIAC and Type of Treatment Bill @ 10,000 Gallons	Uniform Rate Differentiated by CIAC and Type of Treatment % of Stand Alone Rate (CIAC-TOT/SA)	Hybrid Between Modified Stand Alone and Uniform Rates Bill @ 10,000 Gallons	Hybrid Between Modified Stand Alone and Uniform Rates % of Stand Alone Rate (HYBRID/SA)
61	Sunshine Parkway	A	13	$52.00	99%	$52.00	99%	$52.29	100%	$52.81	101%	$29.25	56%	$25.13	48%	$22.96	44%	$33.06	63%	$25.00	48%	$52.00	99%
49	Tropical Park	PC	5	$44.84	98%	$46.98	103%	$45.60	100%	$47.88	105%	$29.25	64%	$25.13	55%	$14.72	32%	$34.51	76%	$17.86	39%	$27.81	61%
5	University Shores	A	68	$18.94	103%	$19.88	107%	$18.42	100%	$19.34	105%	$29.25	159%	$25.13	136%	$22.96	125%	$23.98	130%	$20.26	110%	$27.81	151%
23	Valencia Terrace	PC	6	$28.83	98%	$30.79	105%	$29.41	100%	$30.88	105%	$29.25	99%	$25.13	85%	$14.72	50%	$34.51	117%	$17.86	61%	$27.81	95%
45	Venetian Village	PC	20	$41.46	97%	$43.93	103%	$42.55	100%	$44.69	105%	$29.25	69%	$25.13	59%	$14.72	35%	$30.72	72%	$15.90	37%	$27.81	65%
72	Welaka/Saratoga Harbour	A	5	$52.00	75%	$52.00	75%	$69.71	100%	$52.81	76%	$29.25	42%	$25.13	36%	$22.96	33%	$34.51	50%	$25.75	37%	$52.00	75%
24	Westwood	PW	53	$28.83	98%	$30.79	105%	$29.41	100%	$30.88	105%	$29.25	99%	$25.13	85%	$14.72	50%	$25.56	87%	$13.23	45%	$27.81	95%
52	Windsong	PC	44	$44.84	96%	$48.24	103%	$46.86	100%	$49.05	105%	$29.25	62%	$25.13	54%	$14.72	31%	$27.25	58%	$14.10	30%	$27.81	59%
8	Woodmere	A	45	$22.69	108%	$22.39	107%	$21.81	100%	$22.06	105%	$29.25	139%	$25.13	120%	$22.96	109%	$27.25	130%	$22.00	105%	$27.81	132%
90	Weetens	PC	10	$52.00	42%	$52.00	42%	$122.62	100%	$52.81	43%	$29.25	24%	$25.13	20%	$14.72	12%	$33.06	27%	$17.11	14%	$52.00	42%
73	Zephyr Shores	PC	28	$52.00	74%	$52.00	74%	$69.98	100%	$52.81	75%	$29.25	42%	$25.13	36%	$14.72	21%	$30.72	44%	$15.90	23%	$52.00	74%

Note: System numbers are ranking by stand alone rate (1- Lowest; 95-Highest)
TOT: Type of Treatment (From EXH 186)
CIAC: Level of Contributions in Aid of Construction (1996)
All rates were calculated based on 7/31/96 Revenue Requirement,
ERCs, and gallons sold
The revenue requirement excludes Miscellaneous Service Revenues

Type of Treatment Legend
A: Aeration and Storage
F: Filtration
L: Lime Softening
RO: Reverse Osmosis
PW: Purchased Water
PC: Pump and Chlorinate
(Marco Island is a combination of RO and Lime Softening)

224

11008

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Wastewater Bills at 6,000 gallons

Schedule 2b

No	Wastewater Service Area	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed		Uniform Rate Differentiated by CIAC		Hybrid Between Modified Stand Alone and Uniform Rates	
			Bill @ 6,000 Gallons	% of Stand Alone Rate (CB/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (MSA/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (SA/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (5%/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (UR/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (CP/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (CIAC/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (HYBRID/SA)
4	Amelia Island	44	$34.63	104%	$34.88	104%	$33.43	100%	$34.91	104%	$43.58	130%	$46.03	138%	$59.22	177%	$40.26	120%
36	Apache Shores	10	$65.00	73%	$65.00	73%	$88.52	100%	$65.03	73%	$43.58	49%	$46.03	52%	$71.35	81%	$65.00	73%
10	Apple Valley	29	$34.63	88%	$40.83	104%	$39.38	100%	$40.86	104%	$43.58	111%	$46.03	117%	$67.31	171%	$40.26	102%
7	Beacon Hills	59	$34.63	99%	$36.32	104%	$34.87	100%	$36.35	104%	$43.58	125%	$46.03	132%	$55.69	160%	$40.26	115%
43	Beecher's Point	11	$65.00	28%	$65.00	28%	$232.28	100%	$65.03	28%	$43.58	19%	$46.03	20%	$71.35	31%	$65.00	28%
12	Buenaventura Lakes	45	$45.40	107%	$43.96	103%	$42.51	100%	$43.99	103%	$43.58	103%	$46.03	108%	$59.22	139%	$40.26	95%
2	Burnt Store	72	$26.44	106%	$26.38	106%	$24.93	100%	$26.17	105%	$43.58	175%	$46.03	185%	$48.11	193%	$40.26	161%
42	Chuluota	2	$65.00	28%	$65.00	28%	$232.24	100%	$65.03	28%	$43.58	19%	$46.03	20%	$75.08	32%	$65.00	28%
23	Citrus Park	8	$53.84	86%	$64.16	102%	$62.71	100%	$64.19	102%	$43.58	69%	$46.03	73%	$75.08	120%	$40.26	64%
22	Citrus Springs	10	$53.84	100%	$55.14	103%	$53.69	100%	$55.17	103%	$43.58	81%	$46.03	86%	$71.35	133%	$40.26	75%
18	Deep Creek	103	$49.90	102%	$50.31	103%	$48.86	100%	$50.34	103%	$43.58	89%	$46.03	94%	$41.88	86%	$40.26	82%
24	Deltona	4	$65.00	100%	$65.00	100%	$65.07	100%	$65.03	100%	$43.58	67%	$46.03	71%	$75.08	115%	$65.00	100%
31	Fisherman's Haven	5	$65.00	82%	$65.00	82%	$78.85	100%	$65.03	82%	$43.58	55%	$46.03	58%	$75.08	95%	$65.00	82%
32	Florida Central Commerce Park	45	$65.00	82%	$65.00	82%	$79.70	100%	$65.03	82%	$43.58	55%	$46.03	58%	$59.22	74%	$65.00	82%
39	Fox Run	33	$65.00	58%	$65.00	58%	$112.64	100%	$65.03	58%	$43.58	39%	$46.03	41%	$63.03	56%	$65.00	58%
41	Holiday Haven	6	$65.00	40%	$65.00	40%	$161.27	100%	$65.03	40%	$43.58	27%	$46.03	29%	$75.08	47%	$65.00	40%
40	Jungle Den	26	$65.00	45%	$65.00	45%	$143.37	100%	$65.03	45%	$43.58	30%	$46.03	32%	$67.31	47%	$65.00	45%
16	Lehigh	24	$45.40	98%	$47.67	103%	$46.22	100%	$47.70	103%	$43.58	94%	$46.03	100%	$67.31	146%	$40.26	87%
15	Leilani Heights	19	$45.40	102%	$45.87	103%	$44.42	100%	$45.90	103%	$43.58	98%	$46.03	104%	$71.35	161%	$40.26	91%
11	Leisure Lakes	66	$34.63	85%	$42.03	104%	$40.58	100%	$42.06	104%	$43.58	107%	$46.03	113%	$51.81	128%	$40.26	99%
5	Marco Island	15	$34.63	102%	$35.40	104%	$33.95	100%	$35.43	104%	$43.58	128%	$46.03	136%	$71.35	210%	$40.26	119%
28	Marco Shores	38	$65.00	87%	$65.00	87%	$74.79	100%	$65.03	87%	$43.58	58%	$46.03	62%	$63.03	84%	$65.00	87%
25	Marion Oaks	9	$65.00	100%	$65.00	100%	$65.28	100%	$65.03	100%	$43.58	67%	$46.03	71%	$75.08	115%	$65.00	100%
8	Meredith Manor	64	$34.63	98%	$36.78	104%	$35.33	100%	$36.81	104%	$43.58	123%	$46.03	130%	$51.81	147%	$40.26	114%
30	Morningview	7	$65.00	83%	$65.00	83%	$77.91	100%	$65.03	83%	$43.58	56%	$46.03	59%	$75.08	96%	$65.00	83%
37	Palm Port	9	$65.00	59%	$65.00	59%	$110.37	100%	$65.03	59%	$43.58	39%	$46.03	42%	$75.08	68%	$65.00	59%
13	Palm Terrace	38	$45.40	106%	$44.37	103%	$42.92	100%	$44.40	103%	$43.58	102%	$46.03	107%	$63.03	147%	$40.26	94%
34	Park Manor	4	$65.00	79%	$65.00	79%	$82.74	100%	$65.03	79%	$43.58	53%	$46.03	56%	$75.08	91%	$65.00	79%
27	Point O' Woods	26	$65.00	91%	$65.00	91%	$71.46	100%	$65.03	91%	$43.58	61%	$46.03	64%	$67.31	94%	$65.00	91%

225

110009

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Wastewater Bills at 6,000 gallons

Schedule 2b

No	Wastewater Service Area	CIAC	Staff Recommended (CAPBAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed		Uniform Rate Differentiated by CIAC		Hybrid Between Modified Stand Alone and Uniform Rates	
			Bill @ 6,000 Gallons	% of Stand Alone Rate (CB/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (MSA/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (SA/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (5%/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (UR/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (CP/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (CIAC/SA)	Bill @ 6,000 Gallons	% of Stand Alone Rate (HYBRID/SA)
14	Salt Springs	17	$45.40	103%	$45.46	103%	$44.01	100%	$45.49	103%	$43.58	99%	$46.03	105%	$71.35	162%	$40.26	91%
38	Silver Lake Oaks	16	$65.00	58%	$65.00	58%	$112.42	100%	$65.03	58%	$43.58	39%	$46.03	41%	$71.35	63%	$65.00	58%
35	South Forty	0	$65.00	74%	$65.00	74%	$87.93	100%	$65.03	74%	$43.58	50%	$46.03	52%	$75.08	85%	$65.00	74%
3	Spring Gardens	52	$26.44	105%	$26.63	106%	$25.18	100%	$26.44	105%	$43.58	173%	$46.03	183%	$55.69	221%	$40.26	160%
19	Sugar Mill	57	$53.84	106%	$52.07	103%	$50.62	100%	$52.10	103%	$43.58	86%	$46.03	91%	$55.69	110%	$40.26	80%
1	Sugar Mill Woods	92	$21.44	107%	$21.44	107%	$19.99	100%	$20.99	105%	$43.58	218%	$46.03	230%	$42.43	212%	$40.26	201%
33	Sunny Hills	1	$65.00	81%	$65.00	81%	$79.76	100%	$65.03	82%	$43.58	55%	$46.03	58%	$75.08	94%	$65.00	81%
29	Sunshine Parkway	4	$65.00	85%	$65.00	85%	$76.36	100%	$65.03	85%	$43.58	57%	$46.03	60%	$75.08	98%	$65.00	85%
6	Tropical Isles	21	$35.50	104%	$35.50	104%	$34.13	100%	$35.53	104%	$43.58	128%	$46.03	135%	$67.31	197%	$40.26	118%
17	University Shores	46	$49.99	102%	$50.29	103%	$48.84	100%	$50.32	103%	$43.58	89%	$46.03	94%	$59.22	121%	$40.26	82%
9	Valencia Terrace	5	$34.63	92%	$38.90	104%	$37.45	100%	$38.93	104%	$43.58	116%	$46.03	123%	$75.08	200%	$40.26	108%
20	Venetian Village	62	$53.84	102%	$54.13	103%	$52.68	100%	$54.16	103%	$43.58	83%	$46.03	87%	$51.81	98%	$40.26	76%
21	Woodmere	61	$53.84	101%	$54.91	103%	$53.46	100%	$54.94	103%	$43.58	82%	$46.03	86%	$51.81	97%	$40.26	75%
26	Zephyr Shores	18	$65.00	91%	$65.00	91%	$71.26	100%	$65.03	91%	$43.58	61%	$46.03	65%	$71.35	100%	$65.00	91%

Note: System numbers are ranking by stand alone rate (1- Lowest; 43-Highest)
CIAC: Level of Contributions in Aid of Construction (1996)
All rates were calculated based on 7/31/96 Revenue Requirement,
ERCs, and gallons sold
The revenue requirement excludes Miscellaneous Service Revenues

226

11010

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$7.21	$9.17	$4.90	$0.03
3/4"	$7.70	$10.81	$13.76	$7.35	$0.05
1"	$12.83	$18.01	$22.93	$12.25	$0.09
1-1/2"	$25.66	$36.03	$45.85	$24.50	$0.17
2"	$41.05	$57.65	$73.36	$39.20	$0.28
3"	$82.10	$115.29	$146.72	$78.40	$0.56
4"	$128.29	$180.15	$229.25	$122.50	$0.87
6"	$256.57	$360.30	$458.50	$245.00	$1.74
8"	$410.51	$576.47	$733.60	$392.00	$2.79
10"	$590.11	$828.68	$1,054.55	$563.50	$4.01
Gallonage Charge per 1,000	$1.23	$0.90	$2.16	$1.02	$0.01
Private Fire Protection					
5/8"x3/4"	---	---	---	---	---
3/4"	---	---	---	---	---
1"	---	---	---	---	---
1-1/2"	---	---	---	---	---
2"	$13.69	$19.22	$6.11	$3.27	$0.02
3"	---	---	$12.23	$6.53	$0.05
4"	$42.76	$60.05	$19.10	$10.21	$0.07
6"	$85.53	$120.10	$38.21	$20.42	$0.15
8"	$136.84	$192.16	$61.13	$32.67	$0.23
10"	$196.70	$276.23	$87.88	$46.96	$0.33

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$9.91	$15.65	$7.96
5 M	$11.28	$11.71	$19.97	$10.00
10 M	$17.43	$16.21	$30.77	$15.10

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$4.90	$0.04
3/4"	$7.35	$0.06
1"	$12.25	$0.10
1-1/2"	$24.50	$0.20
2"	$39.20	$0.32
3"	$78.40	$0.65
4"	$122.50	$1.01
6"	$245.00	$2.02
8"	$392.00	$3.24
10"	$563.50	$4.65
Gallonage Charge per 1,000	$1.02	$0.01
Private Fire Protection		
5/8"x3/4"	---	---
3/4"	---	---
1"	---	---
1-1/2"	---	---
2"	$3.27	$0.03
3"	$6.53	$0.05
4"	$10.21	$0.08
6"	$20.42	$0.17
8"	$32.67	$0.27
10"	$46.96	$0.39

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$20.17	$17.59	$17.11	$0.15
Gallonage Charge per 1,000	$3.66	$3.15	$4.74	$2.57	$0.02
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$20.17	$17.59	$17.11	$0.15
3/4"	$19.01	$30.26	$26.39	$25.67	$0.22
1"	$31.68	$50.43	$43.98	$42.78	$0.36
1-1/2"	$63.37	$100.85	$87.95	$85.55	$0.73
2"	$101.39	$161.36	$140.72	$136.88	$1.16
3"	$202.77	$322.72	$281.44	$273.76	$2.33
4"	$316.83	$504.25	$439.75	$427.75	$3.64
6"	$633.66	$1,008.50	$879.50	$855.50	$7.28
8"	$1,013.85	$1,613.60	$1,407.20	$1,368.80	$11.64
10"	$1,457.41	$2,319.55	$2,022.85	$1,967.65	$16.73
Gallonage Charge per 1,000	$4.39	$3.78	$5.69	$3.09	$0.03
(Per 100 cubic ft)	$3.28	$2.83	$4.26	$2.31	$0.02
	Typical Residential Bill				
5/8" x 3/4" meter					
3 M	$23.65	$29.62	$31.81	$24.83	
5 M	$30.97	$35.92	$41.29	$29.98	
6 M (Maximum Bill) *	$34.63	$39.07	$46.03	$32.55	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$17.11	$0.10
Gallonage Charge per 1,000	$2.57	$0.02
Gallonage Cap *	6M	6M
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$17.11	$0.10
3/4"	$25.67	$0.16
1"	$42.78	$0.26
1-1/2"	$85.55	$0.52
2"	$136.88	$0.83
3"	$273.76	$1.66
4"	$427.75	$2.60
6"	$855.50	$5.20
8"	$1,368.80	$8.32
10"	$1,967.65	$11.96
Gallonage Charge per 1,000	$3.09	$0.02
(Per 100 cubic ft)	$2.31	$0.01

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: APACHE SHORES
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$5.83	$9.17	$5.80
3/4"	$7.70	$8.74	$13.76	$8.70
1"	$12.83	$14.57	$22.93	$14.50
1-1/2"	$25.66	$29.13	$45.85	$29.00
2"	$41.05	$46.61	$73.36	$46.40
3"	$82.10	$93.23	$146.72	$92.80
4"	$128.29	$145.67	$229.25	$145.00
6"	$256.57	$291.34	$458.50	$290.00
8"	$410.51	$466.14	$733.60	$464.00
10"	$590.11	$670.07	$1,054.55	$667.00
Gallonage Charge per 1,000	$1.23	$4.62	$2.16	$4.62

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$19.69	$15.65	$19.66
5 M	$11.28	$28.93	$19.97	$28.90
10 M	$17.43	$52.03	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: APACHE SHORES
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$9.31	$17.59	$9.32
Gallonage Charge per 1,000	$3.66	$9.28	$4.74	$9.28
Gallonage Cap *	6M	6M	6M	6M
Residential - Wastewater Only				
Flat Rate:	$17.27	$23.54	$44.27	$23.70
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$37.15	$31.81	$37.16
5 M	$30.97	$55.71	$41.29	$55.72
6 M (Maximum Bill) *	$34.63	$64.99	$46.03	$65.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$9.63	$9.17	$7.39	$0.05
3/4"	$7.70	$14.44	$13.76	$11.09	$0.08
1"	$12.83	$24.07	$22.93	$18.48	$0.13
1-1/2"	$25.66	$48.13	$45.85	$36.95	$0.26
2"	$41.05	$77.01	$73.36	$59.12	$0.42
3"	$82.10	$154.03	$146.72	$118.24	$0.84
4"	$128.29	$240.67	$229.25	$184.75	$1.32
6"	$256.57	$481.34	$458.50	$369.50	$2.63
8"	$410.51	$770.15	$733.60	$591.20	$4.21
10"	$590.11	$1,107.08	$1,054.55	$849.85	$6.05
Gallonage Charge per 1,000	$1.23	$1.44	$2.16	$1.53	$0.01

			Typical Residential Bill	
5/8" x 3/4" meter				
3 M	$8.82	$13.95	$15.65	$11.98
5 M	$11.28	$16.83	$19.97	$15.04
10 M	$17.43	$24.03	$30.77	$22.69

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.39	$0.06
3/4"	$11.09	$0.09
1"	$18.48	$0.15
1-1/2"	$36.95	$0.31
2"	$59.12	$0.49
3"	$118.24	$0.98
4"	$184.75	$1.53
6"	$369.50	$3.05
8"	$591.20	$4.88
10"	$849.85	$7.02
Gallonage Charge per 1,000	$1.53	$0.01

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$16.40	$17.59	$17.11	$0.15
Gallonage Charge per 1,000	$3.66	$4.98	$4.74	$2.57	$0.02
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$16.40	$17.59	$17.11	$0.15
3/4"	$19.01	$24.60	$26.39	$25.67	$0.22
1"	$31.68	$41.00	$43.98	$42.78	$0.36
1-1/2"	$63.37	$82.00	$87.95	$85.55	$0.73
2"	$101.39	$131.20	$140.72	$136.88	$1.16
3"	$202.77	$262.40	$281.44	$273.76	$2.33
4"	$316.83	$410.00	$439.75	$427.75	$3.64
6"	$633.66	$820.00	$879.50	$855.50	$7.28
8"	$1,013.85	$1,312.00	$1,407.20	$1,368.80	$11.64
10"	$1,457.41	$1,886.00	$2,022.85	$1,967.65	$16.73
Gallonage Charge per 1,000	$4.39	$5.97	$5.69	$3.09	$0.03
(Per 100 cubic ft)	$3.28	$4.47	$4.26	$2.31	$0.02
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$31.34	$31.81	$24.83	
5 M	$30.97	$41.30	$41.29	$29.98	
6 M (Maximum Bill) *	$34.63	$46.28	$46.03	$32.55	

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$17.11	$0.10
Gallonage Charge per 1,000	$2.57	$0.02
Gallonage Cap *	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$17.11	$0.10
3/4"	$25.67	$0.16
1"	$42.78	$0.26
1-1/2"	$85.55	$0.52
2"	$136.88	$0.83
3"	$273.76	$1.66
4"	$427.75	$2.60
6"	$855.50	$5.20
8"	$1,368.80	$8.32
10"	$1,967.65	$11.96
Gallonage Charge per 1,000	$3.09	$0.02
(Per 100 cubic ft)	$2.31	$0.01

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BAY LAKE ESTATES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$16.40	$9.17	$17.60
3/4"	$7.70	$24.60	$13.76	$26.40
1"	$12.83	$41.01	$22.93	$44.00
1-1/2"	$25.66	$82.02	$45.85	$88.00
2"	$41.05	$131.22	$73.36	$140.80
3"	$82.10	$262.45	$146.72	$281.60
4"	$128.29	$410.08	$229.25	$440.00
6"	$256.57	$820.15	$458.50	$880.00
8"	$410.51	$1,312.25	$733.60	$1,408.00
10"	$590.11	$1,886.35	$1,054.55	$2,024.00
Gallonage Charge per 1,000	$1.23	$3.21	$2.16	$3.44
			Typical Residential Bill	
5/8" x 3/4" meter				
3 M	$8.82	$26.03	$15.65	$27.92
5 M	$11.28	$32.45	$19.97	$34.80
10 M	$17.43	$48.50	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BEACON HILLS
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$7.14	$9.17	$7.39	$0.05
3/4"	$7.70	$10.71	$13.76	$11.09	$0.08
1"	$12.83	$17.85	$22.93	$18.48	$0.13
1-1/2"	$25.66	$35.71	$45.85	$36.95	$0.26
2"	$41.05	$57.14	$73.36	$59.12	$0.42
3"	$82.10	$114.27	$146.72	$118.24	$0.84
4"	$128.29	$178.55	$229.25	$184.75	$1.32
6"	$256.57	$357.10	$458.50	$369.50	$2.63
8"	$410.51	$571.36	$733.60	$591.20	$4.21
10"	$590.11	$821.33	$1,054.55	$849.85	$6.05
Gallonage Charge per 1,000	$1.23	$0.94	$2.16	$1.53	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$9.96	$15.65	$11.98
5 M	$11.28	$11.84	$19.97	$15.04
10 M	$17.43	$16.54	$30.77	$22.69

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BEACON HILLS
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.39	$0.06
3/4"	$11.09	$0.09
1"	$18.48	$0.15
1-1/2"	$36.95	$0.31
2"	$59.12	$0.49
3"	$118.24	$0.98
4"	$184.75	$1.53
6"	$369.50	$3.05
8"	$591.20	$4.88
10"	$849.85	$7.02
Gallonage Charge per 1,000	$1.53	$0.01

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BEACON HILLS
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$13.33	$17.59	$17.11	$0.15
Gallonage Charge per 1,000	$3.66	$3.30	$4.74	$2.57	$0.02
Gallonage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	$31.86	$30.35	$44.27	$30.35	$0.26
General Service & Multi-family - GS, MF					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$13.33	$17.59	$17.11	$0.15
3/4"	$19.01	$20.00	$26.39	$25.67	$0.22
1"	$31.68	$33.33	$43.98	$42.78	$0.36
1-1/2"	$63.37	$66.65	$87.95	$85.55	$0.73
2"	$101.39	$106.64	$140.72	$136.88	$1.16
3"	$202.77	$213.28	$281.44	$273.76	$2.33
4"	$316.83	$333.25	$439.75	$427.75	$3.64
6"	$633.66	$666.50	$879.50	$855.50	$7.28
8"	$1,013.85	$1,066.40	$1,407.20	$1,368.80	$11.64
10"	$1,457.41	$1,532.95	$2,022.85	$1,967.65	$16.73
Gallonage Charge per 1,000	$4.39	$3.96	$5.69	$3.09	$0.03
(Per 100 cubic ft)	$3.28	$2.96	$4.26	$2.31	$0.02
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$23.23	$31.81	$24.83	
5 M	$30.97	$29.83	$41.29	$29.98	
6 M (Maximum Bill) *	$34.63	$33.13	$46.03	$32.55	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BEACON HILLS
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$17.11	$0.10
Gallonage Charge per 1,000	$2.57	$0.02
Gallonage Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	$30.35	$0.18
General Service & Multi-family - GS, MF		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$17.11	$0.10
3/4"	$25.67	$0.16
1"	$42.78	$0.26
1-1/2"	$85.55	$0.52
2"	$136.88	$0.83
3"	$273.76	$1.66
4"	$427.75	$2.60
6"	$855.50	$5.20
8"	$1,368.80	$8.32
10"	$1,967.65	$11.96
Gallonage Charge per 1,000	$3.09	$0.02
(Per 100 cubic ft)	$2.31	$0.01

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BEECHER'S POINT
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential, General Service, & Multi-Family				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$14.88	$9.17	$14.90
3/4"	$7.70	$22.32	$13.76	$22.35
1"	$12.83	$37.20	$22.93	$37.25
1-1/2"	$25.66	$74.39	$45.85	$74.50
2"	$41.05	$119.03	$73.36	$119.20
3"	$82.10	$238.06	$146.72	$238.40
4"	$128.29	$371.97	$229.25	$372.50
6"	$256.57	$743.93	$458.50	$745.00
8"	$410.51	$1,190.29	$733.60	$1,192.00
10"	$590.11	$1,711.04	$1,054.55	$1,713.50
Gallonage Charge per 1,000	$1.23	$3.71	$2.16	$3.71
			Typical Residential Bill	
5/8" x 3/4" meter				
3 M	$8.82	$26.01	$15.65	$26.03
5 M	$11.28	$33.43	$19.97	$33.45
10 M	$17.43	$51.98	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BEECHER'S POINT
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$19.78	$17.59	$19.88
Gallonage Charge per 1,000	$3.66	$6.56	$4.74	$6.54
Gallonage Cap *	6M	6M	6M	6M
Multi-family - MF				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$19.78	$17.59	$19.88
3/4"	$19.01	$29.67	$26.39	$29.82
1"	$31.68	$49.45	$43.98	$49.70
1-1/2"	$63.37	$98.90	$87.95	$99.40
2"	$101.39	$158.24	$140.72	$159.04
3"	$202.77	$316.48	$281.44	$318.08
4"	$316.83	$494.50	$439.75	$497.00
6"	$633.66	$989.00	$879.50	$994.00
8"	$1,013.85	$1,582.40	$1,407.20	$1,590.40
10"	$1,457.41	$2,274.70	$2,022.85	$2,286.20
Gallonage Charge per 1,000	$4.39	$7.87	$5.69	$7.85
(Per 100 cubic ft)	$3.28	$5.89	$4.26	$5.87
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$39.46	$31.81	$39.50
5 M	$30.97	$52.58	$41.29	$52.58
6 M (Maximum Bill) *	$34.63	$59.14	$46.03	$59.13

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BUENAVENTURA LAKES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31,1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$4.55	n/a	$9.17	$7.39	$0.05
3/4"	$6.81	n/a	$13.76	$11.09	$0.08
1"	$11.37	n/a	$22.93	$18.48	$0.13
1-1/2"	$22.71	n/a	$45.85	$36.95	$0.26
2"	$36.32	n/a	$73.36	$59.12	$0.42
3"	$72.68	n/a	$146.72	$118.24	$0.84
4"	$113.56	n/a	$229.25	$184.75	$1.32
6"	$227.12	n/a	$458.50	$369.50	$2.63
8"	n/a	n/a	$733.60	$591.20	$4.21
10"	n/a	n/a	$1,054.55	$849.85	$6.05
Gallonage Charge per 1,000	$1.24	n/a	$2.16	$1.53	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.27	$0.00	$15.65	$11.98
5 M	$10.75	$0.00	$19.97	$15.04
10 M	$16.95	$0.00	$30.77	$22.69

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BUENAVENTURA LAKES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31,1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.39	$0.06
3/4"	$11.09	$0.09
1"	$18.48	$0.15
1-1/2"	$36.95	$0.31
2"	$59.12	$0.49
3"	$118.24	$0.98
4"	$184.75	$1.53
6"	$369.50	$3.05
8"	$591.20	$4.88
10"	$849.85	$7.02
Gallonage Charge per 1,000	$1.53	$0.01

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BUENAVENTURA LAKES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$8.57	n/a	$17.59	$13.18	$0.11
Gallonage Charge per 1,000	$4.50	n/a	$4.74	$5.23	$0.04
Gallonage Cap *	10M	n/a	6M	6M	
Residential - Wastewater Only					
Flat Rate:	$29.22	n/a	$44.27	$39.34	$0.33
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$8.57	n/a	$17.59	$13.18	$0.11
3/4"	$12.86	n/a	$26.39	$19.77	$0.17
1"	$21.42	n/a	$43.98	$32.95	$0.28
1-1/2"	$42.83	n/a	$87.95	$65.90	$0.56
2"	$68.52	n/a	$140.72	$105.44	$0.90
3"	$137.08	n/a	$281.44	$210.88	$1.79
4"	$214.16	n/a	$439.75	$329.50	$2.80
6"	$428.35	n/a	$879.50	$659.00	$5.60
8"	n/a	n/a	$1,407.20	$1,054.40	$8.97
10"	n/a	n/a	$2,022.85	$1,515.70	$12.89
Gallonage Charge per 1,000	$5.39	n/a	$5.69	$6.28	$0.05
(Per 100 cubic ft)	n/a	n/a	$4.26	$4.69	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$22.07	n/a	$31.81	$28.87	
5 M	$31.07	n/a	$41.29	$39.33	
6 M (Maximum Bill) *	$35.57	n/a	$46.03	$44.56	
10 M (Prior Maximum Bill)	$53.57				

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BUENAVENTURA LAKES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$13.18	$0.08
Gallonage Charge per 1,000	$5.23	$0.03
Gallonage Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	$39.34	$0.24
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.18	$0.08
3/4"	$19.77	$0.12
1"	$32.95	$0.20
1-1/2"	$65.90	$0.40
2"	$105.44	$0.64
3"	$210.88	$1.28
4"	$329.50	$2.00
6"	$659.00	$4.00
8"	$1,054.40	$6.41
10"	$1,515.70	$9.21
Gallonage Charge per 1,000	$6.28	$0.04
(Per 100 cubic ft)	$4.69	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BURNT STORE
COUNTY: CHARLOTTE/LEE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Multi-Family & Public Auth.				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$13.53	$23.62	$13.80
3/4"	$7.70	$20.29	$35.43	$20.70
1"	$12.83	$33.82	$59.05	$34.50
1-1/2"	$25.66	$67.64	$118.10	$69.00
2"	$41.05	$108.23	$188.96	$110.40
3"	$82.10	$216.46	$377.92	$220.80
4"	$128.29	$338.21	$590.50	$345.00
6"	$256.57	$676.43	$1,181.00	$690.00
8"	$410.51	$1,082.28	$1,889.60	$1,104.00
10"	$590.11	$1,555.78	$2,716.30	$1,587.00
Gallonage Charge per 1,000	$1.23	$3.85	$3.27	$3.82
Private Fire Protection				
5/8"x3/4"	---	---	---	---
3/4"	---	---	---	---
1"	---	---	---	---
1-1/2"	---	---	---	---
2"	$13.69	$36.08	$15.75	$9.20
3"	---	---	$31.49	$18.40
4"	$42.76	$112.74	$49.21	$28.75
6"	$85.53	$225.48	$98.42	$57.50
8"	$136.84	$360.76	$157.47	$92.00
10"	$196.70	$518.59	$226.36	$132.25
			Typical Residential Bill	
5/8" x 3/4" meter				
3 M	$8.82	$25.08	$33.43	$25.26
5 M	$11.28	$32.78	$39.97	$32.90
10 M	$17.43	$52.03	$56.32	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BURNT STORE
COUNTY: CHARLOTTE/LEE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$10.99	$17.59	$7.90	$0.07
Gallonage Charge per 1,000	$3.66	$3.62	$4.74	$2.79	$0.02
Gallonage Cap *	6M	6M	6M	6M	
General Service & Multi-family - GS, MF					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$10.99	$17.59	$7.90	$0.07
3/4"	$19.01	$16.49	$26.39	$11.85	$0.10
1"	$31.68	$27.48	$43.98	$19.75	$0.17
1-1/2"	$63.37	$54.95	$87.95	$39.50	$0.34
2"	$101.39	$87.92	$140.72	$63.20	$0.54
3"	$202.77	$175.84	$281.44	$126.40	$1.08
4"	$316.83	$274.75	$439.75	$197.50	$1.68
6"	$633.66	$549.50	$879.50	$395.00	$3.36
8"	$1,013.85	$879.20	$1,407.20	$632.00	$5.38
10"	$1,457.41	$1,263.85	$2,022.85	$908.50	$7.73
Gallonage Charge per 1,000	$4.39	$4.34	$5.69	$3.35	$0.03
(Per 100 cubic ft)	$3.28	$3.25	$4.26	$2.50	$0.02
5/8" x 3/4" meter					
3 M	$23.65	$21.85	$31.81	$16.27	
5 M	$30.97	$29.09	$41.29	$21.85	
6 M (Maximum Bill) *	$34.63	$32.71	$46.03	$24.64	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BURNT STORE
COUNTY: CHARLOTTE/LEE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$7.90	$0.05
Gallonage Charge per 1,000	$2.79	$0.02
Gallonage Cap *	6M	
General Service & Multi-family - GS, MF		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.90	$0.05
3/4"	$11.85	$0.07
1"	$19.75	$0.12
1-1/2"	$39.50	$0.24
2"	$63.20	$0.38
3"	$126.40	$0.77
4"	$197.50	$1.20
6"	$395.00	$2.40
8"	$632.00	$3.84
10"	$908.50	$5.52
Gallonage Charge per 1,000	$3.35	$0.02
(Per 100 cubic ft)	$2.50	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CARLTON VILLAGE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$10.61	$9.17	$17.10
3/4"	$7.70	$15.91	$13.76	$25.65
1"	$12.83	$26.52	$22.93	$42.75
1-1/2"	$25.66	$53.05	$45.85	$85.50
2"	$41.05	$84.88	$73.36	$136.80
3"	$82.10	$169.75	$146.72	$273.60
4"	$128.29	$265.24	$229.25	$427.50
6"	$256.57	$530.48	$458.50	$855.00
8"	$410.51	$848.76	$733.60	$1,368.00
10"	$590.11	$1,220.09	$1,054.55	$1,966.50
Gallonage Charge per 1,000	$1.23	$2.15	$2.16	$3.49

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$17.06	$15.65	$27.57
5 M	$11.28	$21.36	$19.97	$34.55
10 M	$17.43	$32.11	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CHULUOTA
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$12.97	$9.17	$16.34	$0.12
3/4"	$7.70	$19.45	$13.76	$24.51	$0.17
1"	$12.83	$32.42	$22.93	$40.85	$0.29
1-1/2"	$25.66	$64.84	$45.85	$81.70	$0.58
2"	$41.05	$103.74	$73.36	$130.72	$0.93
3"	$82.10	$207.48	$146.72	$261.44	$1.86
4"	$128.29	$324.18	$229.25	$408.50	$2.91
6"	$256.57	$648.36	$458.50	$817.00	$5.82
8"	$410.51	$1,037.38	$733.60	$1,307.20	$9.31
10"	$590.11	$1,491.23	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$2.61	$2.16	$2.85	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$20.80	$15.65	$24.89
5 M	$11.28	$26.02	$19.97	$30.59
10 M	$17.43	$39.07	$30.77	$44.84

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CHULUOTA
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$2.85	$0.02

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CHULUOTA
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$20.41	$17.59	$20.42
Gallonage Charge per 1,000	$3.66	$7.43	$4.74	$7.43
Gallonage Cap *	6M	6M	6M	6M
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$42.70	$31.81	$42.71
5 M	$30.97	$57.56	$41.29	$57.57
6 M (Maximum Bill) *	$34.63	$64.99	$46.03	$65.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS PARK
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$6.76	$9.17	$9.13	$0.06
3/4"	$7.70	$10.15	$13.76	$13.70	$0.10
1"	$12.83	$16.91	$22.93	$22.83	$0.16
1-1/2"	$25.66	$33.82	$45.85	$45.65	$0.32
2"	$41.05	$54.12	$73.36	$73.04	$0.52
3"	$82.10	$108.24	$146.72	$146.08	$1.04
4"	$128.29	$169.12	$229.25	$228.25	$1.62
6"	$256.57	$338.25	$458.50	$456.50	$3.25
8"	$410.51	$541.19	$733.60	$730.40	$5.20
10"	$590.11	$777.97	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$1.65	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$11.71	$15.65	$15.04
5 M	$11.28	$15.01	$19.97	$18.98
10 M	$17.43	$23.26	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS PARK
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WASTEWATER

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

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$20.65	$17.59	$18.86	$0.16
Gallonage Charge per 1,000	$3.66	$7.37	$4.74	$5.58	$0.05
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$20.65	$17.59	$18.86	$0.16
3/4"	$19.01	$30.98	$26.39	$28.29	$0.24
1"	$31.68	$51.63	$43.98	$47.15	$0.40
1-1/2"	$63.37	$103.25	$87.95	$94.30	$0.80
2"	$101.39	$165.20	$140.72	$150.88	$1.28
3"	$202.77	$330.40	$281.44	$301.76	$2.57
4"	$316.83	$516.25	$439.75	$471.50	$4.01
6"	$633.66	$1,032.50	$879.50	$943.00	$8.02
8"	$1,013.85	$1,652.00	$1,407.20	$1,508.80	$12.83
10"	$1,457.41	$2,374.75	$2,022.85	$2,168.90	$18.45
Gallonage Charge per 1,000	$4.39	$8.84	$5.69	$6.70	$0.06
(Per 100 cubic ft)	$3.28	$6.61	$4.26	$5.01	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$42.76	$31.81	$35.61	
5 M	$30.97	$57.50	$41.29	$46.77	
6 M (Maximum Bill) *	$34.63	$64.87	$46.03	$52.35	

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

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

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$18.86	$0.11
Gallonage Charge per 1,000	$5.58	$0.03
Gallonage Cap *	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$18.86	$0.11
3/4"	$28.29	$0.17
1"	$47.15	$0.29
1-1/2"	$94.30	$0.57
2"	$150.88	$0.92
3"	$301.76	$1.83
4"	$471.50	$2.86
6"	$943.00	$5.73
8"	$1,508.80	$9.17
10"	$2,168.90	$13.18
Gallonage Charge per 1,000	$6.70	$0.04
(Per 100 cubic ft)	$5.01	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS SPRINGS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.75	$9.17	$7.39	$0.05
3/4"	$7.70	$13.13	$13.76	$11.09	$0.08
1"	$12.83	$21.88	$22.93	$18.48	$0.13
1-1/2"	$25.66	$43.77	$45.85	$36.95	$0.26
2"	$41.05	$70.03	$73.36	$59.12	$0.42
3"	$82.10	$140.06	$146.72	$118.24	$0.84
4"	$128.29	$218.84	$229.25	$184.75	$1.32
6"	$256.57	$437.69	$458.50	$369.50	$2.63
8"	$410.51	$700.30	$733.60	$591.20	$4.21
10"	$590.11	$1,006.68	$1,054.55	$849.85	$6.05
Gallonage Charge per 1,000	$1.23	$2.12	$2.16	$1.53	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$15.11	$15.65	$11.98
5 M	$11.28	$19.35	$19.97	$15.04
10 M	$17.43	$29.95	$30.77	$22.69

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS SPRINGS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.39	$0.06
3/4"	$11.09	$0.09
1"	$18.48	$0.15
1-1/2"	$36.95	$0.31
2"	$59.12	$0.49
3"	$118.24	$0.98
4"	$184.75	$1.53
6"	$369.50	$3.05
8"	$591.20	$4.88
10"	$849.85	$7.02
Gallonage Charge per 1,000	$1.53	$0.01

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS SPRINGS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$16.29	$17.59	$18.86	$0.16
Gallonage Charge per 1,000	$3.66	$7.09	$4.74	$5.58	$0.05
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$16.29	$17.59	$18.86	$0.16
3/4"	$19.01	$24.44	$26.39	$28.29	$0.24
1"	$31.68	$40.73	$43.98	$47.15	$0.40
1-1/2"	$63.37	$81.45	$87.95	$94.30	$0.80
2"	$101.39	$130.32	$140.72	$150.88	$1.28
3"	$202.77	$260.64	$281.44	$301.76	$2.57
4"	$316.83	$407.25	$439.75	$471.50	$4.01
6"	$633.66	$814.50	$879.50	$943.00	$8.02
8"	$1,013.85	$1,303.20	$1,407.20	$1,508.80	$12.83
10"	$1,457.41	$1,873.35	$2,022.85	$2,168.90	$18.45
Gallonage Charge per 1,000	$4.39	$8.51	$5.69	$6.70	$0.06
(Per 100 cubic ft)	$3.28	$6.36	$4.26	$5.01	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$37.56	$31.81	$35.61	
5 M	$30.97	$51.74	$41.29	$46.77	
6 M (Maximum Bill) *	$34.63	$58.83	$46.03	$52.35	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS SPRINGS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$18.86	$0.11
Gallonage Charge per 1,000	$5.58	$0.03
Gallonage Cap *	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$18.86	$0.11
3/4"	$28.29	$0.17
1"	$47.15	$0.29
1-1/2"	$94.30	$0.57
2"	$150.88	$0.92
3"	$301.76	$1.83
4"	$471.50	$2.86
6"	$943.00	$5.73
8"	$1,508.80	$9.17
10"	$2,168.90	$13.18
Gallonage Charge per 1,000	$6.70	$0.04
(Per 100 cubic ft)	$5.01	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CRYSTAL RIVER HIGHLANDS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$10.15	$9.17	$13.26	$0.09
3/4"	$7.70	$15.22	$13.76	$19.89	$0.14
1"	$12.83	$25.37	$22.93	$33.15	$0.24
1-1/2"	$25.66	$50.73	$45.85	$66.30	$0.47
2"	$41.05	$81.17	$73.36	$106.08	$0.76
3"	$82.10	$162.34	$146.72	$212.16	$1.51
4"	$128.29	$253.66	$229.25	$331.50	$2.36
6"	$256.57	$507.32	$458.50	$663.00	$4.72
8"	$410.51	$811.71	$733.60	$1,060.80	$7.55
10"	$590.11	$1,166.83	$1,054.55	$1,524.90	$10.86
Gallonage Charge per 1,000	$1.23	$2.21	$2.16	$2.82	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$16.78	$15.65	$21.72
5 M	$11.28	$21.20	$19.97	$27.36
10 M	$17.43	$32.25	$30.77	$41.46

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CRYSTAL RIVER HIGHLANDS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.26	$0.11
3/4"	$19.89	$0.16
1"	$33.15	$0.27
1-1/2"	$66.30	$0.55
2"	$106.08	$0.88
3"	$212.16	$1.75
4"	$331.50	$2.74
6"	$663.00	$5.47
8"	$1,060.80	$8.76
10"	$1,524.90	$12.59
Gallonage Charge per 1,000	$2.82	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DAETWYLER SHORES
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$12.03	$9.17	$10.35	$0.07
3/4"	$7.70	$18.05	$13.76	$15.53	$0.11
1"	$12.83	$30.08	$22.93	$25.88	$0.18
1-1/2"	$25.66	$60.16	$45.85	$51.75	$0.37
2"	$41.05	$96.26	$73.36	$82.80	$0.59
3"	$82.10	$192.51	$146.72	$165.60	$1.18
4"	$128.29	$300.80	$229.25	$258.75	$1.84
6"	$256.57	$601.60	$458.50	$517.50	$3.68
8"	$410.51	$962.55	$733.60	$828.00	$5.89
10"	$590.11	$1,383.67	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$1.84	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$17.55	$15.65	$18.09
5 M	$11.28	$21.23	$19.97	$23.25
10 M	$17.43	$30.43	$30.77	$36.15

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DAETWYLER SHORES
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DEEP CREEK
COUNTY: CHARLOTTE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service & Multi-Family				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$13.69	$13.75	$9.17	$13.50
3/4"	$13.69	$13.75	$13.76	$20.25
1"	$34.21	$34.36	$22.93	$33.75
1-1/2"	$68.43	$68.72	$45.85	$67.50
2"	$109.50	$109.97	$73.36	$108.00
3"	$219.00	$219.94	$146.72	$216.00
4"	$342.19	$343.66	$229.25	$337.50
6"	$684.36	$687.30	$458.50	$675.00
8"	$684.36	$687.30	$733.60	$1,080.00
10"	N/A	N/A	N/A	$1,552.50
Gallonage Charge per 1,000	$4.12	$4.14	$2.16	$3.85

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$26.05	$26.17	$15.65	$25.05
5 M	$34.29	$34.45	$19.97	$32.75
10 M	$54.89	$55.15	$30.77	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DEEP CREEK
COUNTY: CHARLOTTE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$19.40	$19.40	$17.59	$18.94	$0.16
Gallonage Charge per 1,000	$3.97	$3.97	$4.74	$4.88	$0.04
Gallonage Cap *	10M	10M	6M	6M	
General & Multi-family Service - GS, MF					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$19.40	$19.40	$17.59	$18.94	$0.16
3/4"	$19.40	$19.40	$26.39	$28.41	$0.24
1"	$48.52	$48.52	$43.98	$47.35	$0.40
1-1/2"	$97.02	$97.02	$87.95	$94.70	$0.81
2"	$155.25	$155.25	$140.72	$151.52	$1.29
3"	$310.50	$310.50	$281.44	$303.04	$2.58
4"	$485.17	$485.17	$439.75	$473.50	$4.03
6"	$970.31	$970.31	$879.50	$947.00	$8.05
8"	$970.31	$970.31	$1,407.20	$1,515.20	$12.89
10"	$0.00	$0.00	$2,022.85	$2,178.10	$18.52
Gallonage Charge per 1,000	$4.75	$4.75	$5.69	$5.85	$0.05
			$4.26	$4.38	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$31.31	$31.31	$31.81	$33.58	
5 M	$39.25	$39.25	$41.29	$43.33	
6 M (Maximum Bill) *	$43.22	$43.22	$46.03	$48.21	
10 M (Prior Maximum Bill)	$59.10	$59.10			

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DEEP CREEK
COUNTY: CHARLOTTE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$18.94	$0.12
Gallonage Charge per 1,000	$4.88	$0.03
Gallonage Cap *	6M	
General & Multi-family Service - GS, MF		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$18.94	$0.12
3/4"	$28.41	$0.17
1"	$47.35	$0.29
1-1/2"	$94.70	$0.58
2"	$151.52	$0.92
3"	$303.04	$1.84
4"	$473.50	$2.88
6"	$947.00	$5.75
8"	$1,515.20	$9.21
10"	$2,178.10	$13.23
Gallonage Charge per 1,000	$5.85	$0.04
	$4.38	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DELTONA
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$6.38	$9.17	$7.04	$0.05
3/4"	$7.70	$9.47	$13.76	$10.56	$0.08
1"	$12.83	$15.94	$22.93	$17.60	$0.13
1-1/2"	$25.66	$31.89	$45.85	$35.20	$0.25
2"	$41.05	$51.02	$73.36	$56.32	$0.40
3"	$82.10	$102.04	$146.72	$112.64	$0.80
4"	$128.29	$159.44	$229.25	$176.00	$1.25
6"	$256.57	$318.87	$458.50	$352.00	$2.51
8"	$410.51	$510.19	$733.60	$563.20	$4.01
10"	$590.11	$733.40	$1,054.55	$809.60	$5.76
Gallonage Charge per 1,000	$1.23	$1.09	$2.16	$1.19	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$9.65	$15.65	$10.61
5 M	$11.28	$11.83	$19.97	$12.99
10 M	$17.43	$17.28	$30.77	$18.94

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DELTONA
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.04	$0.06
3/4"	$10.56	$0.09
1"	$17.60	$0.15
1-1/2"	$35.20	$0.29
2"	$56.32	$0.46
3"	$112.64	$0.93
4"	$176.00	$1.45
6"	$352.00	$2.91
8"	$563.20	$4.65
10"	$809.60	$6.68
Gallonage Charge per 1,000	$1.19	$0.01

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DELTONA
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$21.25	$17.59	$21.26
Gallonage Charge per 1,000	$3.66	$6.95	$4.74	$6.95
Gallonage Cap *	6M	6M	6M	6M
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$21.25	$17.59	$21.26
3/4"	$19.01	$31.88	$26.39	$31.89
1"	$31.68	$53.13	$43.98	$53.15
1-1/2"	$63.37	$106.25	$87.95	$106.30
2"	$101.39	$170.00	$140.72	$170.08
3"	$202.77	$340.00	$281.44	$340.16
4"	$316.83	$531.25	$439.75	$531.50
6"	$633.66	$1,062.50	$879.50	$1,063.00
8"	$1,013.85	$1,700.00	$1,407.20	$1,700.80
10"	$1,457.41	$2,443.75	$2,022.85	$2,444.90
Gallonage Charge per 1,000	$4.39	$8.35	$5.69	$8.35
(Per 100 cubic ft)	$3.28	$6.24	$4.26	$6.24
Effluent - EFF				
Gallonage Charge per 1,000	$0.06	$0.06	$0.06	$0.06
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$42.10	$31.81	$42.12
5 M	$30.97	$56.00	$41.29	$56.03
6 M (Maximum Bill) *	$34.63	$62.95	$46.03	$62.99

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DOL RAY MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & Multi-Family					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$21.11	$9.17	$13.26	$0.09
3/4"	$7.70	$31.67	$13.76	$19.89	$0.14
1"	$12.83	$52.78	$22.93	$33.15	$0.24
1-1/2"	$25.66	$105.55	$45.85	$66.30	$0.47
2"	$41.05	$168.88	$73.36	$106.08	$0.76
3"	$82.10	$337.76	$146.72	$212.16	$1.51
4"	$128.29	$527.75	$229.25	$331.50	$2.36
6"	$256.57	$1,055.50	$458.50	$663.00	$4.72
8"	$410.51	$1,688.80	$733.60	$1,060.80	$7.55
10"	$590.11	$2,427.66	$1,054.55	$1,524.90	$10.86
Gallonage Charge per 1,000	$1.23	$2.13	$2.16	$2.82	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$27.50	$15.65	$21.72
5 M	$11.28	$31.76	$19.97	$27.36
10 M	$17.43	$42.41	$30.77	$41.46

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DOL RAY MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.26	$0.11
3/4"	$19.89	$0.16
1"	$33.15	$0.27
1-1/2"	$66.30	$0.55
2"	$106.08	$0.88
3"	$212.16	$1.75
4"	$331.50	$2.74
6"	$663.00	$5.47
8"	$1,060.80	$8.76
10"	$1,524.90	$12.59
Gallonage Charge per 1,000	$2.82	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DRUID HILLS
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & Multi-Family					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$11.90	$9.17	$9.13	$0.06
3/4"	$7.70	$17.85	$13.76	$13.70	$0.10
1"	$12.83	$29.75	$22.93	$22.83	$0.16
1-1/2"	$25.66	$59.50	$45.85	$45.65	$0.32
2"	$41.05	$95.20	$73.36	$73.04	$0.52
3"	$82.10	$190.40	$146.72	$146.08	$1.04
4"	$128.29	$297.49	$229.25	$228.25	$1.62
6"	$256.57	$594.99	$458.50	$456.50	$3.25
8"	$410.51	$951.98	$733.60	$730.40	$5.20
10"	$590.11	$1,368.48	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$1.85	$2.16	$1.97	$0.01

			Typical Residential Bill	
5/8" x 3/4" meter				
3 M	$8.82	$17.45	$15.65	$15.04
5 M	$11.28	$21.15	$19.97	$18.98
10 M	$17.43	$30.40	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DRUID HILLS
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: EAST LAKE HARRIS ESTATES
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$7.15	$9.17	$7.80
3/4"	$7.70	$10.72	$13.76	$11.70
1"	$12.83	$17.87	$22.93	$19.50
1-1/2"	$25.66	$35.74	$45.85	$39.00
2"	$41.05	$57.19	$73.36	$62.40
3"	$82.10	$114.37	$146.72	$124.80
4"	$128.29	$178.70	$229.25	$195.00
6"	$256.57	$357.41	$458.50	$390.00
8"	$410.51	$571.85	$733.60	$624.00
10"	$590.11	$822.03	$1,054.55	$897.00
Gallonage Charge per 1,000	$1.23	$3.93	$2.16	$4.42

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$18.94	$15.65	$21.06
5 M	$11.28	$26.80	$19.97	$29.90
10 M	$17.43	$46.45	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FERN PARK
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$9.12	$9.17	$10.35	$0.07
3/4"	$7.70	$13.68	$13.76	$15.53	$0.11
1"	$12.83	$22.80	$22.93	$25.88	$0.18
1-1/2"	$25.66	$45.60	$45.85	$51.75	$0.37
2"	$41.05	$72.96	$73.36	$82.80	$0.59
3"	$82.10	$145.91	$146.72	$165.60	$1.18
4"	$128.29	$227.99	$229.25	$258.75	$1.84
6"	$256.57	$455.98	$458.50	$517.50	$3.68
8"	$410.51	$729.57	$733.60	$828.00	$5.89
10"	$590.11	$1,048.76	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$1.80	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$14.52	$15.65	$18.09
5 M	$11.28	$18.12	$19.97	$23.25
10 M	$17.43	$27.12	$30.77	$36.15

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FERN PARK
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FERN TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$9.95	$9.17	$9.13	$0.06
3/4"	$7.70	$14.93	$13.76	$13.70	$0.10
1"	$12.83	$24.89	$22.93	$22.83	$0.16
1-1/2"	$25.66	$49.77	$45.85	$45.65	$0.32
2"	$41.05	$79.63	$73.36	$73.04	$0.52
3"	$82.10	$159.27	$146.72	$146.08	$1.04
4"	$128.29	$248.86	$229.25	$228.25	$1.62
6"	$256.57	$497.72	$458.50	$456.50	$3.25
8"	$410.51	$796.35	$733.60	$730.40	$5.20
10"	$590.11	$1,144.75	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$1.75	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$15.20	$15.65	$15.04
5 M	$11.28	$18.70	$19.97	$18.98
10 M	$17.43	$27.45	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FERN TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FISHERMAN'S HAVEN
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$9.56	$9.17	$9.13	$0.06
3/4"	$7.70	$14.34	$13.76	$13.70	$0.10
1"	$12.83	$23.90	$22.93	$22.83	$0.16
1-1/2"	$25.66	$47.80	$45.85	$45.65	$0.32
2"	$41.05	$76.48	$73.36	$73.04	$0.52
3"	$82.10	$152.95	$146.72	$146.08	$1.04
4"	$128.29	$238.99	$229.25	$228.25	$1.62
6"	$256.57	$477.98	$458.50	$456.50	$3.25
8"	$410.51	$764.77	$733.60	$730.40	$5.20
10"	$590.11	$1,099.35	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$2.51	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$17.09	$15.65	$15.04
5 M	$11.28	$22.11	$19.97	$18.98
10 M	$17.43	$34.66	$30.77	$28.83

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FISHERMAN'S HAVEN
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FISHERMAN'S HAVEN
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$19.72	$17.59	$19.64
Gallonage Charge per 1,000	$3.66	$7.55	$4.74	$7.56
Gallonage Cap •	6M	6M	6M	6M
Residential - Wastewater Only				
Flat Rate:	$26.37	$49.93	$44.27	$49.44
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$19.72	$17.59	$19.64
3/4"	$19.01	$29.58	$26.39	$29.46
1"	$31.68	$49.30	$43.98	$49.10
1-1/2"	$63.37	$98.60	$87.95	$98.20
2"	$101.39	$157.76	$140.72	$157.12
3"	$202.77	$315.52	$281.44	$314.24
4"	$316.83	$493.00	$439.75	$491.00
6"	$633.66	$986.00	$879.50	$982.00
8"	$1,013.85	$1,577.60	$1,407.20	$1,571.20
10"	$1,457.41	$2,267.80	$2,022.85	$2,258.60
Gallonage Charge per 1,000	$4.39	$9.06	$5.69	$9.07
(Per 100 cubic ft)	$3.28	$6.78	$4.26	$6.78
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$42.37	$31.81	$42.32
5 M	$30.97	$57.47	$41.29	$57.43
6 M (Maximum Bill) *	$34.63	$65.02	$46.03	$64.99

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FLORIDA CENTRAL COMMERCE PARK
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$35.98	$17.59	$35.90
3/4"	$19.01	$53.97	$26.39	$53.85
1"	$31.68	$89.95	$43.98	$89.75
1-1/2"	$63.37	$179.90	$87.95	$179.50
2"	$101.39	$287.84	$140.72	$287.20
3"	$202.77	$575.68	$281.44	$574.40
4"	$316.83	$899.50	$439.75	$897.50
6"	$633.66	$1,799.00	$879.50	$1,795.00
8"	$1,013.85	$2,878.40	$1,407.20	$2,872.00
10"	$1,457.41	$4,137.70	$2,022.85	$4,128.50
Gallonage Charge per 1,000	$4.39	$4.84	$5.69	$4.85
(Per 100 cubic ft)	$3.28	$3.62	$4.26	$3.63
Effluent - EFF				
Gallonage Charge per 1,000				
Per Sprinkler Head:	$0.06	$0.07	$0.10	$0.10

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FOUNTAINS
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$17.23	$9.17	$17.20
3/4"	$7.70	$25.84	$13.76	$25.80
1"	$12.83	$43.06	$22.93	$43.00
1-1/2"	$25.66	$86.13	$45.85	$86.00
2"	$41.05	$137.80	$73.36	$137.60
3"	$82.10	$275.61	$146.72	$275.20
4"	$128.29	$430.64	$229.25	$430.00
6"	$256.57	$861.27	$458.50	$860.00
8"	$410.51	$1,378.04	$733.60	$1,376.00
10"	$590.11	$1,980.93	$1,054.55	$1,978.00
Gallonage Charge per 1,000	$1.23	$3.48	$2.16	$3.48

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$27.67	$15.65	$27.64
5 M	$11.28	$34.63	$19.97	$34.60
10 M	$17.43	$52.03	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FOX RUN
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$18.60	$9.17	$18.60
3/4"	$7.70	$27.91	$13.76	$27.90
1"	$12.83	$46.51	$22.93	$46.50
1-1/2"	$25.66	$93.02	$45.85	$93.00
2"	$41.05	$148.84	$73.36	$148.80
3"	$82.10	$297.68	$146.72	$297.60
4"	$128.29	$465.12	$229.25	$465.00
6"	$256.57	$930.24	$458.50	$930.00
8"	$410.51	$1,488.38	$733.60	$1,488.00
10"	$590.11	$2,139.55	$1,054.55	$2,139.00
Gallonage Charge per 1,000	$1.23	$3.34	$2.16	$3.34

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$28.62	$15.65	$28.62
5 M	$11.28	$35.30	$19.97	$35.30
10 M	$17.43	$52.00	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FOX RUN
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$23.82	$17.59	$23.84
Gallonage Charge per 1,000	$3.66	$6.86	$4.74	$6.86
Gallonage Cap *	6M	6M	6M	6M
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$44.40	$31.81	$44.42
5 M	$30.97	$58.12	$41.29	$58.14
6 M (Maximum Bill) *	$34.63	$64.98	$46.03	$65.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FRIENDLY CENTER
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$12.81	$9.17	$14.50
3/4"	$7.70	$19.21	$13.76	$21.75
1"	$12.83	$32.02	$22.93	$36.25
1-1/2"	$25.66	$64.03	$45.85	$72.50
2"	$41.05	$102.45	$73.36	$116.00
3"	$82.10	$204.90	$146.72	$232.00
4"	$128.29	$320.16	$229.25	$362.50
6"	$256.57	$640.32	$458.50	$725.00
8"	$410.51	$1,024.51	$733.60	$1,160.00
10"	$590.11	$1,472.73	$1,054.55	$1,667.50
Gallonage Charge per 1,000	$1.23	$3.32	$2.16	$3.75

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$22.77	$15.65	$25.75
5 M	$11.28	$29.41	$19.97	$33.25
10 M	$17.43	$46.01	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: GENEVA LAKE ESTATES
COUNTY: BRADFORD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$4.97	$5.30	$9.17	$9.13	$0.06
3/4"	$7.45	$7.95	$13.76	$13.70	$0.10
1"	$12.42	$13.26	$22.93	$22.83	$0.16
1-1/2"	$24.83	$26.50	$45.85	$45.65	$0.32
2"	$39.73	$42.40	$73.36	$73.04	$0.52
3"	$79.45	$84.80	$146.72	$146.08	$1.04
4"	$124.14	$132.49	$229.25	$228.25	$1.62
6"	$248.29	$265.00	$458.50	$456.50	$3.25
8"	N/A	N/A	$733.60	$730.40	$5.20
10"	N/A	N/A	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$2.08	$2.22	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$11.20	$11.96	$15.65	$15.04
5 M	$15.36	$16.40	$19.97	$18.98
10 M	$25.74	$27.50	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: GENEVA LAKE ESTATES
COUNTY: BRADFORD
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: GOLDEN TERRACE
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$9.24	$9.17	$9.20
3/4"	$7.70	$13.86	$13.76	$13.80
1"	$12.83	$23.10	$22.93	$23.00
1-1/2"	$25.66	$46.20	$45.85	$46.00
2"	$41.05	$73.93	$73.36	$73.60
3"	$82.10	$147.86	$146.72	$147.20
4"	$128.29	$231.02	$229.25	$230.00
6"	$256.57	$462.05	$458.50	$460.00
8"	$410.51	$739.28	$733.60	$736.00
10"	$590.11	$1,062.71	$1,054.55	$1,058.00
Gallonage Charge per 1,000	$1.23	$4.28	$2.16	$4.28

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$22.08	$15.65	$22.04
5 M	$11.28	$30.64	$19.97	$30.60
10 M	$17.43	$52.04	$30.77	$52.00

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: GOSPEL ISLAND ESTATES
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$16.20	$9.17	$16.20
3/4"	$7.70	$24.30	$13.76	$24.30
1"	$12.83	$40.50	$22.93	$40.50
1-1/2"	$25.66	$81.00	$45.85	$81.00
2"	$41.05	$129.60	$73.36	$129.60
3"	$82.10	$259.19	$146.72	$259.20
4"	$128.29	$404.99	$229.25	$405.00
6"	$256.57	$809.97	$458.50	$810.00
8"	$410.51	$1,295.96	$733.60	$1,296.00
10"	$590.11	$1,862.94	$1,054.55	$1,863.00
Gallonage Charge per 1,000	$1.23	$3.58	$2.16	$3.58

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$26.94	$15.65	$26.94
5 M	$11.28	$34.10	$19.97	$34.10
10 M	$17.43	$52.00	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: GRAND TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$10.84	$9.17	$9.13	$0.06
3/4"	$7.70	$16.27	$13.76	$13.70	$0.10
1"	$12.83	$27.11	$22.93	$22.83	$0.16
1-1/2"	$25.66	$54.22	$45.85	$45.65	$0.32
2"	$41.05	$86.76	$73.36	$73.04	$0.52
3"	$82.10	$173.51	$146.72	$146.08	$1.04
4"	$128.29	$271.11	$229.25	$228.25	$1.62
6"	$256.57	$542.22	$458.50	$456.50	$3.25
8"	$410.51	$867.55	$733.60	$730.40	$5.20
10"	$590.11	$1,247.11	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$1.79	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$16.21	$15.65	$15.04
5 M	$11.28	$19.79	$19.97	$18.98
10 M	$17.43	$28.74	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: GRAND TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: HARMONY HOMES
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$14.35	$9.17	$19.20
3/4"	$7.70	$21.53	$13.76	$28.80
1"	$12.83	$35.89	$22.93	$48.00
1-1/2"	$25.66	$71.77	$45.85	$96.00
2"	$41.05	$114.83	$73.36	$153.60
3"	$82.10	$229.67	$146.72	$307.20
4"	$128.29	$358.85	$229.25	$480.00
6"	$256.57	$717.70	$458.50	$960.00
8"	$410.51	$1,148.33	$733.60	$1,536.00
10"	$590.11	$1,650.72	$1,054.55	$2,208.00
Gallonage Charge per 1,000	$1.23	$2.46	$2.16	$3.28

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.73	$15.65	$29.04
5 M	$11.28	$26.65	$19.97	$35.60
10 M	$17.43	$38.95	$30.77	$52.00

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: HERMITS COVE
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$8.72	$9.17	$8.70
3/4"	$7.70	$13.08	$13.76	$13.05
1"	$12.83	$21.80	$22.93	$21.75
1-1/2"	$25.66	$43.61	$45.85	$43.50
2"	$41.05	$69.77	$73.36	$69.60
3"	$82.10	$139.54	$146.72	$139.20
4"	$128.29	$218.03	$229.25	$217.50
6"	$256.57	$436.06	$458.50	$435.00
8"	$410.51	$697.70	$733.60	$696.00
10"	$590.11	$1,002.95	$1,054.55	$1,000.50
Gallonage Charge per 1,000	$1.23	$4.33	$2.16	$4.33

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.71	$15.65	$21.69
5 M	$11.28	$30.37	$19.97	$30.35
10 M	$17.43	$52.02	$30.77	$52.00

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: HOBBY HILLS
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.03	$9.17	$9.13	$0.06
3/4"	$7.70	$12.05	$13.76	$13.70	$0.10
1"	$12.83	$20.09	$22.93	$22.83	$0.16
1-1/2"	$25.66	$40.17	$45.85	$45.65	$0.32
2"	$41.05	$64.27	$73.36	$73.04	$0.52
3"	$82.10	$128.55	$146.72	$146.08	$1.04
4"	$128.29	$200.86	$229.25	$228.25	$1.62
6"	$256.57	$401.71	$458.50	$456.50	$3.25
8"	$410.51	$642.74	$733.60	$730.40	$5.20
10"	$590.11	$923.94	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$2.10	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$14.33	$15.65	$15.04
5 M	$11.28	$18.53	$19.97	$18.98
10 M	$17.43	$29.03	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: HOBBY HILLS
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: HOLIDAY HAVEN
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$9.53	$9.17	$9.50
3/4"	$7.70	$14.29	$13.76	$14.25
1"	$12.83	$23.81	$22.93	$23.75
1-1/2"	$25.66	$47.63	$45.85	$47.50
2"	$41.05	$76.20	$73.36	$76.00
3"	$82.10	$152.40	$146.72	$152.00
4"	$128.29	$238.13	$229.25	$237.50
6"	$256.57	$476.26	$458.50	$475.00
8"	$410.51	$762.01	$733.60	$760.00
10"	$590.11	$1,095.39	$1,054.55	$1,092.50
Gallonage Charge per 1,000	$1.23	$4.25	$2.16	$4.25

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$22.28	$15.65	$22.25
5 M	$11.28	$30.78	$19.97	$30.75
10 M	$17.43	$52.03	$30.77	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: HOLIDAY HAVEN
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$15.26	$17.59	$15.26
Gallonage Charge per 1,000	$3.66	$8.16	$4.74	$8.16
Gallonage Cap *	6M	6M	6M	6M
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$15.26	$17.59	$15.26
3/4"	$19.01	$22.89	$26.39	$22.89
1"	$31.68	$38.15	$43.98	$38.15
1-1/2"	$63.37	$76.30	$87.95	$76.30
2"	$101.39	$122.08	$140.72	$122.08
3"	$202.77	$244.16	$281.44	$244.16
4"	$316.83	$381.50	$439.75	$381.50
6"	$633.66	$763.00	$879.50	$763.00
8"	$1,013.85	$1,220.80	$1,407.20	$1,220.80
10"	$1,457.41	$1,754.90	$2,022.85	$1,754.90
Gallonage Charge per 1,000	$4.39	$9.79	$5.69	$9.79
(Per 100 cubic ft)	$3.28	$7.32	$4.26	$7.32
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$39.74	$31.81	$39.74
5 M	$30.97	$56.06	$41.29	$56.06
6 M (Maximum Bill) *	$34.63	$64.22	$46.03	$64.21

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: HOLIDAY HEIGHTS
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$15.51	$9.17	$19.10
3/4"	$7.70	$23.27	$13.76	$28.65
1"	$12.83	$38.78	$22.93	$47.75
1-1/2"	$25.66	$77.57	$45.85	$95.50
2"	$41.05	$124.11	$73.36	$152.80
3"	$82.10	$248.21	$146.72	$305.60
4"	$128.29	$387.83	$229.25	$477.50
6"	$256.57	$775.67	$458.50	$955.00
8"	$410.51	$1,241.06	$733.60	$1,528.00
10"	$590.11	$1,784.03	$1,054.55	$2,196.50
Gallonage Charge per 1,000	$1.23	$2.68	$2.16	$3.29

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$23.55	$15.65	$28.97
5 M	$11.28	$28.91	$19.97	$35.55
10 M	$17.43	$42.31	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: IMPERIAL MOBILE TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.08	$9.17	$10.35	$0.07
3/4"	$7.70	$12.11	$13.76	$15.53	$0.11
1"	$12.83	$20.19	$22.93	$25.88	$0.18
1-1/2"	$25.66	$40.38	$45.85	$51.75	$0.37
2"	$41.05	$64.60	$73.36	$82.80	$0.59
3"	$82.10	$129.21	$146.72	$165.60	$1.18
4"	$128.29	$201.89	$229.25	$258.75	$1.84
6"	$256.57	$403.77	$458.50	$517.50	$3.68
8"	$410.51	$646.04	$733.60	$828.00	$5.89
10"	$590.11	$928.68	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$2.59	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$15.85	$15.65	$18.09
5 M	$11.28	$21.03	$19.97	$23.25
10 M	$17.43	$33.98	$30.77	$36.15

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: IMPERIAL MOBILE TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: INTERCESSION CITY
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$13.21	$9.17	$16.34	$0.12
3/4"	$7.70	$19.81	$13.76	$24.51	$0.17
1"	$12.83	$33.02	$22.93	$40.85	$0.29
1-1/2"	$25.66	$66.04	$45.85	$81.70	$0.58
2"	$41.05	$105.66	$73.36	$130.72	$0.93
3"	$82.10	$211.32	$146.72	$261.44	$1.86
4"	$128.29	$330.19	$229.25	$408.50	$2.91
6"	$256.57	$660.38	$458.50	$817.00	$5.82
8"	$410.51	$1,056.60	$733.60	$1,307.20	$9.31
10"	$590.11	$1,518.86	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$3.88	$2.16	$3.23	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$24.85	$15.65	$26.03
5 M	$11.28	$32.61	$19.97	$32.49
10 M	$17.43	$52.01	$30.77	$48.64

Schedule No. 4A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: INTERCESSION CITY
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$3.23	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: INTERLACHEN LAKE ESTATES/PARK MANOR
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$10.30	$9.17	$16.34	$0.12
3/4"	$7.70	$15.45	$13.76	$24.51	$0.17
1"	$12.83	$25.75	$22.93	$40.85	$0.29
1-1/2"	$25.66	$51.51	$45.85	$81.70	$0.58
2"	$41.05	$82.41	$73.36	$130.72	$0.93
3"	$82.10	$164.82	$146.72	$261.44	$1.86
4"	$128.29	$257.54	$229.25	$408.50	$2.91
6"	$256.57	$515.07	$458.50	$817.00	$5.82
8"	$410.51	$824.11	$733.60	$1,307.20	$9.31
10"	$590.11	$1,184.66	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$3.61	$2.16	$2.85	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.13	$15.65	$24.89
5 M	$11.28	$28.35	$19.97	$30.59
10 M	$17.43	$46.40	$30.77	$44.84

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: INTERLACHEN LAKE ESTATES/PARK MANOR
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$2.85	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: JUNGLE DEN
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$5.96	$9.17	$6.00
3/4"	$7.70	$8.94	$13.76	$9.00
1"	$12.83	$14.90	$22.93	$15.00
1-1/2"	$25.66	$29.79	$45.85	$30.00
2"	$41.05	$47.66	$73.36	$48.00
3"	$82.10	$95.33	$146.72	$96.00
4"	$128.29	$148.95	$229.25	$150.00
6"	$256.57	$297.90	$458.50	$300.00
8"	$410.51	$476.64	$733.60	$480.00
10"	$590.11	$685.17	$1,054.55	$690.00
Gallonage Charge per 1,000	$1.23	$4.60	$2.16	$4.60

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$19.76	$15.65	$19.80
5 M	$11.28	$28.96	$19.97	$29.00
10 M	$17.43	$51.96	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: JUNGLE DEN
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$11.49	$17.59	$11.48
Gallonage Charge per 1,000	$3.66	$8.92	$4.74	$8.92
Gallonage Cap *	6M	6M	6M	6M
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$38.25	$31.81	$38.24
5 M	$30.97	$56.09	$41.29	$56.08
6 M (Maximum Bill) *	$34.63	$65.01	$46.03	$65.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: KEYSTONE CLUB ESTATES
COUNTY: BRADFORD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$4.97	$8.09	$9.17	$13.26	$0.09
3/4"	$7.45	$12.12	$13.76	$19.89	$0.14
1"	$12.42	$20.21	$22.93	$33.15	$0.24
1-1/2"	$24.83	$40.41	$45.85	$66.30	$0.47
2"	$39.73	$64.66	$73.36	$106.08	$0.76
3"	$79.45	$129.30	$146.72	$212.16	$1.51
4"	$124.14	$202.04	$229.25	$331.50	$2.36
6"	$248.29	$404.09	$458.50	$663.00	$4.72
8"	N/A	N/A	$733.60	$1,060.80	$7.55
10"	N/A	N/A	$1,054.55	$1,524.90	$10.86
Gallonage Charge per 1,000	$2.07	$3.37	$2.16	$2.82	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$11.18	$18.20	$15.65	$21.72
5 M	$15.32	$24.94	$19.97	$27.36
10 M	$25.67	$41.79	$30.77	$41.46

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: KEYSTONE CLUB ESTATES
COUNTY: BRADFORD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.26	$0.11
3/4"	$19.89	$0.16
1"	$33.15	$0.27
1-1/2"	$66.30	$0.55
2"	$106.08	$0.88
3"	$212.16	$1.75
4"	$331.50	$2.74
6"	$663.00	$5.47
8"	$1,060.80	$8.76
10"	$1,524.90	$12.59
Gallonage Charge per 1,000	$2.82	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: KEYSTONE HEIGHTS
COUNTY: CLAY
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$9.52	$9.17	$9.13	$0.06
3/4"	$7.70	$14.29	$13.76	$13.70	$0.10
1"	$12.83	$23.81	$22.93	$22.83	$0.16
1-1/2"	$25.66	$47.62	$45.85	$45.65	$0.32
2"	$41.05	$76.19	$73.36	$73.04	$0.52
3"	$82.10	$152.38	$146.72	$146.08	$1.04
4"	$128.29	$238.10	$229.25	$228.25	$1.62
6"	$256.57	$476.19	$458.50	$456.50	$3.25
8"	$410.51	$761.90	$733.60	$730.40	$5.20
10"	$590.11	$1,095.24	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$1.93	$2.16	$1.97	$0.01
Private Fire Protection					
5/8"x3/4"	---	---	---	---	---
3/4"	---	---	---	---	---
1"	---	---	---	---	---
1-1/2"	---	---	---	---	---
2"	$13.69	$25.40	$6.11	$6.09	$0.04
3"	---	---	$12.23	$12.17	$0.09
4"	$42.76	$79.37	$19.10	$19.02	$0.14
6"	$85.53	$158.73	$38.21	$38.04	$0.27
8"	$136.84	$253.97	$61.13	$60.87	$0.43
10"	$196.70	$365.08	$87.88	$87.50	$0.62

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$15.31	$15.65	$15.04
5 M	$11.28	$19.17	$19.97	$18.98
10 M	$17.43	$28.82	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE DECREASE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: KEYSTONE HEIGHTS
COUNTY: CLAY
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02
Private Fire Protection		
5/8"x3/4"	---	---
3/4"	---	---
1"	---	---
1-1/2"	---	---
2"	$6.09	$0.05
3"	$12.17	$0.10
4"	$19.02	$0.16
6"	$38.04	$0.31
8"	$60.87	$0.50
10"	$87.50	$0.72

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: KINGSWOOD
COUNTY: BREVARD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$9.00	$9.17	$10.35	$0.07
3/4"	$7.70	$13.50	$13.76	$15.53	$0.11
1"	$12.83	$22.50	$22.93	$25.88	$0.18
1-1/2"	$25.66	$45.00	$45.85	$51.75	$0.37
2"	$41.05	$72.00	$73.36	$82.80	$0.59
3"	$82.10	$143.99	$146.72	$165.60	$1.18
4"	$128.29	$224.99	$229.25	$258.75	$1.84
6"	$256.57	$449.98	$458.50	$517.50	$3.68
8"	$410.51	$719.97	$733.60	$828.00	$5.89
10"	$590.11	$1,034.95	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$2.71	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$17.13	$15.65	$18.09
5 M	$11.28	$22.55	$19.97	$23.25
10 M	$17.43	$36.10	$30.77	$36.15

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: KINGSWOOD
COUNTY: BREVARD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKE AJAY ESTATES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$23.67	$9.17	$23.70
3/4"	$7.70	$35.51	$13.76	$35.55
1"	$12.83	$59.18	$22.93	$59.25
1-1/2"	$25.66	$118.36	$45.85	$118.50
2"	$41.05	$189.37	$73.36	$189.60
3"	$82.10	$378.74	$146.72	$379.20
4"	$128.29	$591.78	$229.25	$592.50
6"	$256.57	$1,183.57	$458.50	$1,185.00
8"	$410.51	$1,893.71	$733.60	$1,896.00
10"	$590.11	$2,722.20	$1,054.55	$2,725.50
Gallonage Charge per 1,000	$1.23	$2.83	$2.16	$2.83

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$32.16	$15.65	$32.19
5 M	$11.28	$37.82	$19.97	$37.85
10 M	$17.43	$51.97	$30.77	$52.00

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKE BRANTLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$11.91	$9.17	$17.60
3/4"	$7.70	$17.86	$13.76	$26.40
1"	$12.83	$29.77	$22.93	$44.00
1-1/2"	$25.66	$59.54	$45.85	$88.00
2"	$41.05	$95.27	$73.36	$140.80
3"	$82.10	$190.53	$146.72	$281.60
4"	$128.29	$297.71	$229.25	$440.00
6"	$256.57	$595.71	$458.50	$880.00
8"	$410.51	$952.66	$733.60	$1,408.00
10"	$590.11	$1,369.45	$1,054.55	$2,024.00
Gallonage Charge per 1,000	$1.23	$2.32	$2.16	$3.44

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$18.87	$15.65	$27.92
5 M	$11.28	$23.51	$19.97	$34.80
10 M	$17.43	$35.11	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKE CONWAY
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$11.44	$9.17	$13.26	$0.09
3/4"	$7.70	$17.15	$13.76	$19.89	$0.14
1"	$12.83	$28.59	$22.93	$33.15	$0.24
1-1/2"	$25.66	$57.18	$45.85	$66.30	$0.47
2"	$41.05	$91.49	$73.36	$106.08	$0.76
3"	$82.10	$182.98	$146.72	$212.16	$1.51
4"	$128.29	$285.91	$229.25	$331.50	$2.36
6"	$256.57	$571.83	$458.50	$663.00	$4.72
8"	$410.51	$914.92	$733.60	$1,060.80	$7.55
10"	$590.11	$1,315.20	$1,054.55	$1,524.90	$10.86
Gallonage Charge per 1,000	$1.23	$2.29	$2.16	$2.82	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$18.31	$15.65	$21.72
5 M	$11.28	$22.89	$19.97	$27.36
10 M	$17.43	$34.34	$30.77	$41.46

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKE CONWAY
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.26	$0.11
3/4"	$19.89	$0.16
1"	$33.15	$0.27
1-1/2"	$66.30	$0.55
2"	$106.08	$0.88
3"	$212.16	$1.75
4"	$331.50	$2.74
6"	$663.00	$5.47
8"	$1,060.80	$8.76
10"	$1,524.90	$12.59
Gallonage Charge per 1,000	$2.82	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKE HARRIET ESTATES
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.63	$9.17	$9.13	$0.06
3/4"	$7.70	$12.94	$13.76	$13.70	$0.10
1"	$12.83	$21.56	$22.93	$22.83	$0.16
1-1/2"	$25.66	$43.13	$45.85	$45.65	$0.32
2"	$41.05	$69.00	$73.36	$73.04	$0.52
3"	$82.10	$138.00	$146.72	$146.08	$1.04
4"	$128.29	$215.63	$229.25	$228.25	$1.62
6"	$256.57	$431.26	$458.50	$456.50	$3.25
8"	$410.51	$690.02	$733.60	$730.40	$5.20
10"	$590.11	$991.90	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$1.74	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$13.85	$15.65	$15.04
5 M	$11.28	$17.33	$19.97	$18.98
10 M	$17.43	$26.03	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKE HARRIET ESTATES
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKESIDE
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	n/a	$9.17	$16.40
3/4"	$7.70	n/a	$13.76	$24.60
1"	$12.83	n/a	$22.93	$41.00
1-1/2"	$25.66	n/a	$45.85	$82.00
2"	$41.05	n/a	$73.36	$131.20
3"	$82.10	n/a	$146.72	$262.40
4"	$128.29	n/a	$229.25	$410.00
6"	$256.57	n/a	$458.50	$820.00
8"	$410.51	n/a	$733.60	$1,312.00
10"	$590.11	n/a	$1,054.55	$1,886.00
Gallonage Charge per 1,000	$1.23	n/a	$2.16	$3.56

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	n/a	$15.65	$27.08
5 M	$11.28	n/a	$19.97	$34.20
10 M	$17.43	n/a	$30.77	$52.00

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKEVIEW VILLAS
COUNTY: CLAY
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$13.65	$9.17	$13.70
3/4"	$7.70	$20.48	$13.76	$20.55
1"	$12.83	$34.14	$22.93	$34.25
1-1/2"	$25.66	$68.27	$45.85	$68.50
2"	$41.05	$109.23	$73.36	$109.60
3"	$82.10	$218.47	$146.72	$219.20
4"	$128.29	$341.35	$229.25	$342.50
6"	$256.57	$682.71	$458.50	$685.00
8"	$410.51	$1,092.34	$733.60	$1,096.00
10"	$590.11	$1,570.23	$1,054.55	$1,575.50
Gallonage Charge per 1,000	$1.23	$3.83	$2.16	$3.83

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$25.14	$15.65	$25.19
5 M	$11.28	$32.80	$19.97	$32.85
10 M	$17.43	$51.95	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEHIGH
COUNTY: LEE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$9.03	$10.53	$9.17	$16.34	$0.12
3/4"	$13.55	$15.80	$13.76	$24.51	$0.17
1"	$22.57	$26.32	$22.93	$40.85	$0.29
1-1/2"	$45.13	$52.63	$45.85	$81.70	$0.58
2"	$72.22	$84.22	$73.36	$130.72	$0.93
3"	$144.43	$168.42	$146.72	$261.44	$1.86
4"	$225.68	$263.17	$229.25	$408.50	$2.91
6"	$451.35	$526.32	$458.50	$817.00	$5.82
8"	$722.16	$842.11	$733.60	$1,307.20	$9.31
10"	$1,038.10	$1,210.53	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$2.40	$2.80	$2.16	$2.85	$0.02
Private Fire Protection					
5/8"x3/4"	---	---	---	---	---
3/4"	---	---	---	---	---
1"	---	---	---	---	---
1-1/2"	---	---	---	---	---
2"	N/A	N/A	$6.11	$10.89	$0.08
3"	---	---	$12.23	$21.79	$0.16
4"	$75.23	$87.72	$19.10	$34.04	$0.24
6"	$150.45	$175.44	$38.21	$68.08	$0.48
8"	$240.72	$280.70	$61.13	$108.93	$0.78
10"	$346.04	$403.51	$87.88	$156.59	$1.11

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$16.23	$18.93	$15.65	$24.89
5 M	$21.03	$24.53	$19.97	$30.59
10 M	$33.03	$38.53	$30.77	$44.84

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEHIGH
COUNTY: LEE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$2.85	$0.02
Private Fire Protection		
5/8"x3/4"	---	---
3/4"	---	---
1"	---	---
1-1/2"	---	---
2"	$10.89	$0.09
3"	$21.79	$0.18
4"	$34.04	$0.28
6"	$68.08	$0.56
8"	$108.93	$0.90
10"	$156.59	$1.29

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEHIGH
COUNTY: LEE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$15.45	$18.37	$17.59	$13.18	$0.11
Gallonage Charge per 1,000	$3.86	$4.59	$4.74	$5.23	$0.04
Gallonage Cap •	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	$27.81	$33.07	$44.27	$27.30	$0.23
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$15.45	$18.37	$17.59	$13.18	$0.11
3/4"	$23.18	$27.56	$26.39	$19.77	$0.17
1"	$38.64	$45.94	$43.98	$32.95	$0.28
1-1/2"	$77.27	$91.87	$87.95	$65.90	$0.56
2"	$123.63	$147.00	$140.72	$105.44	$0.90
3"	$247.27	$294.00	$281.44	$210.88	$1.79
4"	$386.35	$459.37	$439.75	$329.50	$2.80
6"	$772.71	$918.75	$879.50	$659.00	$5.60
8"	$1,236.34	$1,470.01	$1,407.20	$1,054.40	$8.97
10"	$1,777.23	$2,113.13	$2,022.85	$1,515.70	$12.89
Gallonage Charge per 1,000	$4.63	$5.51	$5.69	$6.28	$0.05
(per 100 cubic ft)	$3.46	$4.12	$4.26	$4.69	$0.04
Effluent - EFF					
Gallonage Charge per 1,000	$0.11	$0.13	$0.18	$0.18	$0.00
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$27.03	$32.14	$31.81	$28.87	
5 M	$34.75	$41.32	$41.29	$39.33	
6 M (Maximum Bill) *	$38.61	$45.91	$46.03	$44.56	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEHIGH
COUNTY: LEE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$13.18	$0.08
Gallonage Charge per 1,000	$5.23	$0.03
Gallonage Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	$27.30	$0.17
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.18	$0.08
3/4"	$19.77	$0.12
1"	$32.95	$0.20
1-1/2"	$65.90	$0.40
2"	$105.44	$0.64
3"	$210.88	$1.28
4"	$329.50	$2.00
6"	$659.00	$4.00
8"	$1,054.40	$6.41
10"	$1,515.70	$9.21
Gallonage Charge per 1,000	$6.28	$0.04
(per 100 cubic ft)	$4.69	$0.03
Effluent - EFF		
Gallonage Charge per 1,000	$0.18	$0.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$9.59	$9.17	$9.13	$0.06
3/4"	$7.70	$14.38	$13.76	$13.70	$0.10
1"	$12.83	$23.96	$22.93	$22.83	$0.16
1-1/2"	$25.66	$47.93	$45.85	$45.65	$0.32
2"	$41.05	$76.68	$73.36	$73.04	$0.52
3"	$82.10	$153.36	$146.72	$146.08	$1.04
4"	$128.29	$239.63	$229.25	$228.25	$1.62
6"	$256.57	$479.26	$458.50	$456.50	$3.25
8"	$410.51	$766.82	$733.60	$730.40	$5.20
10"	$590.11	$1,102.31	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$1.57	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$14.30	$15.65	$15.04
5 M	$11.28	$17.44	$19.97	$18.98
10 M	$17.43	$25.29	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$18.06	$17.59	$13.18	$0.11
Gallonage Charge per 1,000	$3.66	$5.14	$4.74	$5.23	$0.04
Gallonage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	$31.03	$43.82	$44.27	$40.93	$0.35
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$18.06	$17.59	$13.18	$0.11
3/4"	$19.01	$27.09	$26.39	$19.77	$0.17
1"	$31.68	$45.15	$43.98	$32.95	$0.28
1-1/2"	$63.37	$90.30	$87.95	$65.90	$0.56
2"	$101.39	$144.48	$140.72	$105.44	$0.90
3"	$202.77	$288.96	$281.44	$210.88	$1.79
4"	$316.83	$451.50	$439.75	$329.50	$2.80
6"	$633.66	$903.00	$879.50	$659.00	$5.60
8"	$1,013.85	$1,444.80	$1,407.20	$1,054.40	$8.97
10"	$1,457.41	$2,076.90	$2,022.85	$1,515.70	$12.89
Gallonage Charge per 1,000	$4.39	$6.17	$5.69	$6.28	$0.05
(Per 100 cubic ft)	$3.28	$4.61	$4.26	$4.69	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$33.48	$31.81	$28.87	
5 M	$30.97	$43.76	$41.29	$39.33	
6 M (Maximum Bill) *	$34.63	$48.90	$46.03	$44.56	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$13.18	$0.08
Gallonage Charge per 1,000	$5.23	$0.03
Gallonage Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	$40.93	$0.25
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.18	$0.08
3/4"	$19.77	$0.12
1"	$32.95	$0.20
1-1/2"	$65.90	$0.40
2"	$105.44	$0.64
3"	$210.88	$1.28
4"	$329.50	$2.00
6"	$659.00	$4.00
8"	$1,054.40	$6.41
10"	$1,515.70	$9.21
Gallonage Charge per 1,000	$6.28	$0.04
(Per 100 cubic ft)	$4.69	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEISURE LAKES (COVERED BRIDGE)
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$7.43	$9.17	$7.40
3/4"	$7.70	$11.15	$13.76	$11.10
1"	$12.83	$18.58	$22.93	$18.50
1-1/2"	$25.66	$37.15	$45.85	$37.00
2"	$41.05	$59.45	$73.36	$59.20
3"	$82.10	$118.89	$146.72	$118.40
4"	$128.29	$185.77	$229.25	$185.00
6"	$256.57	$371.54	$458.50	$370.00
8"	$410.51	$594.46	$733.60	$592.00
10"	$590.11	$854.53	$1,054.55	$851.00
Gallonage Charge per 1,000	$1.23	$4.46	$2.16	$4.46

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$20.81	$15.65	$20.78
5 M	$11.28	$29.73	$19.97	$29.70
10 M	$17.43	$52.03	$30.77	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEISURE LAKES
COUNTY: HIGHLANDS
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$6.85	$17.59	$17.11	$0.15
Gallonage Charge per 1,000	$3.66	$3.80	$4.74	$2.57	$0.02
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$6.85	$17.59	$17.11	$0.15
3/4"	$19.01	$10.28	$26.39	$25.67	$0.22
1"	$31.68	$17.13	$43.98	$42.78	$0.36
1-1/2"	$63.37	$34.25	$87.95	$85.55	$0.73
2"	$101.39	$54.80	$140.72	$136.88	$1.16
3"	$202.77	$109.60	$281.44	$273.76	$2.33
4"	$316.83	$171.25	$439.75	$427.75	$3.64
6"	$633.66	$342.50	$879.50	$855.50	$7.28
8"	$1,013.85	$548.00	$1,407.20	$1,368.80	$11.64
10"	$1,457.41	$787.75	$2,022.85	$1,967.65	$16.73
Gallonage Charge per 1,000	$4.39	$4.56	$5.69	$3.09	$0.03
(Per 100 cubic ft)	$3.28	$3.41	$4.26	$2.31	$0.02
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$18.25	$31.81	$24.83	
5 M	$30.97	$25.85	$41.29	$29.98	
6 M (Maximum Bill) *	$34.63	$29.65	$46.03	$32.55	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LEISURE LAKES
COUNTY: HIGHLANDS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$17.11	$0.10
Gallonage Charge per 1,000	$2.57	$0.02
Gallonage Cap *	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$17.11	$0.10
3/4"	$25.67	$0.16
1"	$42.78	$0.26
1-1/2"	$85.55	$0.52
2"	$136.88	$0.83
3"	$273.76	$1.66
4"	$427.75	$2.60
6"	$855.50	$5.20
8"	$1,368.80	$8.32
10"	$1,967.65	$11.96
Gallonage Charge per 1,000	$3.09	$0.02
(Per 100 cubic ft)	$2.31	$0.01

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARCO ISLAND
COUNTY: COLLIER
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$7.88	$8.53	$23.62	$16.34	$0.12
3/4"	$11.83	$12.81	$35.43	$24.51	$0.17
1"	$19.71	$21.34	$59.05	$40.85	$0.29
1-1/2"	$39.42	$42.69	$118.10	$81.70	$0.58
2"	$63.07	$68.30	$188.96	$130.72	$0.93
3"	$126.14	$136.60	$377.92	$261.44	$1.86
4"	$197.09	$213.43	$590.50	$408.50	$2.91
6"	$394.19	$426.87	$1,181.00	$817.00	$5.82
8"	$630.70	$682.99	$1,889.60	$1,307.20	$9.31
10"	$906.63	$981.79	$2,716.30	$1,879.10	$13.38
Gallonage Charge per 1,000	$2.96	$3.21	$3.27	$2.85	$0.02
Bulk Raw Water					
All Sizes	$120.89	$130.91	n/a	n/a	n/a
Gallonage Charge per 1,000	$0.64	$0.69	$1.82	$1.53	$0.01
Private Fire Protection					
5/8"x3/4"	---	---	---	---	---
3/4"	---	---	---	---	---
1"	---	---	---	---	---
1-1/2"	---	---	---	---	---
2"	$21.02	$22.76	$15.75	$10.89	$0.08
3"	$42.05	$45.54	$31.49	$21.79	$0.16
4"	$65.70	$71.15	$49.21	$34.04	$0.24
6"	$131.40	$142.29	$98.42	$68.08	$0.48
8"	$210.23	$227.66	$157.47	$108.93	$0.78
10"	$302.21	$327.26	$226.36	$156.59	$1.11

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$16.76	$18.16	$33.43	$24.89
5 M	$22.68	$24.58	$39.97	$30.59
10 M	$37.48	$40.63	$56.32	$44.84

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARCO ISLAND
COUNTY: COLLIER
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$2.85	$0.02
Bulk Raw Water		
Gallonage Charge per 1,000	$1.53	$0.01
Private Fire Protection		
5/8"x3/4"	---	---
3/4"	---	---
1"	---	---
1-1/2"	---	---
2"	$10.89	$0.09
3"	$21.79	$0.18
4"	$34.04	$0.28
6"	$68.08	$0.56
8"	$108.93	$0.90
10"	$156.59	$1.29

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARCO ISLAND
COUNTY: COLLIER
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$11.10	$13.12	$17.59	$17.11	$0.15
Gallonage Charge per 1,000	$3.20	$3.78	$4.74	$2.57	$0.02
Gallonage Cap *	10M	10M	6M	6M	
General Service and Muti-Family					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$11.10	$13.12	$17.59	$17.11	$0.15
3/4"	$16.65	$19.68	$26.39	$25.67	$0.22
1"	$22.20	$26.24	$43.98	$42.78	$0.36
1-1/2"	$55.51	$65.61	$87.95	$85.55	$0.73
2"	$88.81	$104.96	$140.72	$136.88	$1.16
3"	$177.62	$209.93	$281.44	$273.76	$2.33
4"	$277.54	$328.02	$439.75	$427.75	$3.64
6"	$555.08	$656.05	$879.50	$855.50	$7.28
8"	$888.12	$1,049.67	$1,407.20	$1,368.80	$11.64
10"	$1,276.68	$1,508.91	$2,022.85	$1,967.65	$16.73
Gallonage Charge per 1,000	$3.85	$4.55	$5.69	$3.09	$0.03
(per 100 cubic ft)			4.26	$2.31	$0.02
Effluent - EFF					
Gallonage Charge per 1,000	$0.25	$0.30	$0.87	$0.54	$0.00
MF Non-metered					
Flat Rate:					
Meter Size:					
3" (75 units)	$2,010.00	$2,375.62	$3,320.25	$2,154.09	$18.32
per unit	$26.80	$31.67	$44.27	$28.72	$0.24
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$20.70	$24.46	$31.81	$24.83	
5 M	$27.10	$32.02	$41.29	$29.98	
6 M (Maximum Bill) *	$30.30	$35.80	$46.03	$32.55	
10 M (Prior Maximum Bill)	$43.10	$50.92			

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARCO ISLAND
COUNTY: COLLIER
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$17.11	$0.10
Gallonage Charge per 1,000	$2.57	$0.02
Gallonage Cap *	6M	
General Service and Muti-Family		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$17.11	$0.10
3/4"	$25.67	$0.16
1"	$42.78	$0.26
1-1/2"	$85.55	$0.52
2"	$136.88	$0.83
3"	$273.76	$1.66
4"	$427.75	$2.60
6"	$855.50	$5.20
8"	$1,368.80	$8.32
10"	$1,967.65	$11.96
Gallonage Charge per 1,000	$3.09	$0.02
(per 100 cubic ft)	$2.31	$0.01
Effluent - EFF		
Gallonage Charge per 1,000	$0.54	$0.00
MF Non-metered		
Flat Rate:		
Meter Size:		
3" (75 units)	$2,154.09	$13.09
per unit	$28.72	$0.17

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARCO SHORES
COUNTY: COLLIER
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service & Multi-Family				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$12.25	$9.17	$12.30
3/4"	$7.70	$18.38	$13.76	$18.45
1"	$12.83	$30.64	$22.93	$30.75
1-1/2"	$25.66	$61.27	$45.85	$61.50
2"	$41.05	$98.04	$73.36	$98.40
3"	$82.10	$196.07	$146.72	$196.80
4"	$128.29	$306.36	$229.25	$307.50
6"	$256.57	$612.72	$458.50	$615.00
8"	$410.51	$980.36	$733.60	$984.00
10"	$590.11	$1,409.26	$1,054.55	$1,414.50
Gallonage Charge per 1,000	$1.23	$3.97	$2.16	$3.97

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$24.16	$15.65	$24.21
5 M	$11.28	$32.10	$19.97	$32.15
10 M	$17.43	$51.95	$30.77	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARCO SHORES
COUNTY: COLLIER
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$17.21	$17.59	$17.24
Gallonage Charge per 1,000	$3.66	$7.03	$4.74	$7.24
Gallonage Cap *	6M	6M	6M	6M
General Service & Multi-family - GS, MF				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$17.21	$17.59	$17.24
3/4"	$19.01	$25.82	$26.39	$25.86
1"	$31.68	$43.03	$43.98	$43.10
1-1/2"	$63.37	$86.05	$87.95	$86.20
2"	$101.39	$137.68	$140.72	$137.92
3"	$202.77	$275.36	$281.44	$275.84
4"	$316.83	$430.25	$439.75	$431.00
6"	$633.66	$860.50	$879.50	$862.00
8"	$1,013.85	$1,376.80	$1,407.20	$1,379.20
10"	$1,457.41	$1,979.15	$2,022.85	$1,982.60
Gallonage Charge per 1,000	$4.39	$8.44	$5.69	$8.69
(Per 100 cubic ft)	$3.28	$6.31	$4.26	$6.50
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$38.30	$31.81	$38.97
5 M	$30.97	$52.36	$41.29	$53.46
6 M (Maximum Bill) *	$34.63	$59.39	$46.03	$60.71

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARION OAKS UTILITIES
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$11.38	$9.17	$9.13	$0.06
3/4"	$7.70	$17.07	$13.76	$13.70	$0.10
1"	$12.83	$28.45	$22.93	$22.83	$0.16
1-1/2"	$25.66	$56.90	$45.85	$45.65	$0.32
2"	$41.05	$91.05	$73.36	$73.04	$0.52
3"	$82.10	$182.09	$146.72	$146.08	$1.04
4"	$128.29	$284.52	$229.25	$228.25	$1.62
6"	$256.57	$569.03	$458.50	$456.50	$3.25
8"	$410.51	$910.45	$733.60	$730.40	$5.20
10"	$590.11	$1,308.77	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$3.19	$2.16	$1.97	$0.01

	Typical Residential Bill			
5/8" x 3/4" meter				
3 M	$8.82	$20.95	$15.65	$15.04
5 M	$11.28	$27.33	$19.97	$18.98
10 M	$17.43	$43.28	$30.77	$28.83

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARION OAKS UTILITIES
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARION OAKS UTILITIES
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$17.42	$17.59	$17.66
Gallonage Charge per 1,000	$3.66	$7.43	$4.74	$7.74
Gallonage Cap *	6M	6M	6M	6M
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$17.42	$17.59	$17.66
3/4"	$19.01	$26.13	$26.39	$26.49
1"	$31.68	$43.55	$43.98	$44.15
1-1/2"	$63.37	$87.10	$87.95	$88.30
2"	$101.39	$139.36	$140.72	$141.28
3"	$202.77	$278.72	$281.44	$282.56
4"	$316.83	$435.50	$439.75	$441.50
6"	$633.66	$871.00	$879.50	$883.00
8"	$1,013.85	$1,393.60	$1,407.20	$1,412.80
10"	$1,457.41	$2,003.30	$2,022.85	$2,030.90
Gallonage Charge per 1,000	$4.39	$8.92	$5.69	$9.29
(Per 100 cubic ft)	$3.28	$6.67	$4.26	$6.95
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$39.71	$31.81	$40.88
5 M	$30.97	$54.57	$41.29	$56.35
6 M (Maximum Bill) *	$34.63	$62.00	$46.03	$64.09

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.12	$9.17	$9.13	$0.06
3/4"	$7.70	$12.18	$13.76	$13.70	$0.10
1"	$12.83	$20.30	$22.93	$22.83	$0.16
1-1/2"	$25.66	$40.60	$45.85	$45.65	$0.32
2"	$41.05	$64.96	$73.36	$73.04	$0.52
3"	$82.10	$129.91	$146.72	$146.08	$1.04
4"	$128.29	$202.99	$229.25	$228.25	$1.62
6"	$256.57	$405.97	$458.50	$456.50	$3.25
8"	$410.51	$649.56	$733.60	$730.40	$5.20
10"	$590.11	$933.74	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$1.50	$2.16	$1.97	$0.01
Private Fire Protection					
5/8"x3/4"	---	---	---	---	---
3/4"	---	---	---	---	---
1"	---	---	---	---	---
1-1/2"	---	---	---	---	---
2"	$13.69	$21.65	$6.11	$6.09	$0.04
3"	---	---	$12.23	$12.17	$0.09
4"	$42.76	$67.66	$19.10	$19.02	$0.14
6"	$85.53	$135.32	$38.21	$38.04	$0.27
8"	$136.84	$216.52	$61.13	$60.87	$0.43
10"	$196.70	$311.25	$87.88	$87.50	$0.62

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$12.62	$15.65	$15.04
5 M	$11.28	$15.62	$19.97	$18.98
10 M	$17.43	$23.12	$30.77	$28.83

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02
Private Fire Protection		
5/8"x3/4"	---	---
3/4"	---	---
1"	---	---
1-1/2"	---	---
2"	$6.09	$0.05
3"	$12.17	$0.10
4"	$19.02	$0.16
6"	$38.04	$0.31
8"	$60.87	$0.50
10"	$87.50	$0.72

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$20.80	$17.59	$17.11	$0.15
Gallonage Charge per 1,000	$3.66	$4.87	$4.74	$2.57	$0.02
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$20.80	$17.59	$17.11	$0.15
3/4"	$19.01	$31.20	$26.39	$25.67	$0.22
1"	$31.68	$52.00	$43.98	$42.78	$0.36
1-1/2"	$63.37	$104.00	$87.95	$85.55	$0.73
2"	$101.39	$166.40	$140.72	$136.88	$1.16
3"	$202.77	$332.80	$281.44	$273.76	$2.33
4"	$316.83	$520.00	$439.75	$427.75	$3.64
6"	$633.66	$1,040.00	$879.50	$855.50	$7.28
8"	$1,013.85	$1,664.00	$1,407.20	$1,368.80	$11.64
10"	$1,457.41	$2,392.00	$2,022.85	$1,967.65	$16.73
Gallonage Charge per 1,000	$4.39	$5.84	$5.69	$3.09	$0.03
(Per 100 cubic ft)	$3.28	$4.37	$4.26	$2.31	$0.02
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$35.41	$31.81	$24.83	
5 M	$30.97	$45.15	$41.29	$29.98	
6 M (Maximum Bill) *	$34.63	$50.02	$46.03	$32.55	

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$17.11	$0.10
Gallonage Charge per 1,000	$2.57	$0.02
Gallonage Cap *	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$17.11	$0.10
3/4"	$25.67	$0.16
1"	$42.78	$0.26
1-1/2"	$85.55	$0.52
2"	$136.88	$0.83
3"	$273.76	$1.66
4"	$427.75	$2.60
6"	$855.50	$5.20
8"	$1,368.80	$8.32
10"	$1,967.65	$11.96
Gallonage Charge per 1,000	$3.09	$0.02
(Per 100 cubic ft)	$2.31	$0.01

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MORNINGVIEW
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$15.39	$9.17	$16.70
3/4"	$7.70	$23.08	$13.76	$25.05
1"	$12.83	$38.47	$22.93	$41.75
1-1/2"	$25.66	$76.93	$45.85	$83.50
2"	$41.05	$123.09	$73.36	$133.60
3"	$82.10	$246.18	$146.72	$267.20
4"	$128.29	$384.66	$229.25	$417.50
6"	$256.57	$769.33	$458.50	$835.00
8"	$410.51	$1,230.92	$733.60	$1,336.00
10"	$590.11	$1,769.45	$1,054.55	$1,920.50
Gallonage Charge per 1,000	$1.23	$3.24	$2.16	$3.53

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$25.11	$15.65	$27.29
5 M	$11.28	$31.59	$19.97	$34.35
10 M	$17.43	$47.79	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MORNINGVIEW
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$22.71	$17.59	$22.70
Gallonage Charge per 1,000	$3.66	$7.05	$4.74	$7.05
Gallonage Cap *	6M	6M	6M	6M
Residential - Wastewater Only				
Flat Rate:	$29.84	$57.17	$44.27	$56.50
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$43.86	$31.81	$43.85
5 M	$30.97	$57.96	$41.29	$57.95
6 M (Maximum Bill) *	$34.63	$65.01	$46.03	$65.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: OAK FOREST
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.25	$9.17	$10.35	$0.07
3/4"	$7.70	$12.38	$13.76	$15.53	$0.11
1"	$12.83	$20.63	$22.93	$25.88	$0.18
1-1/2"	$25.66	$41.27	$45.85	$51.75	$0.37
2"	$41.05	$66.03	$73.36	$82.80	$0.59
3"	$82.10	$132.05	$146.72	$165.60	$1.18
4"	$128.29	$206.33	$229.25	$258.75	$1.84
6"	$256.57	$412.67	$458.50	$517.50	$3.68
8"	$410.51	$660.27	$733.60	$828.00	$5.89
10"	$590.11	$949.14	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$1.82	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$13.71	$15.65	$18.09
5 M	$11.28	$17.35	$19.97	$23.25
10 M	$17.43	$26.45	$30.77	$36.15

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: OAK FOREST
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: OAKWOOD
COUNTY: BREVARD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.07	$9.17	$10.35	$0.07
3/4"	$7.70	$12.11	$13.76	$15.53	$0.11
1"	$12.83	$20.18	$22.93	$25.88	$0.18
1-1/2"	$25.66	$40.37	$45.85	$51.75	$0.37
2"	$41.05	$64.59	$73.36	$82.80	$0.59
3"	$82.10	$129.18	$146.72	$165.60	$1.18
4"	$128.29	$201.84	$229.25	$258.75	$1.84
6"	$256.57	$403.68	$458.50	$517.50	$3.68
8"	$410.51	$645.89	$733.60	$828.00	$5.89
10"	$590.11	$928.47	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$2.86	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$16.65	$15.65	$18.09
5 M	$11.28	$22.37	$19.97	$23.25
10 M	$17.43	$36.67	$30.77	$36.15

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: OAKWOOD
COUNTY: BREVARD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALISADES COUNTRY CLUB
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$27.80	$9.17	$9.13	$0.06
3/4"	$7.70	$41.71	$13.76	$13.70	$0.10
1"	$12.83	$69.51	$22.93	$22.83	$0.16
1-1/2"	$25.66	$139.02	$45.85	$45.65	$0.32
2"	$41.05	$222.43	$73.36	$73.04	$0.52
3"	$82.10	$444.86	$146.72	$146.08	$1.04
4"	$128.29	$695.09	$229.25	$228.25	$1.62
6"	$256.57	$1,390.18	$458.50	$456.50	$3.25
8"	$410.51	$2,224.28	$733.60	$730.40	$5.20
10"	$590.11	$3,197.41	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$2.42	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$35.06	$15.65	$15.04
5 M	$11.28	$39.90	$19.97	$18.98
10 M	$17.43	$52.00	$30.77	$28.83

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALISADES COUNTRY CLUB
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM PORT
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$10.80	$9.17	$11.50
3/4"	$7.70	$16.21	$13.76	$17.25
1"	$12.83	$27.01	$22.93	$28.75
1-1/2"	$25.66	$54.02	$45.85	$57.50
2"	$41.05	$86.43	$73.36	$92.00
3"	$82.10	$172.86	$146.72	$184.00
4"	$128.29	$270.10	$229.25	$287.50
6"	$256.57	$540.19	$458.50	$575.00
8"	$410.51	$864.31	$733.60	$920.00
10"	$590.11	$1,242.45	$1,054.55	$1,322.50
Gallonage Charge per 1,000	$1.23	$3.73	$2.16	$4.05

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.99	$15.65	$23.65
5 M	$11.28	$29.45	$19.97	$31.75
10 M	$17.43	$48.10	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM PORT
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$18.88	$17.59	$18.86
Gallonage Charge per 1,000	$3.66	$7.69	$4.74	$7.69
Gallonage Cap *	6M	6M	6M	6M
Residential - Wastewater Only				
Flat Rate:	$25.16	$47.21	$44.27	$47.20
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$41.95	$31.81	$41.93
5 M	$30.97	$57.33	$41.29	$57.31
6 M (Maximum Bill) *	$34.63	$65.02	$46.03	$65.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$9.02	$9.17	$10.35	$0.07
3/4"	$7.70	$13.53	$13.76	$15.53	$0.11
1"	$12.83	$22.56	$22.93	$25.88	$0.18
1-1/2"	$25.66	$45.11	$45.85	$51.75	$0.37
2"	$41.05	$72.18	$73.36	$82.80	$0.59
3"	$82.10	$144.36	$146.72	$165.60	$1.18
4"	$128.29	$225.57	$229.25	$258.75	$1.84
6"	$256.57	$451.14	$458.50	$517.50	$3.68
8"	$410.51	$721.82	$733.60	$828.00	$5.89
10"	$590.11	$1,037.62	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$3.03	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$18.11	$15.65	$18.09
5 M	$11.28	$24.17	$19.97	$23.25
10 M	$17.43	$39.32	$30.77	$36.15

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$10.49	$17.59	$13.18	$0.11
Gallonage Charge per 1,000	$3.66	$4.71	$4.74	$5.23	$0.04
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$10.49	$17.59	$13.18	$0.11
3/4"	$19.01	$15.74	$26.39	$19.77	$0.17
1"	$31.68	$26.23	$43.98	$32.95	$0.28
1-1/2"	$63.37	$52.45	$87.95	$65.90	$0.56
2"	$101.39	$83.92	$140.72	$105.44	$0.90
3"	$202.77	$167.84	$281.44	$210.88	$1.79
4"	$316.83	$262.25	$439.75	$329.50	$2.80
6"	$633.66	$524.50	$879.50	$659.00	$5.60
8"	$1,013.85	$839.20	$1,407.20	$1,054.40	$8.97
10"	$1,457.41	$1,206.35	$2,022.85	$1,515.70	$12.89
Gallonage Charge per 1,000	$4.39	$5.65	$5.69	$6.28	$0.05
(Per 100 cubic ft)	$3.28	$4.23	$4.26	$4.69	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$24.62	$31.81	$28.87	
5 M	$30.97	$34.04	$41.29	$39.33	
6 M (Maximum Bill) *	$34.63	$38.75	$46.03	$44.56	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$13.18	$0.08
Gallonage Charge per 1,000	$5.23	$0.03
Gallonage Cap •	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.18	$0.08
3/4"	$19.77	$0.12
1"	$32.95	$0.20
1-1/2"	$65.90	$0.40
2"	$105.44	$0.64
3"	$210.88	$1.28
4"	$329.50	$2.00
6"	$659.00	$4.00
8"	$1,054.40	$6.41
10"	$1,515.70	$9.21
Gallonage Charge per 1,000	$6.28	$0.04
(Per 100 cubic ft)	$4.69	$0.03

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM VALLEY
COUNTY: ST. JOHNS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$9.35	$61.83	$9.17	$15.10
3/4"	$9.35	$61.83	$13.76	$22.65
1"	$9.35	$61.83	$22.93	$37.75
1-1/2"	$9.35	$61.83	$45.85	$75.50
2"	$9.35	$61.83	$73.36	$120.80
3"	$9.35	$61.83	$146.72	$241.60
4"	$9.35	$61.83	$229.25	$377.50
6"	$9.35	$61.83	$458.50	$755.00
8"	$9.35	$61.83	$733.60	$1,208.00
10"	$9.35	$61.83	$1,054.55	$1,736.50
Gallonage Charge / MG				
0 - 3,000	$0.00	$0.00	$2.16	$3.69
All Excess	$0.94	$6.22	$2.16	$3.69

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$9.35	$61.83	$9.17	$26.17
5 M	$11.23	$74.27	$13.49	$33.55
10 M	$15.93	$105.37	$24.29	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALMS MOBILE HOME PARK
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$6.93	$9.17	$6.90
3/4"	$7.70	$10.39	$13.76	$10.35
1"	$12.83	$17.31	$22.93	$17.25
1-1/2"	$25.66	$34.63	$45.85	$34.50
2"	$41.05	$55.41	$73.36	$55.20
3"	$82.10	$110.81	$146.72	$110.40
4"	$128.29	$173.15	$229.25	$172.50
6"	$256.57	$346.29	$458.50	$345.00
8"	$410.51	$554.07	$733.60	$552.00
10"	$590.11	$796.48	$1,054.55	$793.50
Gallonage Charge per 1,000	$1.23	$4.51	$2.16	$4.51

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$20.46	$15.65	$20.43
5 M	$11.28	$29.48	$19.97	$29.45
10 M	$17.43	$52.03	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PARK MANOR
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$27.47	$17.59	$27.68
Gallonage Charge per 1,000	$3.66	$5.56	$4.74	$5.53
Gallonage Cap *	6M	6M	6M	6M
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$27.47	$17.59	$27.68
3/4"	$19.01	$41.21	$26.39	$41.52
1"	$31.68	$68.68	$43.98	$69.20
1-1/2"	$63.37	$137.35	$87.95	$138.40
2"	$101.39	$219.76	$140.72	$221.44
3"	$202.77	$439.52	$281.44	$442.88
4"	$316.83	$686.75	$439.75	$692.00
6"	$633.66	$1,373.50	$879.50	$1,384.00
8"	$1,013.85	$2,197.60	$1,407.20	$2,214.40
10"	$1,457.41	$3,159.05	$2,022.85	$3,183.20
Gallonage Charge per 1,000	$4.39	$6.68	$5.69	$6.63
(Per 100 cubic ft)	$3.28	$4.99	$4.26	$4.96
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$44.15	$31.81	$44.27
5 M	$30.97	$55.27	$41.29	$55.32
6 M (Maximum Bill) *	$34.63	$60.83	$46.03	$60.85

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PICCIOLA ISLAND
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$14.43	$9.17	$10.35	$0.07
3/4"	$7.70	$21.65	$13.76	$15.53	$0.11
1"	$12.83	$36.08	$22.93	$25.88	$0.18
1-1/2"	$25.66	$72.16	$45.85	$51.75	$0.37
2"	$41.05	$115.46	$73.36	$82.80	$0.59
3"	$82.10	$230.93	$146.72	$165.60	$1.18
4"	$128.29	$360.82	$229.25	$258.75	$1.84
6"	$256.57	$721.65	$458.50	$517.50	$3.68
8"	$410.51	$1,154.64	$733.60	$828.00	$5.89
10"	$590.11	$1,659.79	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$3.19	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$24.00	$15.65	$18.09
5 M	$11.28	$30.38	$19.97	$23.25
10 M	$17.43	$46.33	$30.77	$36.15

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PICCIOLA ISLAND
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINE RIDGE UTILITIES
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.05	$9.17	$4.90	$0.03
3/4"	$7.70	$12.07	$13.76	$7.35	$0.05
1"	$12.83	$20.12	$22.93	$12.25	$0.09
1-1/2"	$25.66	$40.24	$45.85	$24.50	$0.17
2"	$41.05	$64.39	$73.36	$39.20	$0.28
3"	$82.10	$128.78	$146.72	$78.40	$0.56
4"	$128.29	$201.22	$229.25	$122.50	$0.87
6"	$256.57	$402.45	$458.50	$245.00	$1.74
8"	$410.51	$643.92	$733.60	$392.00	$2.79
10"	$590.11	$925.63	$1,054.55	$563.50	$4.01
Gallonage Charge per 1,000	$1.23	$1.87	$2.16	$1.02	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$13.66	$15.65	$7.96
5 M	$11.28	$17.40	$19.97	$10.00
10 M	$17.43	$26.75	$30.77	$15.10

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINE RIDGE UTILITIES
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$4.90	$0.04
3/4"	$7.35	$0.06
1"	$12.25	$0.10
1-1/2"	$24.50	$0.20
2"	$39.20	$0.32
3"	$78.40	$0.65
4"	$122.50	$1.01
6"	$245.00	$2.02
8"	$392.00	$3.24
10"	$563.50	$4.65
Gallonage Charge per 1,000	$1.02	$0.01

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINE RIDGE ESTATES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$11.74	$9.17	$9.13	$0.06
3/4"	$7.70	$17.61	$13.76	$13.70	$0.10
1"	$12.83	$29.34	$22.93	$22.83	$0.16
1-1/2"	$25.66	$58.69	$45.85	$45.65	$0.32
2"	$41.05	$93.90	$73.36	$73.04	$0.52
3"	$82.10	$187.80	$146.72	$146.08	$1.04
4"	$128.29	$293.44	$229.25	$228.25	$1.62
6"	$256.57	$586.88	$458.50	$456.50	$3.25
8"	$410.51	$939.02	$733.60	$730.40	$5.20
10"	$590.11	$1,349.83	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$2.28	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$18.58	$15.65	$15.04
5 M	$11.28	$23.14	$19.97	$18.98
10 M	$17.43	$34.54	$30.77	$28.83

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINE RIDGE ESTATES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINEY WOODS
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$13.26	$9.17	$13.26	$0.09
3/4"	$7.70	$19.90	$13.76	$19.89	$0.14
1"	$12.83	$33.16	$22.93	$33.15	$0.24
1-1/2"	$25.66	$66.32	$45.85	$66.30	$0.47
2"	$41.05	$106.11	$73.36	$106.08	$0.76
3"	$82.10	$212.23	$146.72	$212.16	$1.51
4"	$128.29	$331.61	$229.25	$331.50	$2.36
6"	$256.57	$663.22	$458.50	$663.00	$4.72
8"	$410.51	$1,061.14	$733.60	$1,060.80	$7.55
10"	$590.11	$1,525.40	$1,054.55	$1,524.90	$10.86
Gallonage Charge per 1,000	$1.23	$2.32	$2.16	$2.82	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$20.22	$15.65	$21.72
5 M	$11.28	$24.86	$19.97	$27.36
10 M	$17.43	$36.46	$30.77	$41.46

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINEY WOODS
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.26	$0.11
3/4"	$19.89	$0.16
1"	$33.15	$0.27
1-1/2"	$66.30	$0.55
2"	$106.08	$0.88
3"	$212.16	$1.75
4"	$331.50	$2.74
6"	$663.00	$5.47
8"	$1,060.80	$8.76
10"	$1,524.90	$12.59
Gallonage Charge per 1,000	$2.82	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: POINT O' WOODS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$11.06	$9.17	$12.20
3/4"	$7.70	$16.59	$13.76	$18.30
1"	$12.83	$27.65	$22.93	$30.50
1-1/2"	$25.66	$55.30	$45.85	$61.00
2"	$41.05	$88.48	$73.36	$97.60
3"	$82.10	$176.96	$146.72	$195.20
4"	$128.29	$276.49	$229.25	$305.00
6"	$256.57	$552.99	$458.50	$610.00
8"	$410.51	$884.78	$733.60	$976.00
10"	$590.11	$1,271.87	$1,054.55	$1,403.00
Gallonage Charge per 1,000	$1.23	$3.55	$2.16	$3.98

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.71	$15.65	$24.14
5 M	$11.28	$28.81	$19.97	$32.10
10 M	$17.43	$46.56	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: POINT O'WOODS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$16.69	$17.59	$16.70
Gallonage Charge per 1,000	$3.66	$7.85	$4.74	$7.85
Gallonage Cap *	6M	6M	6M	6M
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$16.69	$17.59	$16.70
3/4"	$19.01	$25.04	$26.39	$25.05
1"	$31.68	$41.73	$43.98	$41.75
1-1/2"	$63.37	$83.45	$87.95	$83.50
2"	$101.39	$133.52	$140.72	$133.60
3"	$202.77	$267.04	$281.44	$267.20
4"	$316.83	$417.25	$439.75	$417.50
6"	$633.66	$834.50	$879.50	$835.00
8"	$1,013.85	$1,335.20	$1,407.20	$1,336.00
10"	$1,457.41	$1,919.35	$2,022.85	$1,920.50
Gallonage Charge per 1,000	$4.39	$9.42	$5.69	$9.42
(Per 100 cubic ft)	$3.28	$7.05	$4.26	$7.05
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$40.24	$31.81	$40.25
5 M	$30.97	$55.94	$41.29	$55.95
6 M (Maximum Bill) *	$34.63	$63.79	$46.03	$63.80

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: POMONA PARK
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$10.47	$9.17	$13.26	$0.09
3/4"	$7.70	$15.71	$13.76	$19.89	$0.14
1"	$12.83	$26.18	$22.93	$33.15	$0.24
1-1/2"	$25.66	$52.35	$45.85	$66.30	$0.47
2"	$41.05	$83.76	$73.36	$106.08	$0.76
3"	$82.10	$167.53	$146.72	$212.16	$1.51
4"	$128.29	$261.76	$229.25	$331.50	$2.36
6"	$256.57	$523.52	$458.50	$663.00	$4.72
8"	$410.51	$837.63	$733.60	$1,060.80	$7.55
10"	$590.11	$1,204.10	$1,054.55	$1,524.90	$10.86
Gallonage Charge per 1,000	$1.23	$3.12	$2.16	$2.82	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$19.83	$15.65	$21.72
5 M	$11.28	$26.07	$19.97	$27.36
10 M	$17.43	$41.67	$30.77	$41.46

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: POMONA PARK
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.26	$0.11
3/4"	$19.89	$0.16
1"	$33.15	$0.27
1-1/2"	$66.30	$0.55
2"	$106.08	$0.88
3"	$212.16	$1.75
4"	$331.50	$2.74
6"	$663.00	$5.47
8"	$1,060.80	$8.76
10"	$1,524.90	$12.59
Gallonage Charge per 1,000	$2.82	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: POSTMASTER VILLAGE
COUNTY: CLAY
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$13.51	$9.17	$16.34	$0.12
3/4"	$7.70	$20.27	$13.76	$24.51	$0.17
1"	$12.83	$33.78	$22.93	$40.85	$0.29
1-1/2"	$25.66	$67.55	$45.85	$81.70	$0.58
2"	$41.05	$108.09	$73.36	$130.72	$0.93
3"	$82.10	$216.17	$146.72	$261.44	$1.86
4"	$128.29	$337.77	$229.25	$408.50	$2.91
6"	$256.57	$675.54	$458.50	$817.00	$5.82
8"	$410.51	$1,080.87	$733.60	$1,307.20	$9.31
10"	$590.11	$1,553.75	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$2.65	$2.16	$3.23	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.46	$15.65	$26.03
5 M	$11.28	$26.76	$19.97	$32.49
10 M	$17.43	$40.01	$30.77	$48.64

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: POSTMASTER VILLAGE
COUNTY: CLAY
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$3.23	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: QUAIL RIDGE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$20.86	$9.17	$19.90
3/4"	$7.70	$31.29	$13.76	$29.85
1"	$12.83	$52.15	$22.93	$49.75
1-1/2"	$25.66	$104.31	$45.85	$99.50
2"	$41.05	$166.89	$73.36	$159.20
3"	$82.10	$333.78	$146.72	$318.40
4"	$128.29	$521.54	$229.25	$497.50
6"	$256.57	$1,043.07	$458.50	$995.00
8"	$410.51	$1,668.91	$733.60	$1,592.00
10"	$590.11	$2,399.06	$1,054.55	$2,288.50
Gallonage Charge per 1,000	$1.23	$3.11	$2.16	$3.21

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$30.19	$15.65	$29.53
5 M	$11.28	$36.41	$19.97	$35.95
10 M	$17.43	$51.96	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: REMINGTON FOREST
COUNTY: ST. JOHNS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$20.30	$43.00	$9.17	$9.13	$0.06
3/4"	$20.30	$43.00	$13.76	$13.70	$0.10
1"	$20.30	$43.00	$22.93	$22.83	$0.16
1-1/2"	$20.30	$43.00	$45.85	$45.65	$0.32
2"	$20.30	$43.00	$73.36	$73.04	$0.52
3"	$20.30	$43.00	$146.72	$146.08	$1.04
4"	$20.30	$43.00	$229.25	$228.25	$1.62
6"	$20.30	$43.00	$458.50	$456.50	$3.25
8"	$20.30	$43.00	$733.60	$730.40	$5.20
10"	$20.30	$43.00	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$0.00	$0.00	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$20.30	$43.00	$15.65	$15.04
5 M	$20.30	$43.00	$19.97	$18.98
10 M	$20.30	$43.00	$30.77	$28.83

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: REMINGTON FOREST
COUNTY: ST. JOHNS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: RIVER GROVE
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$12.94	$9.17	$16.34	$0.12
3/4"	$7.70	$19.41	$13.76	$24.51	$0.17
1"	$12.83	$32.35	$22.93	$40.85	$0.29
1-1/2"	$25.66	$64.70	$45.85	$81.70	$0.58
2"	$41.05	$103.51	$73.36	$130.72	$0.93
3"	$82.10	$207.03	$146.72	$261.44	$1.86
4"	$128.29	$323.48	$229.25	$408.50	$2.91
6"	$256.57	$646.95	$458.50	$817.00	$5.82
8"	$410.51	$1,035.13	$733.60	$1,307.20	$9.31
10"	$590.11	$1,488.00	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$3.10	$2.16	$2.85	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$22.24	$15.65	$24.89
5 M	$11.28	$28.44	$19.97	$30.59
10 M	$17.43	$43.94	$30.77	$44.84

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: RIVER GROVE
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$2.85	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: ROSEMONT/ROLLING GREEN
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$23.70	$9.17	$16.34	$0.12
3/4"	$7.70	$35.55	$13.76	$24.51	$0.17
1"	$12.83	$59.25	$22.93	$40.85	$0.29
1-1/2"	$25.66	$118.51	$45.85	$81.70	$0.58
2"	$41.05	$189.61	$73.36	$130.72	$0.93
3"	$82.10	$379.23	$146.72	$261.44	$1.86
4"	$128.29	$592.54	$229.25	$408.50	$2.91
6"	$256.57	$1,185.08	$458.50	$817.00	$5.82
8"	$410.51	$1,896.13	$733.60	$1,307.20	$9.31
10"	$590.11	$2,725.68	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$2.83	$2.16	$3.23	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$32.19	$15.65	$26.03
5 M	$11.28	$37.85	$19.97	$32.49
10 M	$17.43	$52.00	$30.77	$48.64

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: ROSEMONT/ROLLING GREEN
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$3.23	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SALT SPRINGS
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$22.10	$9.17	$10.35	$0.07
3/4"	$7.70	$33.15	$13.76	$15.53	$0.11
1"	$12.83	$55.25	$22.93	$25.88	$0.18
1-1/2"	$25.66	$110.50	$45.85	$51.75	$0.37
2"	$41.05	$176.79	$73.36	$82.80	$0.59
3"	$82.10	$353.59	$146.72	$165.60	$1.18
4"	$128.29	$552.48	$229.25	$258.75	$1.84
6"	$256.57	$1,104.96	$458.50	$517.50	$3.68
8"	$410.51	$4,767.94	$733.60	$828.00	$5.89
10"	$590.11	$2,541.41	$1,054.55	$1,190.25	$8.47
Gallonage Charge per 1,000	$1.23	$2.04	$2.16	$2.58	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$28.22	$15.65	$18.09
5 M	$11.28	$32.30	$19.97	$23.25
10 M	$17.43	$42.50	$30.77	$36.15

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SALT SPRINGS
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$10.35	$0.09
3/4"	$15.53	$0.13
1"	$25.88	$0.21
1-1/2"	$51.75	$0.43
2"	$82.80	$0.68
3"	$165.60	$1.37
4"	$258.75	$2.14
6"	$517.50	$4.27
8"	$828.00	$6.83
10"	$1,190.25	$9.82
Gallonage Charge per 1,000	$2.58	$0.02

RATE SCHEDULE
WASTEWATER

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

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$20.85	$17.59	$13.18	$0.11
Gallonage Charge per 1,000	$3.66	$3.81	$4.74	$5.23	$0.04
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$20.85	$17.59	$13.18	$0.11
3/4"	$19.01	$31.28	$26.39	$19.77	$0.17
1"	$31.68	$52.13	$43.98	$32.95	$0.28
1-1/2"	$63.37	$104.25	$87.95	$65.90	$0.56
2"	$101.39	$166.80	$140.72	$105.44	$0.90
3"	$202.77	$333.60	$281.44	$210.88	$1.79
4"	$316.83	$521.25	$439.75	$329.50	$2.80
6"	$633.66	$1,042.50	$879.50	$659.00	$5.60
8"	$1,013.85	$1,668.00	$1,407.20	$1,054.40	$8.97
10"	$1,457.41	$2,397.75	$2,022.85	$1,515.70	$12.89
Gallonage Charge per 1,000	$4.39	$4.58	$5.69	$6.28	$0.05
(Per 100 cubic ft)	$3.28	$3.42	$4.26	$4.69	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$32.28	$31.81	$28.87	
5 M	$30.97	$39.90	$41.29	$39.33	
6 M (Maximum Bill) *	$34.63	$43.71	$46.03	$44.56	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

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

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$13.18	$0.08
Gallonage Charge per 1,000	$5.23	$0.03
Gallonage Cap *	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.18	$0.08
3/4"	$19.77	$0.12
1"	$32.95	$0.20
1-1/2"	$65.90	$0.40
2"	$105.44	$0.64
3"	$210.88	$1.28
4"	$329.50	$2.00
6"	$659.00	$4.00
8"	$1,054.40	$6.41
10"	$1,515.70	$9.21
Gallonage Charge per 1,000	$6.28	$0.04
(Per 100 cubic ft)	$4.69	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SAMIRA VILLAS
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$10.92	$9.17	$16.34	$0.12
3/4"	$7.70	$16.38	$13.76	$24.51	$0.17
1"	$12.83	$27.30	$22.93	$40.85	$0.29
1-1/2"	$25.66	$54.60	$45.85	$81.70	$0.58
2"	$41.05	$87.36	$73.36	$130.72	$0.93
3"	$82.10	$174.72	$146.72	$261.44	$1.86
4"	$128.29	$273.01	$229.25	$408.50	$2.91
6"	$256.57	$546.01	$458.50	$817.00	$5.82
8"	$410.51	$873.62	$733.60	$1,307.20	$9.31
10"	$590.11	$1,255.83	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$2.75	$2.16	$2.85	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$19.17	$15.65	$24.89
5 M	$11.28	$24.67	$19.97	$30.59
10 M	$17.43	$38.42	$30.77	$44.84

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SAMIRA VILLAS
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$2.85	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SILVER LAKE ESTATE/WESTERN SHORES
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$5.79	$9.17	$7.04	$0.05
3/4"	$7.70	$8.68	$13.76	$10.56	$0.08
1"	$12.83	$14.47	$22.93	$17.60	$0.13
1-1/2"	$25.66	$28.93	$45.85	$35.20	$0.25
2"	$41.05	$46.29	$73.36	$56.32	$0.40
3"	$82.10	$92.58	$146.72	$112.64	$0.80
4"	$128.29	$144.66	$229.25	$176.00	$1.25
6"	$256.57	$289.31	$458.50	$352.00	$2.51
8"	$410.51	$462.90	$733.60	$563.20	$4.01
10"	$590.11	$665.42	$1,054.55	$809.60	$5.76
Gallonage Charge per 1,000	$1.23	$0.84	$2.16	$1.19	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$8.31	$15.65	$10.61
5 M	$11.28	$9.99	$19.97	$12.99
10 M	$17.43	$14.19	$30.77	$18.94

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SILVER LAKE ESTATE/WESTERN SHORES
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.04	$0.06
3/4"	$10.56	$0.09
1"	$17.60	$0.15
1-1/2"	$35.20	$0.29
2"	$56.32	$0.46
3"	$112.64	$0.93
4"	$176.00	$1.45
6"	$352.00	$2.91
8"	$563.20	$4.65
10"	$809.60	$6.68
Gallonage Charge per 1,000	$1.19	$0.01

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SILVER LAKE OAKS
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$14.36	$9.17	$14.40
3/4"	$7.70	$21.54	$13.76	$21.60
1"	$12.83	$35.90	$22.93	$36.00
1-1/2"	$25.66	$71.81	$45.85	$72.00
2"	$41.05	$114.90	$73.36	$115.20
3"	$82.10	$229.79	$146.72	$230.40
4"	$128.29	$359.05	$229.25	$360.00
6"	$256.57	$718.10	$458.50	$720.00
8"	$410.51	$1,148.96	$733.60	$1,152.00
10"	$590.11	$1,651.63	$1,054.55	$1,656.00
Gallonage Charge per 1,000	$1.23	$3.76	$2.16	$3.76

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$25.64	$15.65	$25.68
5 M	$11.28	$33.16	$19.97	$33.20
10 M	$17.43	$51.96	$30.77	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SILVER LAKE OAKS
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$18.68	$17.59	$18.68
Gallonage Charge per 1,000	$3.66	$7.72	$4.74	$7.72
Gallonage Cap *	6M	6M	6M	6M
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$41.84	$31.81	$41.84
5 M	$30.97	$57.28	$41.29	$57.28
6 M (Maximum Bill) *	$34.63	$65.00	$46.03	$65.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SKYCREST
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$13.15	$9.17	$13.20
3/4"	$7.70	$19.73	$13.76	$19.80
1"	$12.83	$32.88	$22.93	$33.00
1-1/2"	$25.66	$65.75	$45.85	$66.00
2"	$41.05	$105.21	$73.36	$105.60
3"	$82.10	$210.41	$146.72	$211.20
4"	$128.29	$328.77	$229.25	$330.00
6"	$256.57	$657.54	$458.50	$660.00
8"	$410.51	$1,052.06	$733.60	$1,056.00
10"	$590.11	$1,512.33	$1,054.55	$1,518.00
Gallonage Charge per 1,000	$1.23	$3.88	$2.16	$3.88

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$24.79	$15.65	$24.84
5 M	$11.28	$32.55	$19.97	$32.60
10 M	$17.43	$51.95	$30.77	$52.00

Schedule No. 4B

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SOUTH FORTY
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$35.17	$17.59	$35.00
3/4"	$19.01	$52.76	$26.39	$52.50
1"	$31.68	$87.93	$43.98	$87.50
1-1/2"	$63.37	$175.85	$87.95	$175.00
2"	$101.39	$281.36	$140.72	$280.00
3"	$202.77	$562.72	$281.44	$560.00
4"	$316.83	$879.25	$439.75	$875.00
6"	$633.66	$1,758.50	$879.50	$1,750.00
8"	$1,013.85	$2,813.60	$1,407.20	$2,800.00
10"	$1,457.41	$4,044.55	$2,022.85	$4,025.00
Gallonage Charge per 1,000	$4.39	$4.97	$5.69	$5.00
(Per 100 cubic ft)	$3.28	$3.72	$4.26	$3.74

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SPRING GARDENS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$6.88	n/a	$9.17	$7.39	$0.05
3/4"	$10.32	n/a	$13.76	$11.09	$0.08
1"	$17.20	n/a	$22.93	$18.48	$0.13
1-1/2"	$34.40	n/a	$45.85	$36.95	$0.26
2"	$55.04	n/a	$73.36	$59.12	$0.42
3"	$110.08	n/a	$146.72	$118.24	$0.84
4"	$172.00	n/a	$229.25	$184.75	$1.32
6"	$344.00	n/a	$458.50	$369.50	$2.63
8"	N/A	n/a	$733.60	$591.20	$4.21
10"	N/A	n/a	$1,054.55	$849.85	$6.05
Gallonage Charge per 1,000	$1.03	n/a	$2.16	$1.53	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$9.97	n/a	$15.65	$11.98
5 M	$12.03	n/a	$19.97	$15.04
10 M	$17.18	n/a	$30.77	$22.69

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SPRING GARDENS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.39	$0.06
3/4"	$11.09	$0.09
1"	$18.48	$0.15
1-1/2"	$36.95	$0.31
2"	$59.12	$0.49
3"	$118.24	$0.98
4"	$184.75	$1.53
6"	$369.50	$3.05
8"	$591.20	$4.88
10"	$849.85	$7.02
Gallonage Charge per 1,000	$1.53	$0.01

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SPRING GARDENS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$8.19	n/a	$17.59	$7.90	$0.07
Gallonage Charge per 1,000	$2.44	n/a	$4.74	$2.79	$0.02
Gallonage Cap *	6M	n/a	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$8.19	n/a	$17.59	$7.90	$0.07
3/4"	$12.47	n/a	$26.39	$11.85	$0.10
1"	$20.78	n/a	$43.98	$19.75	$0.17
1-1/2"	$41.57	n/a	$87.95	$39.50	$0.34
2"	$66.51	n/a	$140.72	$63.20	$0.54
3"	$133.01	n/a	$281.44	$126.40	$1.08
4"	$207.83	n/a	$439.75	$197.50	$1.68
6"	$415.66	n/a	$879.50	$395.00	$3.36
8"	n/a	n/a	$1,407.20	$632.00	$5.38
10"	n/a	n/a	$2,022.85	$908.50	$7.73
Gallonage Charge per 1,000	$2.98	n/a	$5.69	$3.35	$0.03
(Per 100 cubic ft)	n/a	n/a	$4.26	$2.50	$0.02
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$15.51	n/a	$31.81	$16.27	
5 M	$20.39	n/a	$41.29	$21.85	
6 M (Maximum Bill) *	$22.83	n/a	$46.03	$24.64	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SPRING GARDENS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$7.90	$0.05
Gallonage Charge per 1,000	$2.79	$0.02
Gallonage Cap *	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.90	$0.05
3/4"	$11.85	$0.07
1"	$19.75	$0.12
1-1/2"	$39.50	$0.24
2"	$63.20	$0.38
3"	$126.40	$0.77
4"	$197.50	$1.20
6"	$395.00	$2.40
8"	$632.00	$3.84
10"	$908.50	$5.52
Gallonage Charge per 1,000	$3.35	$0.02
(Per 100 cubic ft)	$2.50	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: STONE MOUNTAIN
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$25.08	$9.17	$25.10
3/4"	$7.70	$37.62	$13.76	$37.65
1"	$12.83	$62.69	$22.93	$62.75
1-1/2"	$25.66	$125.39	$45.85	$125.50
2"	$41.05	$200.62	$73.36	$200.80
3"	$82.10	$401.25	$146.72	$401.60
4"	$128.29	$626.95	$229.25	$627.50
6"	$256.57	$1,253.90	$458.50	$1,255.00
8"	$410.51	$2,006.23	$733.60	$2,008.00
10"	$590.11	$2,883.96	$1,054.55	$2,886.50
Gallonage Charge per 1,000	$1.23	$2.69	$2.16	$2.69

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$33.15	$15.65	$33.17
5 M	$11.28	$38.53	$19.97	$38.55
10 M	$17.43	$51.98	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: ST. JOHN'S HIGHLANDS
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$8.31	$9.17	$8.30
3/4"	$7.70	$12.46	$13.76	$12.45
1"	$12.83	$20.76	$22.93	$20.75
1-1/2"	$25.66	$41.53	$45.85	$41.50
2"	$41.05	$66.45	$73.36	$66.40
3"	$82.10	$132.89	$146.72	$132.80
4"	$128.29	$207.65	$229.25	$207.50
6"	$256.57	$415.30	$458.50	$415.00
8"	$410.51	$664.47	$733.60	$664.00
10"	$590.11	$955.18	$1,054.55	$954.50
Gallonage Charge per 1,000	$1.23	$4.37	$2.16	$4.37

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.42	$15.65	$21.41
5 M	$11.28	$30.16	$19.97	$30.15
10 M	$17.43	$52.01	$30.77	$52.00

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGAR MILL
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$9.37	$9.17	$9.40
3/4"	$7.70	$14.05	$13.76	$14.10
1"	$12.83	$23.42	$22.93	$23.50
1-1/2"	$25.66	$46.84	$45.85	$47.00
2"	$41.05	$74.95	$73.36	$75.20
3"	$82.10	$149.90	$146.72	$150.40
4"	$128.29	$234.21	$229.25	$235.00
6"	$256.57	$468.42	$458.50	$470.00
8"	$410.51	$749.48	$733.60	$752.00
10"	$590.11	$1,077.37	$1,054.55	$1,081.00
Gallonage Charge per 1,000	$1.23	$4.26	$2.16	$4.26

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$22.15	$15.65	$22.18
5 M	$11.28	$30.67	$19.97	$30.70
10 M	$17.43	$51.97	$30.77	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGAR MILL
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$12.06	$17.59	$18.86	$0.16
Gallonage Charge per 1,000	$3.66	$5.66	$4.74	$5.58	$0.05
Gallonage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	$23.45	$28.84	$44.27	$35.34	$0.30
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$12.06	$17.59	$18.86	$0.16
3/4"	$19.01	$18.09	$26.39	$28.29	$0.24
1"	$31.68	$30.15	$43.98	$47.15	$0.40
1-1/2"	$63.37	$60.30	$87.95	$94.30	$0.80
2"	$101.39	$96.48	$140.72	$150.88	$1.28
3"	$202.77	$192.96	$281.44	$301.76	$2.57
4"	$316.83	$301.50	$439.75	$471.50	$4.01
6"	$633.66	$603.00	$879.50	$943.00	$8.02
8"	$1,013.85	$964.80	$1,407.20	$1,508.80	$12.83
10"	$1,457.41	$1,386.90	$2,022.85	$2,168.90	$18.45
Gallonage Charge per 1,000	$4.39	$6.79	$5.69	$6.70	$0.06
(Per 100 cubic ft)	$3.28	$5.08	$4.26	$5.01	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$29.04	$31.81	$35.61	
5 M	$30.97	$40.36	$41.29	$46.77	
6 M (Maximum Bill) *	$34.63	$46.02	$46.03	$52.35	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGAR MILL
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$18.86	$0.11
Gallonage Charge per 1,000	$5.58	$0.03
Gallonage Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	$35.34	$0.21
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$18.86	$0.11
3/4"	$28.29	$0.17
1"	$47.15	$0.29
1-1/2"	$94.30	$0.57
2"	$150.88	$0.92
3"	$301.76	$1.83
4"	$471.50	$2.86
6"	$943.00	$5.73
8"	$1,508.80	$9.17
10"	$2,168.90	$13.18
Gallonage Charge per 1,000	$6.70	$0.04
(Per 100 cubic ft)	$5.01	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGARMILL WOODS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$4.45	$9.17	$4.90	$0.03
3/4"	$7.70	$6.68	$13.76	$7.35	$0.05
1"	$12.83	$11.14	$22.93	$12.25	$0.09
1-1/2"	$25.66	$22.27	$45.85	$24.50	$0.17
2"	$41.05	$35.63	$73.36	$39.20	$0.28
3"	$82.10	$71.27	$146.72	$78.40	$0.56
4"	$128.29	$111.36	$229.25	$122.50	$0.87
6"	$256.57	$222.72	$458.50	$245.00	$1.74
8"	$410.51	$356.35	$733.60	$392.00	$2.79
10"	$590.11	$512.25	$1,054.55	$563.50	$4.01
Gallonage Charge per 1,000	$1.23	$1.19	$2.16	$1.02	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$8.02	$15.65	$7.96
5 M	$11.28	$10.40	$19.97	$10.00
10 M	$17.43	$16.35	$30.77	$15.10

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGARMILL WOODS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$4.90	$0.04
3/4"	$7.35	$0.06
1"	$12.25	$0.10
1-1/2"	$24.50	$0.20
2"	$39.20	$0.32
3"	$78.40	$0.65
4"	$122.50	$1.01
6"	$245.00	$2.02
8"	$392.00	$3.24
10"	$563.50	$4.65
Gallonage Charge per 1,000	$1.02	$0.01

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGARMILL WOODS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$8.10	$17.59	$7.52	$0.06
Gallonage Charge per 1,000	$3.66	$2.45	$4.74	$2.28	$0.02
Gallonage Cap *	6M	6M	6M	6M	
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$8.10	$17.59	$7.52	$0.06
3/4"	$19.01	$12.15	$26.39	$11.28	$0.10
1"	$31.68	$20.25	$43.98	$18.80	$0.16
1-1/2"	$63.37	$40.50	$87.95	$37.60	$0.32
2"	$101.39	$64.80	$140.72	$60.16	$0.51
3"	$202.77	$129.60	$281.44	$120.32	$1.02
4"	$316.83	$202.50	$439.75	$188.00	$1.60
6"	$633.66	$405.00	$879.50	$376.00	$3.20
8"	$1,013.85	$648.00	$1,407.20	$601.60	$5.12
10"	$1,457.41	$931.50	$2,022.85	$864.80	$7.36
Gallonage Charge per 1,000	$4.39	$2.94	$5.69	$2.74	$0.02
(Per 100 cubic ft)	$3.28	$2.20	$4.26	$2.05	$0.02
EMERG TEMP					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$8.10	$17.59	$7.52	$0.06
Gallonage Charge per 1,000	$4.39	$2.94	$5.69	$2.74	$0.02
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$15.45	$31.81	$14.37	
5 M	$30.97	$20.35	$41.29	$18.94	
6 M (Maximum Bill) *	$34.63	$22.80	$46.03	$21.22	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGARMILL WOODS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$7.52	$0.05
Gallonage Charge per 1,000	$2.28	$0.01
Gallonage Cap *	6M	
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.52	$0.05
3/4"	$11.28	$0.07
1"	$18.80	$0.11
1-1/2"	$37.60	$0.23
2"	$60.16	$0.37
3"	$120.32	$0.73
4"	$188.00	$1.14
6"	$376.00	$2.28
8"	$601.60	$3.66
10"	$864.80	$5.25
Gallonage Charge per 1,000	$2.74	$0.02
(Per 100 cubic ft)	$2.05	$0.01
EMERG TEMP		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.52	$0.00
Gallonage Charge per 1,000	$2.74	$0.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUNNY HILLS
COUNTY: WASHINGTON
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$10.67	$9.17	$10.70
3/4"	$7.70	$16.00	$13.76	$16.05
1"	$12.83	$26.67	$22.93	$26.75
1-1/2"	$25.66	$53.33	$45.85	$53.50
2"	$41.05	$85.34	$73.36	$85.60
3"	$82.10	$170.67	$146.72	$171.20
4"	$128.29	$266.67	$229.25	$267.50
6"	$256.57	$533.35	$458.50	$535.00
8"	$410.51	$853.36	$733.60	$856.00
10"	$590.11	$1,226.70	$1,054.55	$1,230.50
Gallonage Charge per 1,000	$1.23	$4.13	$2.16	$4.13

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$23.06	$15.65	$23.09
5 M	$11.28	$31.32	$19.97	$31.35
10 M	$17.43	$51.97	$30.77	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUNNY HILLS
COUNTY: WASHINGTON
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$18.40	$17.59	$18.38
Gallonage Charge per 1,000	$3.66	$7.75	$4.74	$7.75
Gallonage Cap *	6M	6M	6M	6M
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$18.40	$17.59	$18.38
3/4"	$19.01	$27.60	$26.39	$27.57
1"	$31.68	$46.00	$43.98	$45.95
1-1/2"	$63.37	$92.00	$87.95	$91.90
2"	$101.39	$147.20	$140.72	$147.04
3"	$202.77	$294.40	$281.44	$294.08
4"	$316.83	$460.00	$439.75	$459.50
6"	$633.66	$920.00	$879.50	$919.00
8"	$1,013.85	$1,472.00	$1,407.20	$1,470.40
10"	$1,457.41	$2,116.00	$2,022.85	$2,113.70
Gallonage Charge per 1,000	$4.39	$9.31	$5.69	$9.31
(Per 100 cubic ft)	$3.28	$6.96	$4.26	$6.96
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$41.65	$31.81	$41.64
5 M	$30.97	$57.15	$41.29	$57.15
6 M (Maximum Bill) *	$34.63	$64.90	$46.03	$64.91

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUNSHINE PARKWAY
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$35.67	$9.17	$36.50
3/4"	$7.70	$53.50	$13.76	$54.75
1"	$12.83	$89.17	$22.93	$91.25
1-1/2"	$25.66	$178.35	$45.85	$182.50
2"	$41.05	$285.36	$73.36	$292.00
3"	$82.10	$570.71	$146.72	$584.00
4"	$128.29	$891.74	$229.25	$912.50
6"	$256.57	$1,783.47	$458.50	$1,825.00
8"	$410.51	$2,853.56	$733.60	$2,920.00
10"	$590.11	$4,101.99	$1,054.55	$4,197.50
Gallonage Charge per 1,000	$1.23	$1.56	$2.16	$1.55

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$40.35	$15.65	$41.15
5 M	$11.28	$43.47	$19.97	$44.25
10 M	$17.43	$51.27	$30.77	$52.00

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUNSHINE PARKWAY
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$48.66	$17.59	$48.68
3/4"	$19.01	$72.99	$26.39	$73.02
1"	$31.68	$121.65	$43.98	$121.70
1-1/2"	$63.37	$243.30	$87.95	$243.40
2"	$101.39	$389.28	$140.72	$389.44
3"	$202.77	$778.56	$281.44	$778.88
4"	$316.83	$1,216.50	$439.75	$1,217.00
6"	$633.66	$2,433.00	$879.50	$2,434.00
8"	$1,013.85	$3,892.80	$1,407.20	$3,894.40
10"	$1,457.41	$5,595.90	$2,022.85	$5,598.20
Gallonage Charge per 1,000	$4.39	$2.72	$5.69	$2.72
(Per 100 cubic ft)	$3.28	$2.03	$4.26	$2.03

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: TROPICAL ISLES
COUNTY: ST. LUCIE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential - Wastewater Only					
Flat Rate:	$13.33	$37.95	$44.27	$35.50	$0.30

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: TROPICAL ISLES
COUNTY: ST. LUCIE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential - Wastewater Only		
Flat Rate:	$35.50	$0.22

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: TROPICAL PARK
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$10.03	$9.17	$16.34	$0.12
3/4"	$7.70	$15.05	$13.76	$24.51	$0.17
1"	$12.83	$25.08	$22.93	$40.85	$0.29
1-1/2"	$25.66	$50.16	$45.85	$81.70	$0.58
2"	$41.05	$80.25	$73.36	$130.72	$0.93
3"	$82.10	$160.51	$146.72	$261.44	$1.86
4"	$128.29	$250.79	$229.25	$408.50	$2.91
6"	$256.57	$501.59	$458.50	$817.00	$5.82
8"	$410.51	$802.54	$733.60	$1,307.20	$9.31
10"	$590.11	$1,153.65	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$3.11	$2.16	$2.85	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$19.36	$15.65	$24.89
5 M	$11.28	$25.58	$19.97	$30.59
10 M	$17.43	$41.13	$30.77	$44.84

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: TROPICAL PARK
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$2.85	$0.02

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$6.97	$9.17	$7.04	$0.05
3/4"	$7.70	$10.45	$13.76	$10.56	$0.08
1"	$12.83	$17.42	$22.93	$17.60	$0.13
1-1/2"	$25.66	$34.85	$45.85	$35.20	$0.25
2"	$41.05	$55.76	$73.36	$56.32	$0.40
3"	$82.10	$111.51	$146.72	$112.64	$0.80
4"	$128.29	$174.24	$229.25	$176.00	$1.25
6"	$256.57	$348.48	$458.50	$352.00	$2.51
8"	$410.51	$557.57	$733.60	$563.20	$4.01
10"	$590.11	$801.51	$1,054.55	$809.60	$5.76
Gallonage Charge per 1,000	$1.23	$1.19	$2.16	$1.19	$0.01
Private Fire Protection					
5/8"x3/4"	---	---	---	---	---
3/4"	---	---	---	---	---
1"	---	---	---	---	---
1-1/2"	---	---	---	---	---
2"	$13.69	$18.59	$6.11	$4.69	$0.03
3"	---	---	$12.23	$9.39	$0.07
4"	$42.76	$58.08	$19.10	$14.67	$0.10
6"	$85.53	$116.16	$38.21	$29.33	$0.21
8"	$136.84	$185.86	$61.13	$46.93	$0.33
10"	$196.70	$267.17	$87.88	$67.47	$0.48

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$10.54	$15.65	$10.61
5 M	$11.28	$12.92	$19.97	$12.99
10 M	$17.43	$18.87	$30.77	$18.94

Schedule No. 5A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.04	$0.06
3/4"	$10.56	$0.09
1"	$17.60	$0.15
1-1/2"	$35.20	$0.29
2"	$56.32	$0.46
3"	$112.64	$0.93
4"	$176.00	$1.45
6"	$352.00	$2.91
8"	$563.20	$4.65
10"	$809.60	$6.68
Gallonage Charge per 1,000	$1.19	$0.01
Private Fire Protection		
5/8"x3/4"	---	---
3/4"	---	---
1"	---	---
1-1/2"	---	---
2"	$4.69	$0.04
3"	$9.39	$0.08
4"	$14.67	$0.12
6"	$29.33	$0.24
8"	$46.93	$0.39
10"	$67.47	$0.56

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$16.35	$17.59	$18.94	$0.16
Gallonage Charge per 1,000	$3.66	$4.14	$4.74	$4.88	$0.04
Gallonage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	$30.01	$35.80	$44.27	$41.68	$0.35
GEN, PUBLIC AUTH, SS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$16.35	$17.59	$18.94	$0.16
3/4"	$19.01	$24.53	$26.39	$28.41	$0.24
1"	$31.68	$40.88	$43.98	$47.35	$0.40
1-1/2"	$63.37	$81.75	$87.95	$94.70	$0.81
2"	$101.39	$130.80	$140.72	$151.52	$1.29
3"	$202.77	$261.60	$281.44	$303.04	$2.58
4"	$316.83	$408.75	$439.75	$473.50	$4.03
6"	$633.66	$817.50	$879.50	$947.00	$8.05
8"	$1,013.85	$1,308.00	$1,407.20	$1,515.20	$12.89
10"	$1,457.41	$1,880.25	$2,022.85	$2,178.10	$18.52
Gallonage Charge per 1,000	$4.39	$4.97	$5.69	$5.85	$0.05
(Per 100 cubic ft)	$3.28	$3.72	$4.26	$4.38	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$28.77	$31.81	$33.58	
5 M	$30.97	$37.05	$41.29	$43.33	
6 M (Maximum Bill) *	$34.63	$41.19	$46.03	$48.21	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$18.94	$0.12
Gallonage Charge per 1,000	$4.88	$0.03
Gallonage Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	$41.68	$0.25
GEN, PUBLIC AUTH, SS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$18.94	$0.12
3/4"	$28.41	$0.17
1"	$47.35	$0.29
1-1/2"	$94.70	$0.58
2"	$151.52	$0.92
3"	$303.04	$1.84
4"	$473.50	$2.88
6"	$947.00	$5.75
8"	$1,515.20	$9.21
10"	$2,178.10	$13.23
Gallonage Charge per 1,000	$5.85	$0.04
(Per 100 cubic ft)	$4.38	$0.03

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VALENCIA TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$6.39	n/a	$9.17	$9.13	$0.06
3/4"	n/a	n/a	$13.76	$13.70	$0.10
1"	$15.99	n/a	$22.93	$22.83	$0.16
1-1/2"	$31.96	n/a	$45.85	$45.65	$0.32
2"	$51.14	n/a	$73.36	$73.04	$0.52
3"	$102.28	n/a	$146.72	$146.08	$1.04
4"	$159.81	n/a	$229.25	$228.25	$1.62
6"	n/a	n/a	$458.50	$456.50	$3.25
8"	n/a	n/a	$733.60	$730.40	$5.20
10"	n/a	n/a	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$0.67	n/a	$0.67	$1.97	$0.01
(Per 100 Cubic Feet)	$0.50	n/a			

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.40	n/a	$11.18	$15.04
5 M	$9.74	n/a	$12.52	$18.98
10 M	$13.09	n/a	$15.87	$28.83

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VALENCIA TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VALENCIA TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$8.49	n/a	$17.59	$17.11	$0.15
Gallonage Charge per 1,000					
0 - 6,000	$1.56	n/a	$4.74	$2.57	$0.02
(100 - 802 cubic ft)	$1.17	n/a	6M	6M	
6,001 - 9,725	$1.56	n/a			
(803 - 1,300 cubic ft)	$1.17	n/a			
Gallonage Cap *	9.725M	n/a			
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$8.49	n/a	$17.59	$17.11	$0.15
3/4"	n/a	n/a	$26.39	$25.67	$0.22
1"	$21.22	n/a	$43.98	$42.78	$0.36
1-1/2"	$42.49	n/a	$87.95	$85.55	$0.73
2"	$67.91	n/a	$140.72	$136.88	$1.16
3"	$135.97	n/a	$281.44	$273.76	$2.33
4"	$212.47	n/a	$439.75	$427.75	$3.64
6"	n/a	n/a	$879.50	$855.50	$7.28
8"	n/a	n/a	$1,407.20	$1,368.80	$11.64
10"	n/a	n/a	$2,022.85	$1,967.65	$16.73
Gallonage Charge per 1,000	$1.56	n/a	$0.00	$3.09	$0.03
(Per 100 cubic ft)	$1.17	n/a	$4.26	$2.31	$0.02
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$13.17	n/a	$31.81	$24.83	
5 M	$16.29	n/a	$41.29	$29.98	
6 M (Maximum Bill) *	$17.85	n/a	$46.03	$32.55	
9,725 M (Prior Maximum Bill)	$23.70	n/a			

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VALENCIA TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$17.11	$0.10
Gallonage Charge per 1,000		
0 - 6,000	$2.57	$0.02
(100 - 802 cubic ft)	6M	
6,001 - 9,725		
(803 - 1,300 cubic ft)		
Gallonage Cap *		
General Service - GS		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$17.11	$0.10
3/4"	$25.67	$0.16
1"	$42.78	$0.26
1-1/2"	$85.55	$0.52
2"	$136.88	$0.83
3"	$273.76	$1.66
4"	$427.75	$2.60
6"	$855.50	$5.20
8"	$1,368.80	$8.32
10"	$1,967.65	$11.96
Gallonage Charge per 1,000	$3.09	$0.02
(Per 100 cubic ft)	$2.31	$0.01

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VENETIAN VILLAGE
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$11.68	$9.17	$13.26	$0.09
3/4"	$7.70	$17.53	$13.76	$19.89	$0.14
1"	$12.83	$29.21	$22.93	$33.15	$0.24
1-1/2"	$25.66	$58.42	$45.85	$66.30	$0.47
2"	$41.05	$93.47	$73.36	$106.08	$0.76
3"	$82.10	$186.95	$146.72	$212.16	$1.51
4"	$128.29	$292.10	$229.25	$331.50	$2.36
6"	$256.57	$584.20	$458.50	$663.00	$4.72
8"	$410.51	$934.73	$733.60	$1,060.80	$7.55
10"	$590.11	$1,343.67	$1,054.55	$1,524.90	$10.86
Gallonage Charge per 1,000	$1.23	$3.30	$2.16	$2.82	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.58	$15.65	$21.72
5 M	$11.28	$28.18	$19.97	$27.36
10 M	$17.43	$44.68	$30.77	$41.46

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VENETIAN VILLAGE
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$13.26	$0.11
3/4"	$19.89	$0.16
1"	$33.15	$0.27
1-1/2"	$66.30	$0.55
2"	$106.08	$0.88
3"	$212.16	$1.75
4"	$331.50	$2.74
6"	$663.00	$5.47
8"	$1,060.80	$8.76
10"	$1,524.90	$12.59
Gallonage Charge per 1,000	$2.82	$0.02

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VENETIAN VILLAGE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$18.07	$17.59	$18.86	$0.16
Gallonage Charge per 1,000	$3.66	$6.26	$4.74	$5.58	$0.05
Gallonage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	$28.81	$45.15	$44.27	$42.08	$0.36
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$36.85	$31.81	$35.61	
5 M	$30.97	$49.37	$41.29	$46.77	
6 M (Maximum Bill) *	$34.63	$55.63	$46.03	$52.35	

Schedule No. 5B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VENETIAN VILLAGE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$18.86	$0.11
Gallonage Charge per 1,000	$5.58	$0.03
Gallonage Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	$42.08	$0.26

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WELAKA/SARATOGA HARBOUR
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$9.40	$9.17	$9.40
3/4"	$7.70	$14.10	$13.76	$14.10
1"	$12.83	$23.50	$22.93	$23.50
1-1/2"	$25.66	$47.00	$45.85	$47.00
2"	$41.05	$75.21	$73.36	$75.20
3"	$82.10	$150.41	$146.72	$150.40
4"	$128.29	$235.02	$229.25	$235.00
6"	$256.57	$470.04	$458.50	$470.00
8"	$410.51	$752.07	$733.60	$752.00
10"	$590.11	$1,081.10	$1,054.55	$1,081.00
Gallonage Charge per 1,000	$1.23	$4.26	$2.16	$4.26

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$22.18	$15.65	$22.18
5 M	$11.28	$30.70	$19.97	$30.70
10 M	$17.43	$52.00	$30.77	$52.00

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WESTMONT
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$10.58	$9.17	$9.13	$0.06
3/4"	$7.70	$15.87	$13.76	$13.70	$0.10
1"	$12.83	$26.45	$22.93	$22.83	$0.16
1-1/2"	$25.66	$52.89	$45.85	$45.65	$0.32
2"	$41.05	$84.63	$73.36	$73.04	$0.52
3"	$82.10	$169.26	$146.72	$146.08	$1.04
4"	$128.29	$264.47	$229.25	$228.25	$1.62
6"	$256.57	$528.94	$458.50	$456.50	$3.25
8"	$410.51	$846.31	$733.60	$730.40	$5.20
10"	$590.11	$1,216.57	$1,054.55	$1,049.95	$7.47
Gallonage Charge per 1,000	$1.23	$2.04	$2.16	$1.97	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$16.70	$15.65	$15.04
5 M	$11.28	$20.78	$19.97	$18.98
10 M	$17.43	$30.98	$30.77	$28.83

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WESTMONT
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.13	$0.08
3/4"	$13.70	$0.11
1"	$22.83	$0.19
1-1/2"	$45.65	$0.38
2"	$73.04	$0.60
3"	$146.08	$1.21
4"	$228.25	$1.88
6"	$456.50	$3.77
8"	$730.40	$6.03
10"	$1,049.95	$8.67
Gallonage Charge per 1,000	$1.97	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WINDSONG
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$13.62	$9.17	$16.34	$0.12
3/4"	$7.70	$20.43	$13.76	$24.51	$0.17
1"	$12.83	$34.05	$22.93	$40.85	$0.29
1-1/2"	$25.66	$68.10	$45.85	$81.70	$0.58
2"	$41.05	$108.96	$73.36	$130.72	$0.93
3"	$82.10	$217.92	$146.72	$261.44	$1.86
4"	$128.29	$340.50	$229.25	$408.50	$2.91
6"	$256.57	$681.00	$458.50	$817.00	$5.82
8"	$410.51	$1,089.61	$733.60	$1,307.20	$9.31
10"	$590.11	$1,566.31	$1,054.55	$1,879.10	$13.38
Gallonage Charge per 1,000	$1.23	$3.22	$2.16	$2.85	$0.02

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$23.28	$15.65	$24.89
5 M	$11.28	$29.72	$19.97	$30.59
10 M	$17.43	$45.82	$30.77	$44.84

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WINDSONG
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$16.34	$0.13
3/4"	$24.51	$0.20
1"	$40.85	$0.34
1-1/2"	$81.70	$0.67
2"	$130.72	$1.08
3"	$261.44	$2.16
4"	$408.50	$3.37
6"	$817.00	$6.74
8"	$1,307.20	$10.79
10"	$1,879.10	$15.51
Gallonage Charge per 1,000	$2.85	$0.02

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WOODMERE
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$5.13	$8.22	$9.17	$7.39	$0.05
3/4"	$7.70	$12.33	$13.76	$11.09	$0.08
1"	$12.83	$20.56	$22.93	$18.48	$0.13
1-1/2"	$25.66	$41.11	$45.85	$36.95	$0.26
2"	$41.05	$65.78	$73.36	$59.12	$0.42
3"	$82.10	$131.56	$146.72	$118.24	$0.84
4"	$128.29	$205.56	$229.25	$184.75	$1.32
6"	$256.57	$411.11	$458.50	$369.50	$2.63
8"	$410.51	$657.78	$733.60	$591.20	$4.21
10"	$590.11	$945.55	$1,054.55	$849.85	$6.05
Gallonage Charge per 1,000	$1.23	$1.13	$2.16	$1.53	$0.01

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$11.61	$15.65	$11.98
5 M	$11.28	$13.87	$19.97	$15.04
10 M	$17.43	$19.52	$30.77	$22.69

Schedule No. 5A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WOODMERE
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended Rate decrease in 4 years
Residential & General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$7.39	$0.06
3/4"	$11.09	$0.09
1"	$18.48	$0.15
1-1/2"	$36.95	$0.31
2"	$59.12	$0.49
3"	$118.24	$0.98
4"	$184.75	$1.53
6"	$369.50	$3.05
8"	$591.20	$4.88
10"	$849.85	$7.02
Gallonage Charge per 1,000	$1.53	$0.01

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WOODMERE
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)	Commission Approved Rate Increase in 2 years
Residential					
Base Facility Charge:					
Meter Size:					
All meter sizes	$12.67	$19.76	$17.59	$18.86	$0.16
Gallonage Charge per 1,000	$3.66	$4.20	$4.74	$5.58	$0.05
Gallonage Cap *	6M	6M	6M	6M	
General & Multi-family Service - GS, MF					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$12.67	$19.76	$17.59	$18.86	$0.16
3/4"	$19.01	$29.64	$26.39	$28.29	$0.24
1"	$31.68	$49.40	$43.98	$47.15	$0.40
1-1/2"	$63.37	$98.80	$87.95	$94.30	$0.80
2"	$101.39	$158.08	$140.72	$150.88	$1.28
3"	$202.77	$316.16	$281.44	$301.76	$2.57
4"	$316.83	$494.00	$439.75	$471.50	$4.01
6"	$633.66	$988.00	$879.50	$943.00	$8.02
8"	$1,013.85	$1,580.80	$1,407.20	$1,508.80	$12.83
10"	$1,457.41	$2,272.40	$2,022.85	$2,168.90	$18.45
Gallonage Charge per 1,000	$4.39	$5.04	$5.69	$6.70	$0.06
(Per 100 cubic ft)	$3.28	$3.77	$4.26	$5.01	$0.04
		Typical Residential Bill			
5/8" x 3/4" meter					
3 M	$23.65	$32.36	$31.81	$35.61	
5 M	$30.97	$40.76	$41.29	$46.77	
6 M (Maximum Bill) *	$34.63	$44.96	$46.03	$52.35	

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WOODMERE
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Staff Recommended Final (1996)	Staff Recommended 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	$18.86	$0.11
Gallonage Charge per 1,000	$5.58	$0.03
Gallonage Cap *	6M	
General & Multi-family Service - GS, MF		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$18.86	$0.11
3/4"	$28.29	$0.17
1"	$47.15	$0.29
1-1/2"	$94.30	$0.57
2"	$150.88	$0.92
3"	$301.76	$1.83
4"	$471.50	$2.86
6"	$943.00	$5.73
8"	$1,508.80	$9.17
10"	$2,168.90	$13.18
Gallonage Charge per 1,000	$6.70	$0.04
(Per 100 cubic ft)	$5.01	$0.03

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WOOTENS
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$8.50	$9.17	$8.50
3/4"	$7.70	$12.75	$13.76	$12.75
1"	$12.83	$21.25	$22.93	$21.25
1-1/2"	$25.66	$42.50	$45.85	$42.50
2"	$41.05	$67.99	$73.36	$68.00
3"	$82.10	$135.99	$146.72	$136.00
4"	$128.29	$212.48	$229.25	$212.50
6"	$256.57	$424.96	$458.50	$425.00
8"	$410.51	$679.93	$733.60	$680.00
10"	$590.11	$977.40	$1,054.55	$977.50
Gallonage Charge per 1,000	$1.23	$4.35	$2.16	$4.35

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$21.55	$15.65	$21.55
5 M	$11.28	$30.25	$19.97	$30.25
10 M	$17.43	$52.00	$30.77	$52.00

Schedule No. 4A

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: ZEPHYR SHORES
COUNTY: PASCO
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential & General Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$5.13	$5.78	$9.17	$5.80
3/4"	$7.70	$8.67	$13.76	$8.70
1"	$12.83	$14.45	$22.93	$14.50
1-1/2"	$25.66	$28.91	$45.85	$29.00
2"	$41.05	$46.25	$73.36	$46.40
3"	$82.10	$92.50	$146.72	$92.80
4"	$128.29	$144.53	$229.25	$145.00
6"	$256.57	$289.07	$458.50	$290.00
8"	$410.51	$462.50	$733.60	$464.00
10"	$590.11	$664.85	$1,054.55	$667.00
Gallonage Charge per 1,000	$1.23	$4.62	$2.16	$4.62

Typical Residential Bill

5/8" x 3/4" meter				
3 M	$8.82	$19.64	$15.65	$19.66
5 M	$11.28	$28.88	$19.97	$28.90
10 M	$17.43	$51.98	$30.77	$52.00

11226

RATE SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: ZEPHYR SHORES
COUNTY: PASCO
TEST YEAR ENDED: DECEMBER 31, 1996

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Staff Recommended Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	$12.67	$10.80	$17.59	$10.64
Gallonage Charge per 1,000	$3.66	$8.89	$4.74	$8.92
Gallonage Cap *	6M	6M	6M	6M
General Service - GS				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	$12.67	$10.80	$17.59	$10.64
3/4"	$19.01	$16.20	$26.39	$15.96
1"	$31.68	$27.00	$43.98	$26.60
1-1/2"	$63.37	$54.00	$87.95	$53.20
2"	$101.39	$86.40	$140.72	$85.12
3"	$202.77	$172.80	$281.44	$170.24
4"	$316.83	$270.00	$439.75	$266.00
6"	$633.66	$540.00	$879.50	$532.00
8"	$1,013.85	$864.00	$1,407.20	$851.20
10"	$1,457.41	$1,242.00	$2,022.85	$1,223.60
Gallonage Charge per 1,000	$4.39	$10.67	$5.69	$10.70
(Per 100 cubic ft)	$3.28	$7.98	$4.26	$8.01
		Typical Residential Bill		
5/8" x 3/4" meter				
3 M	$23.65	$37.47	$31.81	$37.40
5 M	$30.97	$55.25	$41.29	$55.23
6 M (Maximum Bill) *	$34.63	$64.14	$46.03	$64.15

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

AMELIA ISLAND
COUNTY: NASSAU

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

APACHE SHORES
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

APPLE VALLEY
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

BAY LAKE ESTATES
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

SCHEDULE 6

BEACON HILLS
COUNTY: DUVAL

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

BEECHER'S POINT
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

BUENAVENTURA LAKES
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

BURNT STORE
COUNTY: CHARLOTTE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$175.00	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	$190.00	$140.00	$140.00
1 1/2"	Actual Cost	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$404.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC.
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SCHEDULE 6

CARLTON VILLAGE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

CHULUOTA
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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CITRUS PARK
COUNTY: MARION

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

CITRUS SPRINGS
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$81.00	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	$118.00	$140.00	$140.00
1 1/2"	$178.00	$300.00	$300.00
2"	$292.00	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$203.00	$143.00	$143.00
3/4"	$267.00	$143.00	$143.00
1"	$267.00	$154.00	$154.00
1 1/2"	$267.00	$202.50	$202.50
2"	$267.00	$245.00	$245.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC.
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SCHEDULE 6

CRYSTAL RIVER
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

DAETWYLER SHORES
COUNTY: ORANGE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

DEEP CREEK
COUNTY: CHARLOTTE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

DELTONA LAKES
COUNTY: VOLUSIA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$89.00	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	$146.00	$140.00	$140.00
1 1/2"	$201.00	$300.00	$300.00
2"	$345.00	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$137.00	$143.00	$143.00
3/4"	$187.00	$143.00	$143.00
1"	$187.00	$154.00	$154.00
1 1/2"	$276.00	$202.50	$202.50
2"	$325.00	$245.00	$245.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

DOL RAY MANOR
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

DRUID HILLS
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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EAST LAKE HARRIS ESTATES
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

FERN PARK
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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TEST YEAR ENDED: DECEMBER 31, 1996

FERN TERRACE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

FISHERMAN'S HAVEN
COUNTY: MARTIN

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

FOUNTAINS
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

FOX RUN
COUNTY: MARTIN

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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FRIENDLY CENTER
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

GENEVA LAKE ESTATES
COUNTY: BRADFORD

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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GOLDEN TERRACE
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

GOSPEL ISLAND ESTATES
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

GRAND TERRACE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

HARMONY HOMES
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

HERMITS COVE
COUNTY: PUTMAN

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

HOBBY HILLS
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

HOLIDAY HAVEN
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

HOLIDAY HEIGHTS
COUNTY: ORANGE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	N/A	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	N/A	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

IMPERIAL TERRACE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

INTERCESSION CITY
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

INTERLACHEN LAKE/PARK MANOR
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

JUNGLE DEN
COUNTY: VOLUSIA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

KEYSTONE CLUB ESTATES
COUNTY: BRADFORD

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

KEYSTONE HEIGHTS
COUNTY: CLAY

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

KINGSWOOD
COUNTY: BREVARD

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

LAKE AJAY ESTATES
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

LAKE BRANTLEY
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

LAKE CONWAY PARK
COUNTY: ORANGE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/3"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

LAKE HARRIET ESTATES
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

LAKESIDE
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

LAKEVIEW VILLAS
COUNTY: CLAY

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

LEHIGH
COUNTY: LEE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996			SCHEDULE 6
LEILANI HEIGHTS **COUNTY: MARTIN**			
WATER METER INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost
WATER SERVICE INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost
LEISURE LAKES **COUNTY: HIGHLANDS**			
WATER METER INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost
WATER SERVICE INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996			SCHEDULE 6
MARCO ISLAND **COUNTY: COLLIER**			
WATER METER INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$80.00	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	$90.00	$140.00	$140.00
1 1/2"	Actual Cost	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost
WATER SERVICE INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$200.00	$143.00	$143.00
3/4"	$225.00	$143.00	$143.00
1"	$225.00	$154.00	$154.00
1 1/2"	Actual Cost	$202.50	$202.50
2"	Actual Cost	$245.00	$245.00
3" & Over	Actual Cost	Actual Cost	Actual Cost
MARCO SHORES **COUNTY: COLLIER**			
WATER METER INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$200.00	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	$225.00	$140.00	$140.00
1 1/2"	Actual Cost	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost
WATER SERVICE INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$0.00	$143.00	$143.00
3/4"	$0.00	$143.00	$143.00
1"	$0.00	$154.00	$154.00
1 1/2"	$0.00	$202.50	$202.50
2"	$0.00	$245.00	$245.00
3" & Over	$0.00	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

MARION OAKS
COUNTY: MARION

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$69.00	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	Actual Cost	$140.00	$140.00
1 1/2"	Actual Cost	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$170.00	$143.00	$143.00
3/4"	$170.00	$143.00	$143.00
1"	$170.00	$154.00	$154.00
1 1/2"	Actual Cost	$202.50	$202.50
2"	Actual Cost	$245.00	$245.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

MEREDITH MANOR
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

MORNINGVIEW
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

OAK FOREST
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

OAKWOOD
COUNTY: BREVARD

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

PALISADES COUNTRY CLUB
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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PALM PORT
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

PALM TERRACE
COUNTY: PASCO

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996			SCHEDULE 6
PALM VALLEY **COUNTY: ST. JOHNS**			
WATER METER INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost
WATER SERVICE INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost
PALMS MOBILE HOME PARK **COUNTY: LAKE**			
WATER METER INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost
WATER SERVICE INSTALLATION CHARGES:	**PRESENT CHARGE**	**PROPOSED CHARGE**	**STAFF RECOMMENDED**
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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PICCIAOLA ISLAND
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

PINE RIDGE
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$267.00	$143.00	$143.00
3/4"	$267.00	$143.00	$143.00
1"	$267.00	$154.00	$154.00
1 1/2"	$267.00	$202.50	$202.50
2"	$267.00	$245.00	$245.00
3" & Over	$267.00	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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PINE RIDGE ESTATES
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

PINEY WOODS
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

POINT O' WOODS
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

POMONA PARK
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

POSTMASTER VILLAGE
COUNTY: CLAY

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

QUAIL RIDGE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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REMINGTON FOREST
COUNTY: ST. JOHNS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

RIVER GROVE
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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ROSEMONT/ROLLING GREEN
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SALT SPRINGS
COUNTY: MARION

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SAMIRA VILLAS
COUNTY: MARION

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SILVER LAKE ESTATES/WESTERN SHORES
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
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SILVER LAKE OAKS
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SKYCREST
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

SPRING GARDENS
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

ST. JOHNS HIGHLANDS
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

STONE MOUNTAIN
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SUGAR MILL
COUNTY: VOLUSIA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SUGARMILL WOODS
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SUNNY HILLS
COUNTY: WASHINGTON

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$69.00	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	$101.00	$140.00	$140.00
1 1/2"	$164.00	$300.00	$300.00
2"	$271.00	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$156.00	$143.00	$143.00
3/4"	$156.00	$143.00	$143.00
1"	$156.00	$154.00	$154.00
1 1/2"	$156.00	$202.50	$202.50
2"	$156.00	$245.00	$245.00
3" & Over	$156.00	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

SUNSHINE PARKWAY
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

TROPICAL PARK
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

UNIVERSITY SHORES
COUNTY: ORANGE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

VALENCIA TERRACE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$90.00	$90.00
3/4"	N/A	$110.00	$110.00
1"	N/A	$140.00	$140.00
1 1/2"	N/A	$300.00	$300.00
2"	N/A	$385.00	$385.00
3" & Over	N/A	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	Actual Cost	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

VENETIAN VILLAGE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

WELAKA/SARATOGA HARBOUR
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

WESTMONT
COUNTY: ORANGE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

WINDSONG
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

WOODMERE
COUNTY: DUVAL

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

WOOTENS
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC. SCHEDULE 6
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

ZEPHYR SHORES
COUNTY: PASCO

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$75.00	$90.00	$90.00
3/4"	$85.00	$110.00	$110.00
1"	$100.00	$140.00	$140.00
1 1/2"	$175.00	$300.00	$300.00
2"	Actual Cost	$385.00	$385.00
3" & Over	Actual Cost	Actual Cost	Actual Cost

WATER SERVICE INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	STAFF RECOMMENDED
5/8"X3/4"	$150.00	$143.00	$143.00
3/4"	N/A	$143.00	$143.00
1"	N/A	$154.00	$154.00
1 1/2"	N/A	$202.50	$202.50
2"	N/A	$245.00	$245.00
3" & Over	N/A	Actual Cost	Actual Cost

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

SCHEDULE 6

WASTEWATER SERVICE INSTALLATION

	Unpaved				Paved			
	Current		Company Proposed & Staff Recommeded		Current		Company Proposed & Staff Recommeded	
Service Area	4"	6"	4"	6"	4"	6"	4"	6"
Amelia Island	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Apache Shores	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Apple Valley	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Beacon Hills	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Beechers Point	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Buenaventura Lakes	N/A	N/A	$170.00	$227.00	N/A	N/A	$548.00	$605.00
Burnt Store	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Chuluota	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Citrus Park	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Citrus Springs	$100.00	Actual Cost	$170.00	$227.00	$100.00	Actual Cost	$548.00	$605.00
Deep Creek	N/A	N/A	$170.00	$227.00	N/A	N/A	$548.00	$605.00
Deltona Lakes	$59.00	$59.00	$170.00	$227.00	$59.00	$59.00	$548.00	$605.00
Fishermans Haven	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Florida Central Commerce Park	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Fox Run	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Holiday Haven	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Jungle Den	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Lehigh	N/A	N/A	$170.00	$227.00	N/A	N/A	$548.00	$605.00
Leilani Heights	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Leisure Lakes	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Marco Island	N/A	N/A	$170.00	$227.00	N/A	N/A	$548.00	$605.00
Marco Shores	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Marion Oaks	$150.00	$150.00	$170.00	$227.00	$150.00	$150.00	$548.00	$605.00
Meredith Manor	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Morningview	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Palm Port	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Palm Terrace	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Park Manor	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Point O'Woods	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Salt Springs	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Silver Lake Oaks	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
South Forty	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Spring Gardens	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Sugar Mill	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Sugarmill Woods	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Sunny Hills	$100.00	$100.00	$170.00	$227.00	$100.00	$100.00	$548.00	$605.00
Sunshine Parkway	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Tropical Isles	N/A	N/A	$170.00	$227.00	N/A	N/A	$548.00	$605.00
University Shores	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Valencia Terrace	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Venetian Village	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Woodmere	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00
Zephyr Shores	$350.00	$450.00	$170.00	$227.00	$350.00	$650.00	$548.00	$605.00

SOUTHERN STATES UTILITIES, INC. SCHEDULE NO. 7
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

MAIN EXTENSION CHARGE

Water Service Area	PRESENT CHARGE	- PROPOSED - UNIFORM CHARGE	STAND ALONE CHARGE	STAFF RECOMMENDED
Amelia Island	(a)	$298	$287	$446
Apache Shores	(a)	$298	$34	$446
Apple Valley	(a)	$298	$278	$446
Bay Lake Estates	(a)	$298	$51	$446
Beacon Hills	(a)	$298	$361	$446
Beecher's Point	(a)	$298	$428	$446
Buenaventura Lakes	N/A	$298	$213	$446
Burnt Store	(a)	$17	$294	$446
Carlton Village	(a)	$298	$239	$446
Chuluota	(a)	$298	$700	$446
Citrus Park	(a)	$298	$94	$446
Citrus Springs	(a)	$298	$684	$446
Crystal River Highlands	(a)	$298	$284	$446
Daetwyler Shores	$350	$298	$136	$446
Deep Creek	(a)	$298	$357	$446
Deltona	$425	$298	$143	$446
Dol Ray Manor	$246	$298	$91	$446
Druid Hills	(a)	$298	$100	$446
East Lake Harris Estates	(a)	$298	$1,097	$446
Fern Park	(a)	$298	$696	$446
Fern Terrace	(a)	$298	$33	$446
Fisherman's Haven	(a)	$298	$61	$446
Fountains	(a)	$298	$273	$446
Fox Run	(a)	$298	$372	$446
Friendly Center	(a)	$298	$43	$446
Geneva Lake Estates	(a)	$298	$90	$446
Golden Terrace	(a)	$298	$507	$446
Gospel Island Estates	(a)	$298	$151	$446
Grand Terrace	(a)	$298	$330	$446
Harmony Homes	(a)	$298	$460	$446
Hermits Cove	(a)	$298	$147	$446
Hobby Hills	(a)	$298	$31	$446
Holiday Haven	(a)	$298	$77	$446
Holiday Heights	(a)	$298	$84	$446
Imperial Terrace	N/A	$298	$109	$446
Intercession City	(a)	$298	$132	$446
Interlachen Lake Est./Park Manor	(a)	$298	$86	$446
Jungle Den	(a)	$298	$45	$446
Keystone Club Estates	(a)	$298	$381	$446
Keystone Heights	(a)	$298	$247	$446
Kingswood	(a)	$298	$4	$446
Lake Ajay Estates	(a)	$298	$561	$446
Lake Brantley	(a)	$298	$121	$446
Lake Conway Park	(a)	$298	$90	$446
Lake Harriet Estates	(a)	$298	$85	$446
Lakeside	(a)	$298	$235	$446
Lakeview Villas	(a)	$298	$95	$446
Lehigh	$360	$298	$388	$446
Leilani Heights	(a)	$298	$117	$446
Leisure Lakes	(a)	$298	$124	$446
Marco Island	(a)	$17	$82	$446
Marco Shores	$435	$298	$532	$446
Marion Oaks	$434	$298	$1,083	$446
Meredith Manor	(a)	$298	$248	$446
Morningview	(a)	$298	$65	$446
Oak Forest	(a)	$298	$45	$446

SOUTHERN STATES UTILITIES, INC. SCHEDULE NO. 7
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

MAIN EXTENSION CHARGE

Water Service Area	PRESENT CHARGE	- PROPOSED - UNIFORM CHARGE	STAND ALONE CHARGE	STAFF RECOMMENDED
Oakwood	(a)	$298	$3	$446
Palisades Country Club	(a)	$298	$6	$446
Palm Port	(a)	$298	$9	$446
Palm Terrace	(a)	$298	$44	$446
Palm Valley	(a)	$298	$2,907	$446
Palms Mobile Home Park	(a)	$298	$37	$446
Picciola Island	(a)	$298	$44	$446
Pine Ridge	(a)	$298	$1,269	$446
Pine Ridge Estates	$725	$298	$612	$446
Piney Woods	(a)	$298	$163	$446
Point O' Woods	(a)	$298	$69	$446
Pomona Park	(a)	$298	$63	$446
Postmaster Village	(a)	$298	$402	$446
Quail Ridge	(a)	$298	$34	$446
Remington Forest	(a)	$298	$317	$446
River Grove	(a)	$298	$108	$446
Rolling Green/Rosemont	(a)	$298	$208	$446
Salt Springs	(a)	$298	$260	$446
Samira Villas	(a)	$298	$162	$446
Silver Lake Est./Western Shores	(a)	$298	$137	$446
Silver Lake Oaks	(a)	$298	$47	$446
Skycrest	(a)	$298	$216	$446
Spring Gardens	(a)	$298	$45	$446
Stone Mountain	(a)	$298	$75	$446
St. John's Highlands	(a)	$298	$33	$446
Sugar Mill	(a)	$298	$286	$446
Sugar Mill Woods	$280	$298	$203	$446
Sunny Hills	$225	$298	$627	$446
Sunshine Parkway	(a)	$298	$1,186	$446
Tropical Park	(a)	$298	$354	$446
University Shores	(a)	$298	$282	$446
Valencia Terrace	(a)	$298	$26	$446
Venetian Village	(a)	$298	$10	$446
Welaka/Saratoga Harbour	(a)	$298	$64	$446
Westmont	(a)	$298	$54	$446
Windsong	(a)	$298	$221	$446
Woodmere	(a)	$298	$183	$446
Wootens	(a)	$298	$26	$446
Zephyr Shores	(a)	$298	$38	$446

(a) Actual Cost less 20%

SOUTHERN STATES UTILITIES, INC. SCHEDULE NO. 7
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

MAIN EXTENSION CHARGE

Wastewater Service Area	PRESENT CHARGE	- PROPOSED - UNIFORM CHARGE	STAND ALONE CHARGE	STAFF RECOMMENDED
Amelia Island	N/A	$577	$480	$480
Apache Shores	(a)	$134	$480	$480
Apple Valley	(a)	$312	$480	$480
Beacon Hills	(a)	$554	$480	$480
Beechers Point	(a)	$389	$480	$480
Buenaventura Lakes	(a)	$511	$480	$480
Burnt Store	N/A	$867	$480	$480
Chuluota	(a)	$2,616	$480	$480
Citrus Park	(a)	$230	$480	$480
Citrus Springs	$400	$476	$480	$480
Deep Creek	(a)	$825	$480	$480
Deltona Lakes	$305	$222	$480	$480
Fishermans Haven	(a)	$68	$480	$480
Florida Central Commerce Park	(a)	$1,069	$480	$480
Fox Run	(a)	$1,416	$480	$480
Holiday Haven	(a)	$260	$480	$480
Jungle Den	(a)	$1,222	$480	$480
Lehigh	$840	$558	$480	$480
Leilani Heights	(a)	$165	$480	$480
Leisure Lakes	(a)	$184	$480	$480
Marco Island	$150	$300	$480	$480
Marco Shores	$150	$417	$480	$480
Marion Oaks	$550	$636	$480	$480
Meredith Manor	(a)	$552	$480	$480
Morningview	(a)	$41	$480	$480
Palm Port	(a)	$93	$480	$480
Palm Terrace	(a)	$114	$480	$480
Park Manor	(a)	$173	$480	$480
Point O'Woods	(a)	$640	$480	$480
Salt Springs	(a)	$330	$480	$480
Silver Lake Oaks	(a)	$278	$480	$480
South Forty	(a)	$974	$480	$480
Spring Gardens	(a)	$92	$480	$480
Sugar Mill	(a)	$645	$480	$480
Sugarmill Woods	$280	$478	$480	$480
Sunny Hills	$225	$481	$480	$480
Sunshine Parkway	(a)	$1,272	$480	$480
Tropical Isles	(a)	$4,402	$480	$480
University Shores	(a)	$447	$480	$480
Valencia Terrace	(a)	$220	$480	$480
Venetian Village	(a)	$286	$480	$480
Woodmere	(a)	$282	$480	$480
Zephyr Shores	(a)	$173	$480	$480

(a) Actual Cost less 20%

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
TEST YEAR ENDED: DECEMBER 31, 1996

SCHEDULE NO. 8

PLANT CAPACITY CHARGE

Water Service Area	PRESENT CHARGE	- PROPOSED - UNIFORM CHARGE	STAND ALONE CHARGE	STAFF RECOMMENDED
Amelia Island	$401	$219	$76	$700
Apache Shores	N/A	$219	$341	$700
Apple Valley	N/A	$219	$147	$700
Bay Lake Estates	N/A	$219	$493	$700
Beacon Hills	N/A	$219	$484	$700
Beecher's Point	$350	$219	$1,516	$700
Buenaventura Lakes	$450	$219	$64	$700
Burnt Store	N/A	$1,250	$1,643	$700
Carlton Village	N/A	$219	$1,404	$700
Chuluota	N/A	$219	$652	$700
Citrus Park	N/A	$219	$105	$700
Citrus Springs	$150	$219	$87	$700
Crystal River Highlands	N/A	$219	$1,037	$700
Daetwyler Shores	N/A	$219	$88	$700
Deep Creek	$575	$219	$21	$700
Deltona	$87	$219	$173	$700
Dol Ray Manor	N/A	$219	$640	$700
Druid Hills	N/A	$219	$480	$700
East Lake Harris Estates	N/A	$219	$1,136	$700
Fern Park	N/A	$219	$385	$700
Fern Terrace	N/A	$219	$515	$700
Fisherman's Haven	N/A	$219	$88	$700
Fountains	N/A	$219	$2,784	$700
Fox Run	N/A	$219	$2,333	$700
Friendly Center	N/A	$219	$156	$700
Geneva Lake Estates	N/A	$219	$312	$700
Golden Terrace	N/A	$219	$114	$700
Gospel Island Estates	N/A	$219	$869	$700
Grand Terrace	N/A	$219	$251	$700
Harmony Homes	N/A	$219	$462	$700
Hermits Cove	N/A	$219	$646	$700
Hobby Hills	N/A	$219	$254	$700
Holiday Haven	N/A	$219	$48	$700
Holiday Heights	N/A	$219	$1,132	$700
Imperial Terrace	N/A	$219	$418	$700
Intercession City	N/A	$219	$350	$700
Interlachen Lake Est./Park Manor	N/A	$219	$277	$700
Jungle Den	N/A	$219	$39	$700
Keystone Club Estates	N/A	$219	$388	$700
Keystone Heights	N/A	$219	$179	$700
Kingswood	N/A	$219	$53	$700
Lake Ajay Estates	N/A	$219	$1,266	$700
Lake Brantley	N/A	$219	$1,798	$700
Lake Conway Park	N/A	$219	$67	$700
Lake Harriet Estates	N/A	$219	$176	$700
Lakeside	N/A	$219	$2,048	$700
Lakeview Villas	N/A	$219	$622	$700
Lehigh	$263	$219	$197	$700
Leilani Heights	N/A	$219	$344	$700
Leisure Lakes	$150	$219	$230	$700
Marco Island	$452	$1,250	$1,131	$700
Marco Shores	$452	$219	$1,209	$700
Marion Oaks	$225	$219	$174	$700
Meredith Manor	N/A	$219	$119	$700
Morningview	N/A	$219	$1,302	$700
Oak Forest	N/A	$219	$823	$700
Oakwood	N/A	$219	$22	$700

SSU/ CRYSTAL RIVER
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	6.48	84.71	168.64	258.82	355.89
February	12.96	91.66	176.10	266.85	364.56
March	19.44	98.61	183.57	274.89	373.22
April	25.92	105.56	191.04	282.93	381.88
May	32.40	112.51	198.51	290.97	390.55
June	38.88	119.46	205.97	299.00	399.21
July	45.36	126.41	213.44	307.04	407.87
August	51.84	133.37	220.91	315.08	416.54
September	58.32	140.32	228.38	323.12	425.20
October	64.80	147.27	235.84	331.15	433.86
November	71.28	154.22	243.31	339.19	442.53
December	77.76	161.17	250.78	347.23	451.19

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	4.00	52.36	104.44	160.60	221.28
February	8.01	56.67	109.09	165.62	226.71
March	12.01	60.98	113.74	170.65	232.14
April	16.01	65.29	118.39	175.67	237.58
May	20.02	69.61	123.04	180.69	243.01
June	24.02	73.92	127.69	185.71	248.44
July	28.03	78.23	132.33	190.74	253.87
August	32.03	82.54	136.98	195.76	259.30
September	36.03	86.86	141.63	200.78	264.73
October	40.04	91.17	146.28	205.80	270.16
November	44.04	95.48	150.93	210.83	275.59
December	48.04	99.79	155.58	215.85	281.03

SSU/ DEEP CREEK
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	6.02	78.75	157.83	243.89	337.63
February	12.03	85.29	164.94	251.64	346.08
March	18.05	91.83	172.06	259.40	354.53
April	24.07	98.37	179.18	267.15	362.98
May	30.08	104.91	186.30	274.90	371.44
June	36.10	111.46	193.42	282.66	379.89
July	42.12	118.00	200.54	290.41	388.34
August	48.14	124.54	207.66	298.16	396.79
September	54.15	131.08	214.78	305.92	405.24
October	60.17	137.62	221.90	313.67	413.69
November	66.19	144.16	229.01	321.43	422.14
December	72.20	150.71	236.13	329.18	430.59

SSU/ DEEP CREEK
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	0.04	0.04	0.04	0.04	0.04
February	1.91	2.15	2.41	2.70	3.02
March	3.77	4.25	4.78	5.36	5.99
April	5.63	6.36	7.15	8.01	8.97
May	7.50	8.46	9.51	10.67	11.94
June	9.36	10.56	11.88	13.33	14.92
July	11.22	12.67	14.25	15.98	17.89
August	13.09	14.77	16.61	18.64	20.86
September	14.95	16.87	18.98	21.30	23.84
October	16.81	18.98	21.35	23.95	26.81
November	18.67	21.08	23.71	26.61	29.79
December	20.54	23.18	26.08	29.27	32.76

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

SSU/DELTONA LAKES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.74	9.74	19.43	29.89	41.19
February	1.49	10.54	20.29	30.82	42.21
March	2.23	11.34	21.16	31.76	43.22
April	2.98	12.15	22.03	32.70	44.24
May	3.72	12.95	22.89	33.63	45.25
June	4.47	13.75	23.76	34.57	46.26
July	5.21	14.55	24.62	35.50	47.28
August	5.96	15.35	25.49	36.44	48.29
September	6.70	16.16	26.36	37.37	49.31
October	7.45	16.96	27.22	38.31	50.32
November	8.19	17.76	28.09	39.24	51.33
December	8.94	18.56	28.95	40.18	52.35

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	2.07	27.11	54.24	83.66	115.61
February	4.14	29.36	56.67	86.30	118.49
March	6.22	31.60	59.11	88.95	121.36
April	8.29	33.85	61.54	91.59	124.23
May	10.36	36.09	63.98	94.23	127.10
June	12.43	38.34	66.41	96.88	129.98
July	14.51	40.58	68.84	99.52	132.85
August	16.58	42.83	71.28	102.17	135.72
September	18.65	45.07	73.71	104.81	138.59
October	20.72	47.32	76.15	107.45	141.47
November	22.80	49.56	78.58	110.10	144.34
December	24.87	51.80	81.02	112.74	147.21

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SSU/DELTONA LAKES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	6.39	6.87	166.50	255.93	352.46
February	12.77	13.74	173.91	263.92	361.10
March	19.16	20.61	181.31	271.91	369.73
April	25.55	27.49	188.71	279.90	378.36
May	31.93	34.36	196.12	287.89	386.99
June	38.32	41.23	203.52	295.88	395.63
July	44.71	48.10	210.92	303.88	404.26
August	51.09	54.97	218.33	311.87	412.89
September	57.48	61.84	225.73	319.86	421.53
October	63.87	68.71	233.13	327.85	430.16
November	70.25	75.59	240.54	335.84	438.79
December	76.64	82.46	247.94	343.83	447.43

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	13.65	14.66	355.51	546.06	751.44
February	27.30	29.33	371.28	563.06	769.79
March	40.94	43.99	387.06	580.06	788.14
April	54.59	58.65	402.84	597.07	806.49
May	68.24	73.32	418.61	614.07	824.85
June	81.89	87.98	434.39	631.07	843.20
July	95.53	102.64	450.17	648.08	861.55
August	109.18	117.30	465.95	665.08	879.90
September	122.83	131.97	481.72	682.08	898.25
October	136.48	146.63	497.50	699.08	916.60
November	150.12	161.29	513.28	716.09	934.95
December	163.77	175.96	529.06	733.09	953.30

SSU/ DOL RAY MANOR
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.83	10.88	21.56	32.92	45.05
February	1.67	11.77	22.50	33.93	46.13
March	2.50	12.65	23.44	34.93	47.20
April	3.33	13.54	24.39	35.94	48.28
May	4.17	14.42	25.33	36.94	49.35
June	5.00	15.31	26.27	37.95	50.43
July	5.83	16.19	27.21	38.95	51.50
August	6.67	17.08	28.15	39.96	52.57
September	7.50	17.96	29.09	40.96	53.65
October	8.33	18.85	30.03	41.97	54.72
November	9.17	19.73	30.98	42.97	55.80
December	10.00	20.62	31.92	43.98	56.87

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	8.73	113.73	220.86	330.33	442.37
February	17.47	122.64	229.96	339.65	451.92
March	26.20	131.55	239.07	348.97	461.48
April	34.94	140.46	248.17	358.28	471.03
May	43.67	149.37	257.28	367.60	480.58
June	52.41	158.28	266.38	376.92	490.13
July	61.14	167.20	275.49	386.23	499.69
August	69.88	176.11	284.59	395.55	509.24
September	78.61	185.02	293.70	404.87	518.79
October	87.35	193.93	302.80	414.19	528.34
November	96.08	202.84	311.91	423.50	537.89
December	104.82	211.75	321.02	432.82	547.45

SSU/FLORIDA CENTRAL COMMERCE PARK
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	72.03	79.60	1,300.00	1,300.00	1,300.00
February	144.06	159.19	1,300.00	1,300.00	1,300.00
March	216.09	238.79	1,300.00	1,300.00	1,300.00
April	288.13	318.39	1,300.00	1,300.00	1,300.00
May	360.16	397.98	1,300.00	1,300.00	1,300.00
June	432.19	477.58	1,300.00	1,300.00	1,300.00
July	504.22	557.17	1,300.00	1,300.00	1,300.00
August	576.25	636.77	1,300.00	1,300.00	1,300.00
September	648.28	716.37	1,300.00	1,300.00	1,300.00
October	720.31	795.96	1,300.00	1,300.00	1,300.00
November	792.35	875.56	1,300.00	1,300.00	1,300.00
December	864.38	955.16	1,300.00	1,300.00	1,300.00

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	38.45	41.01	997.43	1,300.00	1,300.00
February	76.91	82.03	1,041.26	1,300.00	1,300.00
March	115.36	123.04	1,085.10	1,300.00	1,300.00
April	153.81	164.06	1,128.93	1,300.00	1,300.00
May	192.26	205.07	1,172.76	1,300.00	1,300.00
June	230.72	246.08	1,216.59	1,300.00	1,300.00
July	269.17	287.10	1,260.43	1,300.00	1,300.00
August	307.62	328.11	1,300.00	1,300.00	1,300.00
September	346.07	369.13	1,300.00	1,300.00	1,300.00
October	384.53	410.14	1,300.00	1,300.00	1,300.00
November	422.98	451.15	1,300.00	1,300.00	1,300.00
December	461.43	492.17	1,300.00	1,300.00	1,300.00

SSU/FOUNTAINS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.61	7.91	15.70	24.02	32.91
February	1.21	8.56	16.39	24.76	33.70
March	1.82	9.21	17.08	25.49	34.49
April	2.42	9.85	17.77	26.23	35.28
May	3.03	10.50	18.46	26.96	36.07
June	3.63	11.14	19.15	27.70	36.86
July	4.24	11.79	19.84	28.44	37.65
August	4.85	12.43	20.53	29.17	38.44
September	5.45	13.08	21.22	29.91	39.23
October	6.06	13.72	21.90	30.65	40.02
November	6.66	14.37	22.59	31.38	40.81
December	7.27	15.02	23.28	32.12	41.60

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.17	2.28	4.57	7.08	9.81
February	0.35	2.47	4.78	7.30	10.05
March	0.52	2.66	4.99	7.53	10.30
April	0.70	2.85	5.19	7.75	10.54
May	0.87	3.04	5.40	7.98	10.79
June	1.05	3.23	5.61	8.21	11.03
July	1.22	3.42	5.82	8.43	11.28
August	1.40	3.61	6.02	8.66	11.52
September	1.57	3.80	6.23	8.88	11.77
October	1.75	3.99	6.44	9.11	12.01
November	1.92	4.18	6.64	9.33	12.26
December	2.09	4.36	6.85	9.56	12.50

SSU/GENEVA LAKE ESTATES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	2.05	26.86	53.76	82.96	114.70
February	4.11	29.09	56.18	85.59	117.56
March	6.16	31.31	58.59	88.22	120.41
April	8.21	33.54	61.01	90.84	123.27
May	10.26	35.76	63.42	93.47	126.12
June	12.32	37.99	65.84	96.09	128.98
July	14.37	40.21	68.26	98.72	131.83
August	16.42	42.44	70.67	101.35	134.69
September	18.48	44.67	73.09	103.97	137.54
October	20.53	46.89	75.51	106.60	140.39
November	22.58	49.12	77.92	109.22	143.25
December	24.63	51.34	80.34	111.85	146.10

SSU/GOSPEL ISLAND ESTATES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	2.26	29.62	59.25	91.39	126.26
February	4.53	32.07	61.91	94.27	129.40
March	6.79	34.53	64.57	97.16	132.53
April	9.06	36.98	67.23	100.05	135.67
May	11.32	39.43	69.89	102.93	138.80
June	13.58	41.88	72.55	105.82	141.94
July	15.85	44.33	75.21	108.70	145.07
August	18.11	46.79	77.87	111.59	148.21
September	20.38	49.24	80.53	114.47	151.34
October	22.64	51.69	83.18	117.36	154.48
November	24.91	54.14	85.84	120.24	157.61
December	27.17	56.59	88.50	123.13	160.75

SSU/HERMITS COVE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	3.02	39.42	78.36	120.09	164.90
February	6.03	42.64	81.81	123.80	168.89
March	9.05	45.87	85.27	127.51	172.88
April	12.06	49.09	88.73	131.22	176.87
May	15.08	52.32	92.18	134.93	180.86
June	18.10	55.55	95.64	138.64	184.85
July	21.11	58.77	99.10	142.36	188.84
August	24.13	62.00	102.55	146.07	192.83
September	27.14	65.22	106.01	149.78	196.82
October	30.16	68.45	109.47	153.49	200.81
November	33.18	71.67	112.92	157.20	204.80
December	36.19	74.90	116.38	160.91	208.79

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	2.54	33.29	66.72	103.12	142.76
February	5.09	36.06	69.73	106.39	146.34
March	7.63	38.82	72.74	109.67	149.91
April	10.17	41.59	75.76	112.95	153.49
May	12.72	44.35	78.77	116.23	157.06
June	15.26	47.12	81.78	119.51	160.64
July	17.81	49.89	84.79	122.79	164.21
August	20.35	52.65	87.80	126.07	167.78
September	22.89	55.42	90.81	129.35	171.36
October	25.44	58.18	93.82	132.63	174.93
November	27.98	60.95	96.83	135.91	178.51
December	30.52	63.71	99.84	139.19	182.08

SSU/ HOBBY HILLS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	1.43	18.66	37.15	57.00	78.35
February	2.85	20.19	38.79	58.77	80.26
March	4.28	21.72	40.44	60.54	82.16
April	5.71	23.25	42.08	62.30	84.07
May	7.14	24.78	43.72	64.07	85.97
June	8.56	26.32	45.37	65.84	87.88
July	9.99	27.85	47.01	67.61	89.78
August	11.42	29.38	48.65	69.38	91.69
September	12.85	30.91	50.30	71.15	93.59
October	14.27	32.44	51.94	72.91	95.49
November	15.70	33.97	53.59	74.68	97.40
December	17.13	35.50	55.23	76.45	99.30

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	0.54	7.05	14.10	21.72	29.99
February	1.08	7.63	14.73	22.40	30.74
March	1.62	8.22	15.36	23.09	31.48
April	2.16	8.80	15.99	23.77	32.22
May	2.70	9.38	16.62	24.46	32.96
June	3.23	9.97	17.25	25.14	33.71
July	3.77	10.55	17.88	25.83	34.45
August	4.31	11.13	18.51	26.51	35.19
September	4.85	11.72	19.14	27.20	35.94
October	5.39	12.30	19.77	27.88	36.68
November	5.93	12.88	20.40	28.57	37.42
December	6.47	13.46	21.04	29.25	38.16

SSU/ HOLIDAY HAVEN
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.37	4.88	9.91	15.52	21.76
February	0.74	5.30	10.38	16.04	22.34
March	1.12	5.71	10.84	16.55	22.91
April	1.49	6.13	11.30	17.07	23.48
May	1.86	6.54	11.77	17.58	24.05
June	2.23	6.96	12.23	18.10	24.63
July	2.61	7.38	12.69	18.61	25.20
August	2.98	7.79	13.15	19.13	25.77
September	3.35	8.21	13.62	19.64	26.34
October	3.72	8.62	14.08	20.16	26.92
November	4.10	9.04	14.54	20.67	27.49
December	4.47	9.45	15.01	21.19	28.06

SSU/ HOLIDAY HAVEN
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	1.20	1.30	31.37	48.26	66.52
February	2.40	2.59	32.76	49.77	68.15
March	3.61	3.89	34.16	51.28	69.79
April	4.81	5.18	35.56	52.79	71.43
May	6.01	6.48	36.96	54.30	73.06
June	7.21	7.77	38.36	55.81	74.70
July	8.41	9.07	39.76	57.33	76.34
August	9.62	10.36	41.15	58.84	77.98
September	10.82	11.66	42.55	60.35	79.61
October	12.02	12.95	43.95	61.86	81.25
November	13.22	14.25	45.35	63.37	82.89
December	14.42	15.54	46.75	64.88	84.52

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	48.09	51.26	1,246.95	1,300.00	1,300.00
February	96.17	102.53	1,300.00	1,300.00	1,300.00
March	144.26	153.79	1,300.00	1,300.00	1,300.00
April	192.35	205.05	1,300.00	1,300.00	1,300.00
May	240.43	256.31	1,300.00	1,300.00	1,300.00
June	288.52	307.58	1,300.00	1,300.00	1,300.00
July	336.61	358.84	1,300.00	1,300.00	1,300.00
August	384.69	410.10	1,300.00	1,300.00	1,300.00
September	432.78	461.36	1,300.00	1,300.00	1,300.00
October	480.87	512.63	1,300.00	1,300.00	1,300.00
November	528.96	563.89	1,300.00	1,300.00	1,300.00
December	577.04	615.15	1,300.00	1,300.00	1,300.00

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SSU/ INTERCESSION CITY
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	2.30	30.11	60.36	93.27	129.12
February	4.60	32.62	63.08	96.24	132.35
March	6.90	35.12	65.80	99.20	135.58
April	9.20	37.62	68.53	102.17	138.81
May	11.51	40.12	71.25	105.13	142.04
June	13.81	42.62	73.97	108.10	145.27
July	16.11	45.13	76.69	111.06	148.50
August	18.41	47.63	79.42	114.03	151.73
September	20.71	50.13	82.14	116.99	154.96
October	23.01	52.63	84.86	119.96	158.20
November	25.31	55.13	87.58	122.92	161.43
December	27.61	57.64	90.31	125.89	164.66

SSU/ INTERLACHAN LAKES/PARK MANOR
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	3.63	47.50	94.96	146.37	202.12
February	7.26	51.43	99.22	150.98	207.12
March	10.89	55.36	103.47	155.59	212.13
April	14.52	59.29	107.73	160.21	217.13
May	18.16	63.21	111.98	164.82	222.14
June	21.79	67.14	116.23	169.43	227.14
July	25.42	71.07	120.49	174.04	232.15
August	29.05	75.00	124.74	178.66	237.16
September	32.68	78.93	128.99	183.27	242.16
October	36.31	82.85	133.25	187.88	247.17
November	39.94	86.78	137.50	192.50	252.17
December	43.57	90.71	141.75	197.11	257.18

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	1.30	17.06	34.21	52.88	73.25
February	2.61	18.48	35.75	54.57	75.08
March	3.91	19.90	37.30	56.25	76.92
April	5.21	21.32	38.84	57.94	78.76
May	6.52	22.73	40.39	59.62	80.59
June	7.82	24.15	41.93	61.31	82.43
July	9.12	25.57	43.48	62.99	84.26
August	10.43	26.99	45.02	64.67	86.10
September	11.73	28.41	46.57	66.36	87.94
October	13.03	29.83	48.11	68.04	89.77
November	14.34	31.25	49.66	69.73	91.61
December	15.64	32.66	51.20	71.41	93.45

SSU/ JUNGLE DEN
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.71	9.31	18.54	28.49	39.20
February	1.42	10.07	19.37	29.37	40.15
March	2.14	10.84	20.19	30.26	41.11
April	2.85	11.60	21.01	31.15	42.07
May	3.56	12.37	21.84	32.03	43.02
June	4.27	13.13	22.66	32.92	43.98
July	4.98	13.90	23.48	33.81	44.94
August	5.69	14.66	24.31	34.69	45.90
September	6.41	15.42	25.13	35.58	46.85
October	7.12	16.19	25.95	36.47	47.81
November	7.83	16.95	26.78	37.35	48.77
December	8.54	17.72	27.60	38.24	49.72

SSU/ JUNGLE DEN
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	10.11	10.64	260.21	395.44	480.00
February	20.22	21.28	271.42	407.30	492.55
March	30.33	31.91	282.64	419.15	505.11
April	40.44	42.55	293.86	431.00	517.66
May	50.56	53.19	305.07	442.86	530.21
June	60.67	63.83	316.29	454.71	542.77
July	70.78	74.47	327.51	466.56	555.32
August	80.89	85.10	338.72	478.42	567.87
September	91.00	95.74	349.94	490.27	580.43
October	101.11	106.38	361.16	502.12	592.98
November	111.22	117.02	372.37	513.98	605.53
December	121.33	127.66	383.59	525.83	618.09

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	4.50	4.83	117.06	179.65	247.03
February	9.00	9.65	122.24	185.23	253.04
March	13.49	14.48	127.43	190.81	259.05
April	17.99	19.30	132.61	196.39	265.07
May	22.49	24.13	137.79	201.97	271.08
June	26.99	28.95	142.98	207.55	277.09
July	31.49	33.78	148.16	213.12	283.10
August	35.98	38.60	153.34	218.70	289.11
September	40.48	43.43	158.52	224.28	295.12
October	44.98	48.25	163.71	229.86	301.14
November	49.48	53.08	168.89	235.44	307.15
December	53.98	57.90	174.07	241.02	313.16

SSU/ KEYSTONE CLUB ESTATES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	3.08	40.30	80.31	123.38	169.83
February	6.17	43.62	83.87	127.23	173.99
March	9.25	46.93	87.44	131.07	178.14
April	12.33	50.24	91.01	134.92	182.29
May	15.41	53.55	94.57	138.76	186.45
June	18.50	56.86	98.14	142.61	190.60
July	21.58	60.18	101.71	146.45	194.75
August	24.66	63.49	105.27	150.30	198.91
September	27.74	66.80	108.84	154.14	203.06
October	30.83	70.11	112.41	157.99	207.21
November	33.91	73.43	115.97	161.83	211.36
December	36.99	76.74	119.54	165.68	215.52

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	7.06	92.34	184.94	285.56	395.00
February	14.11	100.00	193.26	294.61	404.85
March	21.17	107.66	201.58	303.66	414.71
April	28.23	115.32	209.91	312.72	424.57
May	35.28	122.98	218.23	321.77	434.42
June	42.34	130.65	226.56	330.82	444.28
July	49.40	138.31	234.88	339.87	454.13
August	56.45	145.97	243.21	348.93	463.99
September	63.51	153.63	251.53	357.98	473.85
October	70.57	161.29	259.85	367.03	483.70
November	77.62	168.95	268.18	376.09	493.56
December	84.68	176.61	276.50	385.14	503.42

SSU/ KEYSTONE HEIGHTS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	4.42	57.83	115.85	178.96	247.65
February	8.84	62.63	121.07	184.65	253.84
March	13.26	67.43	126.29	190.33	260.03
April	17.67	72.23	131.51	196.01	266.22
May	22.09	77.03	136.73	201.69	272.41
June	26.51	81.83	141.96	207.37	278.60
July	30.93	86.63	147.18	213.05	284.79
August	35.35	91.43	152.40	218.73	290.98
September	39.77	96.23	157.62	224.42	297.17
October	44.19	101.03	162.84	230.10	303.35
November	48.61	105.83	168.06	235.78	309.54
December	53.02	110.63	173.28	241.46	315.73

SSU/ LAKE CONWAY PARK
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	2.15	28.14	56.22	86.59	119.46
February	4.30	30.47	58.73	89.31	122.41
March	6.45	32.79	61.24	92.03	125.36
April	8.61	35.11	63.76	94.75	128.32
May	10.76	37.44	66.27	97.47	131.27
June	12.91	39.76	68.78	100.19	134.22
July	15.06	42.08	71.30	102.91	137.17
August	17.21	44.41	73.81	105.63	140.12
September	19.36	46.73	76.33	108.35	143.07
October	21.52	49.06	78.84	111.07	146.03
November	23.67	51.38	81.35	113.79	148.98
December	25.82	53.70	83.87	116.51	151.93

SSU/ LAKESIDE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	3.07	40.18	80.34	123.83	171.01
February	6.14	43.50	83.94	127.74	175.24
March	9.21	46.83	87.54	131.64	179.48
April	12.29	50.15	91.14	135.54	183.72
May	15.36	53.47	94.73	139.45	187.95
June	18.43	56.80	98.33	143.35	192.19
July	21.50	60.12	101.93	147.25	196.43
August	24.57	63.44	105.53	151.16	200.66
September	27.64	66.77	109.13	155.06	204.90
October	30.71	70.09	112.73	158.96	209.14
November	33.78	73.42	116.33	162.87	213.37
December	36.86	76.74	119.93	166.77	217.61

SSU/ LEHIGH
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	1.43	18.73	37.26	57.13	78.45
February	2.87	20.27	38.90	58.90	80.35
March	4.30	21.80	40.55	60.66	82.26
April	5.73	23.34	42.20	62.43	84.16
May	7.17	24.87	43.84	64.19	86.06
June	8.60	26.40	45.49	65.96	87.96
July	10.03	27.94	47.13	67.72	89.86
August	11.47	29.47	48.78	69.49	91.77
September	12.90	31.01	50.43	71.25	93.67
October	14.33	32.54	52.07	73.02	95.57
November	15.77	34.08	53.72	74.78	97.47
December	17.20	35.61	55.36	76.55	99.37

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	8.96	117.25	234.52	361.65	499.62
February	17.92	126.96	245.04	373.07	512.02
March	26.89	136.66	255.56	384.48	524.42
April	35.85	146.36	266.08	395.90	536.82
May	44.81	156.07	276.60	407.31	549.22
June	53.77	165.77	287.12	418.73	561.63
July	62.74	175.48	297.64	430.14	574.03
August	71.70	185.18	308.16	441.56	586.43
September	80.66	194.88	318.68	452.97	598.83
October	89.62	204.59	329.20	464.39	611.23
November	98.59	214.29	339.72	475.80	623.63
December	107.55	224.00	350.24	487.22	636.03

SSU/ LEHIGH
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	17.02	18.38	444.73	685.00	945.26
February	34.04	36.77	464.61	706.54	968.61
March	51.06	55.15	484.50	728.08	991.96
April	68.08	73.54	504.38	749.61	1,015.31
May	85.09	91.92	524.27	771.15	1,038.66
June	102.11	110.31	544.15	792.69	1,062.01
July	119.13	128.69	564.04	814.23	1,085.36
August	136.15	147.08	583.92	835.76	1,108.71
September	153.17	165.46	603.81	857.30	1,132.06
October	170.19	183.85	623.70	878.84	1,155.41
November	187.21	202.23	643.58	900.37	1,178.76
December	204.23	220.61	663.47	921.91	1,202.11

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	7.97	8.53	207.03	317.37	435.87
February	15.93	17.05	216.17	327.19	446.43
March	23.90	25.58	225.31	337.00	456.98
April	31.86	34.10	234.45	346.81	467.54
May	39.83	42.63	243.59	356.63	478.09
June	47.80	51.15	252.73	366.44	488.65
July	55.76	59.68	261.87	376.25	499.20
August	63.73	68.20	271.00	386.07	509.76
September	71.69	76.73	280.14	395.88	520.31
October	79.66	85.25	289.28	405.69	530.87
November	87.63	93.78	298.42	415.51	541.42
December	95.59	102.30	307.56	425.32	551.98

SSU/ LEISURE LAKES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

[redacted]	1997	1998	1999	2000	2001
January	1.07	14.00	27.95	43.06	59.41
February	2.14	15.15	29.20	44.41	60.87
March	3.21	16.31	30.45	45.76	62.34
April	4.28	17.46	31.70	47.12	63.81
May	5.35	18.62	32.95	48.47	65.28
June	6.42	19.77	34.20	49.82	66.74
July	7.49	20.93	35.45	51.17	68.21
August	8.56	22.08	36.70	52.53	69.68
September	9.63	23.24	37.95	53.88	71.15
October	10.70	24.39	39.20	55.23	72.61
November	11.77	25.55	40.45	56.59	74.08
December	12.84	26.70	41.70	57.94	75.55

SSU/ LEISURE LAKES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	4.03	4.32	104.86	160.95	221.34
February	8.06	8.64	109.50	165.95	226.73
March	12.09	12.97	114.15	170.95	232.12
April	16.12	17.29	118.79	175.95	237.51
May	20.14	21.61	123.44	180.95	242.90
June	24.17	25.93	128.08	185.95	248.29
July	28.20	30.26	132.73	190.95	253.68
August	32.23	34.58	137.37	195.95	259.07
September	36.26	38.90	142.02	200.95	264.46
October	40.29	43.22	146.66	205.95	269.85
November	44.32	47.55	151.30	210.95	275.25
December	48.35	51.87	155.95	215.95	280.64

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	0.51	0.54	13.27	20.25	27.66
February	1.03	1.09	13.85	20.86	28.32
March	1.54	1.63	14.43	21.48	28.97
April	2.05	2.18	15.00	22.09	29.63
May	2.57	2.72	15.58	22.71	30.28
June	3.08	3.26	16.16	23.32	30.94
July	3.59	3.81	16.74	23.94	31.59
August	4.11	4.35	17.32	24.55	32.24
September	4.62	4.90	17.90	25.17	32.90
October	5.14	5.44	18.47	25.78	33.55
November	5.65	5.99	19.05	26.40	34.21
December	6.16	6.53	19.63	27.01	34.86

SSU/MARION OAKS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.65	8.57	17.13	26.39	36.42
February	1.31	9.27	17.89	27.22	37.32
March	1.96	9.98	18.66	28.05	38.22
April	2.62	10.69	19.43	28.88	39.12
May	3.27	11.40	20.19	29.71	40.02
June	3.93	12.11	20.96	30.54	40.92
July	4.58	12.82	21.73	31.37	41.82
August	5.24	13.52	22.49	32.20	42.72
September	5.89	14.23	23.26	33.03	43.62
October	6.55	14.94	24.03	33.86	44.52
November	7.20	15.65	24.79	34.69	45.42
December	7.86	16.36	25.56	35.52	46.32

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	6.64	86.84	174.06	268.98	372.38
February	13.27	94.06	181.91	277.54	381.70
March	19.91	101.27	189.77	286.09	391.03
April	26.54	108.49	197.62	294.64	400.35
May	33.18	115.70	205.47	303.19	409.67
June	39.81	122.92	213.32	311.75	418.99
July	46.45	130.13	221.17	320.30	428.31
August	53.08	137.35	229.02	328.85	437.64
September	59.72	144.56	236.88	337.40	446.96
October	66.35	151.78	244.73	345.96	456.28
November	72.99	158.99	252.58	354.51	465.60
December	79.63	166.21	260.43	363.06	474.92

SSU/MARION OAKS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	13.17	14.22	344.04	529.88	731.15
February	26.33	28.44	359.42	546.53	749.20
March	39.50	42.66	374.80	563.19	767.26
April	52.67	56.89	390.18	579.84	785.31
May	65.84	71.11	405.56	596.50	803.37
June	79.00	85.33	420.94	613.16	821.42
July	92.17	99.55	436.32	629.81	839.48
August	105.34	113.77	451.70	646.47	857.53
September	118.50	127.99	467.08	663.12	875.59
October	131.67	142.22	482.46	679.78	893.64
November	144.84	156.44	497.84	696.43	911.70
December	158.01	170.66	513.22	713.09	929.75

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	6.45	6.90	167.59	256.92	352.92
February	12.90	13.80	174.99	264.87	361.48
March	19.34	20.70	182.39	272.82	370.03
April	25.79	27.61	189.79	280.77	378.58
May	32.24	34.51	197.18	288.72	387.13
June	38.69	41.41	204.58	296.67	395.69
July	45.13	48.31	211.98	304.62	404.24
August	51.58	55.21	219.38	312.57	412.79
September	58.03	62.11	226.78	320.52	421.35
October	64.48	69.02	234.18	328.47	429.90
November	70.92	75.92	241.58	336.42	438.45
December	77.37	82.82	248.97	344.37	447.01

SSU/ MARCO ISLAND
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	2.51	32.87	65.73	101.35	140.01
February	5.02	35.59	68.67	104.55	143.49
March	7.54	38.31	71.62	107.75	146.96
April	10.05	41.02	74.57	110.95	150.44
May	12.56	43.74	77.52	114.15	153.91
June	15.07	46.46	80.47	117.35	157.38
July	17.59	49.18	83.41	120.55	160.86
August	20.10	51.90	86.36	123.74	164.33
September	22.61	54.62	89.31	126.94	167.80
October	25.12	57.34	92.26	130.14	171.28
November	27.64	60.06	95.21	133.34	174.75
December	30.15	62.78	98.15	136.54	178.23

SSU/ MARCO ISLAND
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	24.24	26.00	630.73	967.98	1,300.00
February	48.48	51.99	658.65	998.04	1,300.00
March	72.71	77.99	686.58	1,028.09	1,300.00
April	96.95	103.98	714.51	1,058.14	1,300.00
May	121.19	129.98	742.44	1,088.20	1,300.00
June	145.43	155.97	770.36	1,118.25	1,300.00
July	169.66	181.97	798.29	1,148.30	1,300.00
August	193.90	207.97	826.22	1,178.36	1,300.00
September	218.14	233.96	854.15	1,208.41	1,300.00
October	242.38	259.96	882.07	1,238.46	1,300.00
November	266.61	285.95	910.00	1,268.52	1,300.00
December	290.85	311.95	937.93	1,298.57	1,300.00

SSU/MARCO SHORES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	5.34	70.00	141.01	219.01	304.69
February	10.69	75.87	147.46	226.09	312.47
March	16.03	81.74	153.91	233.17	320.25
April	21.38	87.61	160.35	240.26	328.03
May	26.72	93.48	166.80	247.34	335.81
June	32.07	99.35	173.25	254.42	343.59
July	37.41	105.22	179.69	261.50	351.37
August	42.75	111.09	186.14	268.58	359.15
September	48.10	116.96	192.59	275.66	366.93
October	53.44	122.83	199.03	282.75	374.71
November	58.79	128.70	205.48	289.83	382.49
December	64.13	134.57	211.93	296.91	390.27

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

SSU/MARCO SHORES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	1.62	1.72	41.92	64.06	87.69
February	3.24	3.44	43.76	66.02	89.78
March	4.86	5.16	45.59	67.98	91.88
April	6.48	6.88	47.43	69.94	93.97
May	8.10	8.60	49.26	71.89	96.06
June	9.72	10.33	51.09	73.85	98.15
July	11.34	12.05	52.93	75.81	100.25
August	12.96	13.77	54.76	77.77	102.34
September	14.58	15.49	56.60	79.73	104.43
October	16.20	17.21	58.43	81.68	106.52
November	17.82	18.93	60.27	83.64	108.62
December	19.43	20.65	62.10	85.60	110.71

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	12.41	13.22	321.66	491.82	673.73
February	24.83	26.43	335.76	506.89	689.86
March	37.24	39.65	349.86	521.96	706.00
April	49.65	52.87	363.96	537.03	722.14
May	62.07	66.08	378.05	552.10	738.27
June	74.48	79.30	392.15	567.17	754.41
July	86.89	92.52	406.25	582.24	770.55
August	99.31	105.73	420.35	597.31	786.68
September	111.72	118.95	434.45	612.38	802.82
October	124.13	132.16	448.55	627.45	818.96
November	136.55	145.38	462.65	642.52	835.09
December	148.96	158.60	476.75	657.59	851.23

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SSU/MEREDITH MANOR
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.41	5.37	10.69	16.41	22.57
February	0.82	5.81	11.16	16.92	23.12
March	1.23	6.25	11.63	17.43	23.67
April	1.64	6.69	12.11	17.94	24.22
May	2.05	7.13	12.58	18.45	24.77
June	2.46	7.57	13.06	18.96	25.32
July	2.87	8.01	13.53	19.47	25.87
August	3.28	8.45	14.00	19.98	26.42
September	3.70	8.89	14.48	20.49	26.97
October	4.11	9.33	14.95	21.00	27.52
November	4.52	9.77	15.42	21.51	28.07
December	4.93	10.21	15.90	22.02	28.62

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	4.96	64.89	129.99	200.76	277.78
February	9.92	70.27	135.84	207.13	284.72
March	14.88	75.66	141.70	213.50	291.65
April	19.83	81.05	147.55	219.87	298.59
May	24.79	86.43	153.41	226.24	305.53
June	29.75	91.82	159.26	232.61	312.47
July	34.71	97.20	165.12	238.99	319.40
August	39.67	102.59	170.97	245.36	326.34
September	44.63	107.97	176.82	251.73	333.28
October	49.59	113.36	182.68	258.10	340.22
November	54.54	118.75	188.53	264.47	347.15
December	59.50	124.13	194.39	270.84	354.09

SSU/MEREDITH MANOR
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	10.74	11.47	278.83	427.04	585.94
February	21.48	22.94	291.10	440.20	600.07
March	32.22	34.42	303.38	453.36	614.20
April	42.96	45.89	315.66	466.52	628.33
May	53.70	57.36	327.93	479.68	642.47
June	64.44	68.83	340.21	492.84	656.60
July	75.18	80.30	352.49	506.00	670.73
August	85.92	91.77	364.77	519.17	684.86
September	96.67	103.25	377.04	532.33	698.99
October	107.41	114.72	389.32	545.49	713.12
November	118.15	126.19	401.60	558.65	727.25
December	128.89	137.66	413.88	571.81	741.38

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

SSU/ MORNINGVIEW
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	1.43	18.72	37.33	57.44	79.17
February	2.86	20.26	39.00	59.24	81.11
March	4.29	21.80	40.66	61.04	83.06
April	5.72	23.34	42.33	62.83	85.00
May	7.16	24.88	43.99	64.63	86.95
June	8.59	26.42	45.65	66.43	88.89
July	10.02	27.96	47.32	68.23	90.84
August	11.45	29.50	48.98	70.03	92.78
September	12.88	31.04	50.65	71.83	94.73
October	14.31	32.59	52.31	73.62	96.67
November	15.74	34.13	53.98	75.42	98.62
December	17.17	35.67	55.64	77.22	100.56

SSU/ MORNINGVIEW
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	10.76	11.35	277.36	422.00	575.21
February	21.53	22.70	289.35	434.70	588.69
March	32.29	34.05	301.35	447.40	602.17
April	43.06	45.40	313.34	460.10	615.65
May	53.82	56.75	325.34	472.81	629.13
June	64.58	68.10	337.33	485.51	642.61
July	75.35	79.45	349.32	498.21	656.09
August	86.11	90.80	361.32	510.92	669.57
September	96.87	102.15	373.31	523.62	683.06
October	107.64	113.50	385.30	536.32	696.54
November	118.40	124.85	397.30	549.03	710.02
December	129.17	136.20	409.29	561.73	723.50

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	1.18	1.24	30.32	46.17	62.98
February	2.35	2.48	31.63	47.57	64.46
March	3.53	3.72	32.95	48.96	65.94
April	4.70	4.97	34.26	50.35	67.42
May	5.88	6.21	35.58	51.75	68.90
June	7.05	7.45	36.89	53.14	70.39
July	8.23	8.69	38.21	54.53	71.87
August	9.41	9.93	39.52	55.93	73.35
September	10.58	11.17	40.84	57.32	74.83
October	11.76	12.41	42.15	58.71	76.31
November	12.93	13.66	43.46	60.11	77.79
December	14.11	14.90	44.78	61.50	79.27

SSU/OAK FOREST
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.76	9.89	19.59	29.88	40.87
February	1.51	10.70	20.44	30.80	41.84
March	2.27	11.50	21.29	31.71	42.81
April	3.03	12.30	22.15	32.62	43.79
May	3.79	13.11	23.00	33.53	44.76
June	4.54	13.91	23.85	34.44	45.73
July	5.30	14.71	24.71	35.35	46.70
August	6.06	15.52	25.56	36.26	47.67
September	6.82	16.32	26.41	37.17	48.64
October	7.57	17.13	27.27	38.08	49.62
November	8.33	17.93	28.12	38.99	50.59
December	9.09	18.73	28.97	39.90	51.56

SSU/PALISADES COUNTRY CLUB
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.11	1.38	2.77	4.27	5.88
February	0.21	1.50	2.90	4.40	6.02
March	0.32	1.61	3.02	4.53	6.17
April	0.42	1.73	3.14	4.67	6.32
May	0.53	1.84	3.27	4.80	6.46
June	0.63	1.96	3.39	4.93	6.61
July	0.74	2.07	3.51	5.06	6.76
August	0.84	2.19	3.64	5.20	6.90
September	0.95	2.30	3.76	5.33	7.05
October	1.06	2.42	3.89	5.46	7.19
November	1.16	2.53	4.01	5.60	7.34
December	1.27	2.65	4.13	5.73	7.49

SSU/PALM PORT
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	0.14	1.89	3.78	5.81	8.04
February	0.29	2.04	3.95	6.00	8.24
March	0.43	2.20	4.12	6.18	8.43
April	0.58	2.36	4.28	6.37	8.63
May	0.72	2.51	4.45	6.55	8.83
June	0.87	2.67	4.62	6.74	9.03
July	1.01	2.83	4.79	6.92	9.23
August	1.15	2.98	4.96	7.10	9.42
September	1.30	3.14	5.13	7.29	9.62
October	1.44	3.30	5.29	7.47	9.82
November	1.59	3.45	5.46	7.66	10.02
December	1.73	3.61	5.63	7.84	10.22

SSU/PALM PORT
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	7.62	8.09	197.15	300.89	411.43
February	15.25	16.18	205.75	310.05	421.20
March	22.87	24.27	214.35	319.21	430.98
April	30.50	32.36	222.95	328.37	440.75
May	38.12	40.44	231.55	337.53	450.53
June	45.74	48.53	240.14	346.69	460.30
July	53.37	56.62	248.74	355.85	470.08
August	60.99	64.71	257.34	365.01	479.85
September	68.62	72.80	265.94	374.17	489.63
October	76.24	80.89	274.54	383.33	499.40
November	83.87	88.98	283.14	392.49	509.18
December	91.49	97.07	291.73	401.65	518.95

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	8.05	8.61	209.13	320.66	440.50
February	16.09	17.23	218.37	330.59	451.18
March	24.14	25.84	227.61	340.51	461.85
April	32.18	34.45	236.84	350.43	472.53
May	40.23	43.06	246.08	360.36	483.21
June	48.27	51.68	255.32	370.28	493.89
July	56.32	60.29	264.55	380.20	504.57
August	64.36	68.90	273.79	390.13	515.25
September	72.41	77.51	283.03	400.05	525.92
October	80.46	86.13	292.27	409.97	536.60
November	88.50	94.74	301.50	419.90	547.28
December	96.55	103.35	310.74	429.82	557.96

SSU/PALM TERRACE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	0.43	0.48	11.36	17.73	24.79
February	0.86	0.95	11.89	18.31	25.43
March	1.28	1.43	12.41	18.90	26.08
April	1.71	1.90	12.94	19.48	26.73
May	2.14	2.38	13.47	20.06	27.37
June	2.57	2.85	13.99	20.64	28.02
July	2.99	3.33	14.52	21.23	28.67
August	3.42	3.80	15.04	21.81	29.31
September	3.85	4.28	15.57	22.39	29.96
October	4.28	4.75	16.10	22.97	30.60
November	4.71	5.23	16.62	23.56	31.25
December	5.13	5.70	17.15	24.14	31.90

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

SSU/PALMS MOBILE HOME PARK
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	0.60	7.88	15.73	24.19	33.35
February	1.21	8.53	16.43	24.95	34.17
March	1.81	9.18	17.13	25.71	34.98
April	2.41	9.83	17.83	26.47	35.80
May	3.01	10.48	18.53	27.23	36.62
June	3.62	11.13	19.23	27.98	37.44
July	4.22	11.78	19.93	28.74	38.26
August	4.82	12.43	20.63	29.50	39.08
September	5.42	13.08	21.33	30.26	39.89
October	6.03	13.73	22.04	31.01	40.71
November	6.63	14.38	22.74	31.77	41.53
December	7.23	15.03	23.44	32.53	42.35

SSU/ PINE RIDGE UTILITIES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	11.26	147.40	295.48	456.65	632.22
February	22.53	159.65	308.81	471.17	648.05
March	33.79	171.90	322.14	485.69	663.88
April	45.05	184.15	335.47	500.21	679.71
May	56.31	196.40	348.80	514.73	695.54
June	67.58	208.65	362.13	529.26	700.00
July	78.84	220.90	375.47	543.78	700.00
August	90.10	233.15	388.80	558.30	700.00
September	101.37	245.40	402.13	572.82	700.00
October	112.63	257.65	415.46	587.35	700.00
November	123.89	269.90	428.79	601.87	700.00
December	135.15	282.14	442.12	616.39	700.00

SSU/ PINEY WOODS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	3.82	49.99	100.20	154.88	214.45
February	7.64	54.14	104.73	159.80	219.82
March	11.46	58.29	109.25	164.73	225.20
April	15.28	62.45	113.77	169.66	230.57
May	19.10	66.60	118.29	174.59	235.94
June	22.92	70.76	122.82	179.51	241.31
July	26.73	74.91	127.34	184.44	246.69
August	30.55	79.07	131.86	189.37	252.06
September	34.37	83.22	136.38	194.30	257.43
October	38.19	87.37	140.90	199.22	262.80
November	42.01	91.53	145.43	204.15	268.18
December	45.83	95.68	149.95	209.08	273.55

SSU/ POINT O'WOODS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	1.16	15.13	30.14	46.28	63.68
February	2.31	16.37	31.47	47.72	65.24
March	3.47	17.61	32.81	49.16	66.79
April	4.63	18.86	34.15	50.60	68.35
May	5.79	20.10	35.48	52.04	69.90
June	6.94	21.34	36.82	53.49	71.45
July	8.10	22.59	38.16	54.93	73.01
August	9.26	23.83	39.49	56.37	74.56
September	10.41	25.07	40.83	57.81	76.12
October	11.57	26.31	42.17	59.25	77.67
November	12.73	27.56	43.50	60.69	79.23
December	13.89	28.80	44.84	62.13	80.78

SSU/ POINT O'WOODS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	10.45	11.21	271.92	417.48	574.23
February	20.89	22.42	283.98	430.46	588.23
March	31.34	33.63	296.03	443.44	602.22
April	41.78	44.84	308.08	456.42	616.22
May	52.23	56.05	320.13	469.39	630.21
June	62.67	67.26	332.19	482.37	644.21
July	73.12	78.47	344.24	495.35	658.20
August	83.56	89.68	356.29	508.33	672.20
September	94.01	100.89	368.34	521.31	686.19
October	104.46	112.10	380.40	534.28	700.19
November	114.90	123.31	392.45	547.26	714.18
December	125.35	134.53	404.50	560.24	728.17

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	4.91	5.39	129.54	201.30	280.20
February	9.81	10.79	135.47	207.82	287.37
March	14.72	16.18	141.40	214.34	294.53
April	19.63	21.58	147.33	220.86	301.70
May	24.53	26.97	153.27	227.38	308.87
June	29.44	32.37	159.20	233.90	316.04
July	34.35	37.76	165.13	240.43	323.21
August	39.25	43.15	171.06	246.95	330.37
September	44.16	48.55	176.99	253.47	337.54
October	49.07	53.94	182.92	259.99	344.71
November	53.97	59.34	188.85	266.51	351.88
December	58.88	64.73	194.78	273.03	359.05

SSU/ POMONA PARK
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	0.83	10.91	21.84	33.70	46.58
February	1.67	11.82	22.83	34.77	47.74
March	2.50	12.72	23.81	35.83	48.89
April	3.34	13.63	24.79	36.90	50.05
May	4.17	14.53	25.77	37.96	51.21
June	5.00	15.44	26.75	39.03	52.37
July	5.84	16.34	27.73	40.09	53.52
August	6.67	17.25	28.71	41.16	54.68
September	7.51	18.15	29.69	42.22	55.84
October	8.34	19.05	30.67	43.29	57.00
November	9.17	19.96	31.65	44.35	58.16
December	10.01	20.86	32.64	45.42	59.31

SSU/ POSTMASTER VILLAGE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	2.36	30.80	61.27	93.97	129.10
February	4.71	33.32	63.98	96.88	132.24
March	7.07	35.85	66.69	99.78	135.37
April	9.43	38.37	69.40	102.69	138.51
May	11.78	40.90	72.10	105.60	141.64
June	14.14	43.42	74.81	108.51	144.77
July	16.49	45.94	77.52	111.42	147.91
August	18.85	48.47	80.23	114.33	151.04
September	21.21	50.99	82.93	117.24	154.18
October	23.56	53.52	85.64	120.15	157.31
November	25.92	56.04	88.35	123.06	160.45
December	28.28	58.57	91.06	125.97	163.58

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	5.41	70.76	141.66	218.63	302.29
February	10.82	76.63	148.03	225.55	309.82
March	16.22	82.50	154.40	232.47	317.35
April	21.63	88.36	160.77	239.40	324.88
May	27.04	94.23	167.14	246.32	332.41
June	32.45	100.10	173.50	253.24	339.94
July	37.86	105.96	179.87	260.16	347.47
August	43.27	111.83	186.24	267.08	355.00
September	48.67	117.70	192.61	274.00	362.53
October	54.08	123.56	198.98	280.92	370.06
November	59.49	129.43	205.34	287.84	377.59
December	64.90	135.30	211.71	294.76	385.12

SSU/ QUAIL RIDGE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.26	3.45	6.91	10.64	14.70
February	0.53	3.74	7.22	10.98	15.07
March	0.79	4.02	7.53	11.32	15.43
April	1.05	4.31	7.83	11.65	15.80
May	1.32	4.59	8.14	11.99	16.16
June	1.58	4.88	8.45	12.32	16.53
July	1.85	5.17	8.76	12.66	16.89
August	2.11	5.45	9.07	13.00	17.26
September	2.37	5.74	9.38	13.33	17.62
October	2.64	6.03	9.69	13.67	17.99
November	2.90	6.31	10.00	14.00	18.35
December	3.16	6.60	10.31	14.34	18.72

SSU/ RIVER GROVE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	1.01	13.22	26.15	39.89	54.51
February	2.02	14.29	27.29	41.10	55.80
March	3.04	15.36	28.43	42.31	57.09
April	4.05	16.43	29.56	43.52	58.39
May	5.06	17.50	30.70	44.74	59.68
June	6.07	18.58	31.84	45.95	60.97
July	7.08	19.65	32.98	47.16	62.26
August	8.10	20.72	34.12	48.37	63.55
September	9.11	21.79	35.26	49.58	64.84
October	10.12	22.86	36.40	50.80	66.13
November	11.13	23.94	37.54	52.01	67.43
December	12.14	25.01	38.68	53.22	68.72

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	1.97	25.80	51.58	79.50	109.76
February	3.95	27.94	53.89	82.00	112.47
March	5.92	30.07	56.20	84.51	115.19
April	7.89	32.20	58.51	87.01	117.90
May	9.86	34.34	60.82	89.51	120.62
June	11.84	36.47	63.13	92.02	123.34
July	13.81	38.61	65.44	94.52	126.05
August	15.78	40.74	67.75	97.02	128.77
September	17.75	42.87	70.06	99.53	131.48
October	19.73	45.01	72.37	102.03	134.20
November	21.70	47.14	74.68	104.54	136.91
December	23.67	49.27	76.99	107.04	139.63

SSU/ ROSEMONT/ROLLING GREEN
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	3.82	50.01	100.22	154.87	214.38
February	7.64	54.17	104.74	159.79	219.75
March	11.46	58.32	109.26	164.72	225.11
April	15.29	62.47	113.78	169.64	230.47
May	19.11	66.63	118.30	174.56	235.83
June	22.93	70.78	122.83	179.48	241.20
July	26.75	74.93	127.35	184.41	246.56
August	30.57	79.09	131.87	189.33	251.92
September	34.39	83.24	136.39	194.25	257.29
October	38.22	87.39	140.91	199.17	262.65
November	42.04	91.55	145.43	204.10	268.01
December	45.86	95.70	149.95	209.02	273.37

SSU/ SALT SPRINGS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	5.74	75.12	150.44	232.27	321.27
February	11.48	81.35	157.21	239.63	329.29
March	17.22	87.58	163.98	246.99	337.30
April	22.96	93.82	170.75	254.36	345.32
May	28.70	100.05	177.51	261.72	353.33
June	34.45	106.28	184.28	269.08	361.35
July	40.19	112.51	191.05	276.44	369.36
August	45.93	118.74	197.82	283.81	377.38
September	51.67	124.97	204.59	291.17	385.39
October	57.41	131.20	211.36	298.53	393.41
November	63.15	137.43	218.13	305.90	401.42
December	68.89	143.67	224.90	313.26	409.44

SSU/ SALT SPRINGS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	7.76	8.32	201.93	309.96	426.24
February	15.52	16.65	210.87	319.58	436.62
March	23.28	24.97	219.82	329.21	447.00
April	31.03	33.29	228.76	338.84	457.38
May	38.79	41.62	237.71	348.47	467.76
June	46.55	49.94	246.65	358.09	478.14
July	54.31	58.26	255.60	367.72	488.51
August	62.07	66.59	264.55	377.35	498.89
September	69.83	74.91	273.49	386.98	509.27
October	77.59	83.23	282.44	396.60	519.65
November	85.34	91.55	291.38	406.23	530.03
December	93.10	99.88	300.33	415.86	540.41

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	5.78	6.13	149.45	228.15	312.03
February	11.56	12.27	155.97	235.10	319.46
March	17.33	18.40	162.49	242.05	326.88
April	23.11	24.53	169.02	249.00	334.30
May	28.89	30.66	175.54	255.95	341.73
June	34.67	36.80	182.06	262.91	349.15
July	40.44	42.93	188.58	269.86	356.57
August	46.22	49.06	195.11	276.81	364.00
September	52.00	55.19	201.63	283.76	371.42
October	57.78	61.33	208.15	290.71	378.85
November	63.55	67.46	214.68	297.66	386.27
December	69.33	73.59	221.20	304.61	393.69

SSU/ SILVER LAKE ESTATES/WESTERN SHORES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	1.52	19.84	39.50	60.63	83.38
February	3.03	21.46	41.25	62.52	85.41
March	4.55	23.09	43.00	64.40	87.44
April	6.07	24.72	44.75	66.28	89.47
May	7.59	26.35	46.50	68.17	91.51
June	9.10	27.98	48.25	70.05	93.54
July	10.62	29.61	50.00	71.93	95.57
August	12.14	31.23	51.75	73.82	97.60
September	13.66	32.86	53.50	75.70	99.63
October	15.17	34.49	55.25	77.58	101.66
November	16.69	36.12	57.00	79.47	103.69
December	18.21	37.75	58.75	81.35	105.72

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	2.01	26.26	52.57	81.15	112.23
February	4.01	28.43	54.93	83.72	115.02
March	6.02	30.61	57.30	86.29	117.82
April	8.03	32.79	59.66	88.86	120.61
May	10.03	34.97	62.03	91.43	123.41
June	12.04	37.14	64.39	94.00	126.21
July	14.05	39.32	66.75	96.57	129.00
August	16.05	41.50	69.12	99.14	131.80
September	18.06	43.67	71.48	101.72	134.60
October	20.07	45.85	73.85	104.29	137.39
November	22.07	48.03	76.21	106.86	140.19
December	24.08	50.21	78.57	109.43	142.98

SSU/ SILVER LAKE OAKS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	1.59	20.74	41.21	63.15	86.66
February	3.17	22.43	43.03	65.10	88.75
March	4.76	24.13	44.84	67.04	90.85
April	6.35	25.82	46.66	68.99	92.94
May	7.93	27.52	48.48	70.94	95.03
June	9.52	29.22	50.30	72.89	97.12
July	11.11	30.91	52.11	74.83	99.21
August	12.69	32.61	53.93	76.78	101.30
September	14.28	34.30	55.75	78.73	103.40
October	15.87	36.00	57.57	80.68	105.49
November	17.45	37.69	59.38	82.62	107.58
December	19.04	39.39	61.20	84.57	109.67

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	13.09	171.33	343.14	529.87	700.00
February	26.19	185.55	358.59	546.67	700.00
March	39.28	199.76	374.04	563.48	700.00
April	52.37	213.98	389.49	580.28	700.00
May	65.47	228.19	404.93	597.08	700.00
June	78.56	242.41	420.38	613.88	700.00
July	91.65	256.62	435.83	630.69	700.00
August	104.75	270.84	451.28	647.49	700.00
September	117.84	285.05	466.72	664.29	700.00
October	130.93	299.27	482.17	681.09	700.00
November	144.03	313.48	497.62	697.90	700.00
December	157.12	327.70	513.07	700.00	700.00

SSU/ SILVER LAKE OAKS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	2.92	3.15	76.26	117.23	161.45
February	5.85	6.30	79.65	120.89	165.40
March	8.77	9.44	83.04	124.55	169.36
April	11.70	12.59	86.44	128.21	173.32
May	14.62	15.74	89.83	131.87	177.28
June	17.55	18.89	93.22	135.53	181.23
July	20.47	22.03	96.61	139.19	185.19
August	23.40	25.18	100.00	142.85	189.15
September	26.32	28.33	103.39	146.51	193.10
October	29.25	31.48	106.79	150.17	197.06
November	32.17	34.63	110.18	153.83	201.02
December	35.09	37.77	113.57	157.49	204.97

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	17.56	18.81	456.51	700.19	962.15
February	35.11	37.61	476.69	721.89	985.51
March	52.67	56.42	496.88	743.58	1,008.86
April	70.22	75.22	517.06	765.27	1,032.22
May	87.78	94.03	537.24	786.96	1,055.57
June	105.33	112.83	557.42	808.65	1,078.93
July	122.89	131.64	577.60	830.34	1,102.28
August	140.45	150.44	597.78	852.03	1,125.64
September	158.00	169.25	617.96	873.73	1,148.99
October	175.56	188.05	638.14	895.42	1,172.35
November	193.11	206.86	658.32	917.11	1,195.70
December	210.67	225.66	678.50	938.80	1,219.06

SSU/ SOUTH FORTY
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	36.25	38.96	480.00	480.00	480.00
February	72.50	77.92	521.94	525.22	528.83
March	108.74	116.88	563.89	570.45	577.66
April	144.99	155.84	605.83	615.67	626.49
May	181.24	194.80	647.77	660.89	675.31
June	217.49	233.76	689.72	706.11	724.14
July	253.73	272.73	731.66	751.34	772.97
August	289.98	311.69	773.61	796.56	821.80
September	326.23	350.65	815.55	841.78	870.63
October	362.48	389.61	857.49	887.01	919.46
November	398.73	428.57	899.44	932.23	968.28
December	434.97	467.53	941.38	977.45	1,017.11

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	42.82	45.52	1,108.57	1,300.00	1,300.00
February	85.64	91.04	1,157.06	1,300.00	1,300.00
March	128.46	136.56	1,205.55	1,300.00	1,300.00
April	171.28	182.08	1,254.03	1,300.00	1,300.00
May	214.10	227.60	1,300.00	1,300.00	1,300.00
June	256.93	273.12	1,300.00	1,300.00	1,300.00
July	299.75	318.64	1,300.00	1,300.00	1,300.00
August	342.57	364.16	1,300.00	1,300.00	1,300.00
September	385.39	409.68	1,300.00	1,300.00	1,300.00
October	428.21	455.20	1,300.00	1,300.00	1,300.00
November	471.03	500.71	1,300.00	1,300.00	1,300.00
December	513.85	546.23	1,300.00	1,300.00	1,300.00

SSU/ SPRING GARDENS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.78	10.23	20.36	31.27	43.02
February	1.56	11.07	21.27	32.24	44.07
March	2.35	11.91	22.17	33.22	45.12
April	3.13	12.75	23.07	34.19	46.17
May	3.91	13.58	23.98	35.16	47.22
June	4.69	14.42	24.88	36.13	48.27
July	5.48	15.26	25.78	37.11	49.32
August	6.26	16.10	26.69	38.08	50.37
September	7.04	16.94	27.59	39.05	51.42
October	7.82	17.78	28.49	40.02	52.47
November	8.60	18.62	29.39	41.00	53.51
December	9.39	19.46	30.30	41.97	54.56

SSU/ SPRING GARDENS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	2.45	2.59	63.20	96.19	131.17
February	4.90	5.17	65.93	99.09	134.25
March	7.35	7.76	68.67	101.99	137.33
April	9.81	10.35	71.40	104.89	140.41
May	12.26	12.93	74.14	107.79	143.49
June	14.71	15.52	76.88	110.69	146.57
July	17.16	18.11	79.61	113.59	149.65
August	19.61	20.70	82.35	116.49	152.73
September	22.06	23.28	85.08	119.39	155.81
October	24.51	25.87	87.82	122.29	158.90
November	26.96	28.46	90.56	125.19	161.98
December	29.42	31.04	93.29	128.09	165.06

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

SSU/ ST. JOHNS HIGHLANDS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	0.57	7.49	14.98	23.11	31.91
February	1.15	8.11	15.65	23.84	32.70
March	1.72	8.73	16.33	24.56	33.49
April	2.29	9.35	17.00	25.29	34.29
May	2.86	9.97	17.67	26.02	35.08
June	3.44	10.59	18.34	26.75	35.87
July	4.01	11.21	19.02	27.48	36.66
August	4.58	11.83	19.69	28.21	37.45
September	5.15	12.45	20.36	28.93	38.24
October	5.73	13.07	21.03	29.66	39.03
November	6.30	13.69	21.71	30.39	39.82
December	6.87	14.31	22.38	31.12	40.62

SSU/ STONE MOUNTAIN
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.93	12.14	24.25	37.37	51.61
February	1.86	13.14	25.33	38.55	52.88
March	2.78	14.14	26.42	39.73	54.16
April	3.71	15.14	27.51	40.91	55.43
May	4.64	16.14	28.59	42.08	56.71
June	5.57	17.15	29.68	43.26	57.98
July	6.49	18.15	30.76	44.44	59.26
August	7.42	19.15	31.85	45.62	60.53
September	8.35	20.15	32.94	46.80	61.81
October	9.28	21.16	34.02	47.97	63.08
November	10.21	22.16	35.11	49.15	64.36
December	11.13	23.16	36.19	50.33	65.63

SSU/ SUGAR MILL
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	4.79	62.55	124.11	189.86	260.21
February	9.57	67.65	129.55	195.69	266.46
March	14.36	72.75	135.00	201.52	272.70
April	19.15	77.85	140.45	207.34	278.95
May	23.94	82.95	145.90	213.17	285.19
June	28.72	88.05	151.34	219.00	291.44
July	33.51	93.15	156.79	224.83	297.68
August	38.30	98.25	162.24	230.66	303.93
September	43.09	103.36	167.69	236.49	310.17
October	47.87	108.46	173.14	242.31	316.41
November	52.66	113.56	178.58	248.14	322.66
December	57.45	118.66	184.03	253.97	328.90

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.22	2.86	5.70	8.76	12.05
February	0.44	3.10	5.96	9.04	12.35
March	0.66	3.33	6.21	9.31	12.64
April	0.88	3.57	6.46	9.58	12.93
May	1.09	3.80	6.72	9.85	13.23
June	1.31	4.04	6.97	10.13	13.52
July	1.53	4.27	7.22	10.40	13.81
August	1.75	4.51	7.48	10.67	14.11
September	1.97	4.74	7.73	10.94	14.40
October	2.19	4.98	7.99	11.22	14.70
November	2.41	5.21	8.24	11.49	14.99
December	2.63	5.45	8.49	11.76	15.28

SSU/ SUGAR MILL
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	5.41	5.78	140.46	215.26	295.55
February	10.81	11.56	146.66	221.91	302.69
March	16.22	17.35	152.85	228.56	309.84
April	21.63	23.13	159.05	235.21	316.99
May	27.04	28.91	165.25	241.86	324.14
June	32.44	34.69	171.44	248.51	331.28
July	37.85	40.47	177.64	255.16	338.43
August	43.26	46.25	183.83	261.81	345.58
September	48.66	52.04	190.03	268.45	352.72
October	54.07	57.82	196.22	275.10	359.87
November	59.48	63.60	202.42	281.75	367.02
December	64.89	69.38	208.62	288.40	374.16

SSU/ SUGARMILL WOODS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	1.98	25.89	51.70	79.58	109.73
February	3.96	28.03	54.00	82.08	112.44
March	5.94	30.17	56.31	84.57	115.14
April	7.92	32.30	58.62	87.07	117.84
May	9.90	34.44	60.93	89.56	120.55
June	11.88	36.57	63.24	92.06	123.25
July	13.86	38.71	65.55	94.55	125.95
August	15.84	40.84	67.85	97.05	128.65
September	17.82	42.98	70.16	99.54	131.36
October	19.80	45.12	72.47	102.04	134.06
November	21.78	47.25	74.78	104.53	136.76
December	23.76	49.39	77.09	107.03	139.47

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	2.94	38.48	77.29	119.70	166.04
February	5.88	41.69	80.80	123.53	170.23
March	8.82	44.90	84.31	127.36	174.42
April	11.76	48.11	87.81	131.19	178.61
May	14.70	51.32	91.32	135.03	182.80
June	17.64	54.53	94.83	138.86	186.99
July	20.58	57.74	98.33	142.69	191.18
August	23.52	60.95	101.84	146.52	195.37
September	26.46	64.16	105.35	150.35	199.56
October	29.40	67.37	108.85	154.19	203.75
November	32.34	70.58	112.36	158.02	207.94
December	35.27	73.79	115.87	161.85	212.13

SSU/ SUGARMILL WOODS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	5.13	5.60	134.95	208.95	289.81
February	10.27	11.21	141.07	215.64	297.12
March	15.40	16.81	147.19	222.33	304.43
April	20.53	22.41	153.31	229.01	311.74
May	25.67	28.01	159.43	235.70	319.05
June	30.80	33.62	165.55	242.38	326.36
July	35.93	39.22	171.67	249.07	333.67
August	41.07	44.82	177.79	255.76	340.98
September	46.20	50.42	183.91	262.44	348.29
October	51.33	56.03	190.03	269.13	355.60
November	56.46	61.63	196.15	275.81	362.92
December	61.60	67.23	202.27	282.50	370.23

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	3.04	3.25	78.94	121.09	166.40
February	6.07	6.51	82.43	124.84	170.44
March	9.11	9.76	85.92	128.59	174.48
April	12.14	13.01	89.41	132.34	178.52
May	15.18	16.26	92.90	136.09	182.56
June	18.21	19.52	96.39	139.85	186.61
July	21.25	22.77	99.88	143.60	190.65
August	24.28	26.02	103.37	147.35	194.69
September	27.32	29.27	106.86	151.10	198.73
October	30.35	32.53	110.35	154.86	202.77
November	33.39	35.78	113.84	158.61	206.81
December	36.42	39.03	117.33	162.36	210.85

SSU/ SUNNY HILLS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	2.05	26.82	53.01	80.74	110.19
February	4.11	29.00	55.31	83.18	112.78
March	6.16	31.17	57.61	85.62	115.38
April	8.22	33.34	59.91	88.06	117.98
May	10.27	35.51	62.20	90.50	120.58
June	12.33	37.68	64.50	92.94	123.17
July	14.38	39.85	66.80	95.38	125.77
August	16.44	42.02	69.10	97.83	128.37
September	18.49	44.20	71.40	100.27	130.97
October	20.54	46.37	73.70	102.71	133.56
November	22.60	48.54	76.00	105.15	136.16
December	24.65	50.71	78.30	107.59	138.76

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	3.62	47.41	95.03	146.86	203.32
February	7.25	51.35	99.32	151.53	208.41
March	10.87	55.29	103.60	156.20	213.50
April	14.49	59.23	107.89	160.87	218.59
May	18.11	63.17	112.18	165.54	223.68
June	21.74	67.11	116.47	170.21	228.77
July	25.36	71.04	120.76	174.88	233.86
August	28.98	74.98	125.04	179.55	238.95
September	32.60	78.92	129.33	184.22	244.03
October	36.23	82.86	133.62	188.89	249.12
November	39.85	86.80	137.91	193.56	254.21
December	43.47	90.74	142.19	198.23	259.30

SSU/ SUNNY HILLS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	6.78	7.26	176.24	270.38	371.62
February	13.55	14.52	184.04	278.77	380.65
March	20.33	21.79	191.83	287.15	389.68
April	27.10	29.05	199.63	295.53	398.71
May	33.88	36.31	207.43	303.91	407.75
June	40.65	43.57	215.22	312.30	416.78
July	47.43	50.83	223.02	320.68	425.81
August	54.20	58.09	230.82	329.06	434.84
September	60.98	65.36	238.61	337.44	443.87
October	67.75	72.62	246.41	345.83	452.90
November	74.53	79.88	254.20	354.21	461.93
December	81.30	87.14	262.00	362.59	470.96

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	6.01	6.33	154.78	235.23	320.26
February	12.03	12.66	161.46	242.28	327.73
March	18.04	18.98	168.13	249.33	335.20
April	24.06	25.31	174.80	256.38	342.66
May	30.07	31.64	181.47	263.43	350.13
June	36.09	37.97	188.14	270.48	357.60
July	42.10	44.30	194.81	277.53	365.07
August	48.12	50.62	201.49	284.58	372.54
September	54.13	56.95	208.16	291.64	380.01
October	60.15	63.28	214.83	298.69	387.47
November	66.16	69.61	221.50	305.74	394.94
December	72.18	75.94	228.17	312.79	402.41

SSU/ SUNSHINE PARKWAY
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.79	10.25	20.28	30.91	42.21
February	1.57	11.08	21.16	31.84	43.20
March	2.36	11.92	22.04	32.78	44.20
April	3.14	12.75	22.92	33.72	45.20
May	3.93	13.58	23.80	34.65	46.19
June	4.71	14.41	24.68	35.59	47.19
July	5.50	15.24	25.56	36.53	48.19
August	6.28	16.07	26.45	37.46	49.18
September	7.07	16.90	27.33	38.40	50.18
October	7.85	17.74	28.21	39.34	51.18
November	8.64	18.57	29.09	40.27	52.17
December	9.42	19.40	29.97	41.21	53.17

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	31.39	410.61	700.00	700.00	700.00
February	62.79	444.51	700.00	700.00	700.00
March	94.18	478.41	700.00	700.00	700.00
April	125.57	512.31	700.00	700.00	700.00
May	156.96	546.20	700.00	700.00	700.00
June	188.36	580.10	700.00	700.00	700.00
July	219.75	614.00	700.00	700.00	700.00
August	251.14	647.90	700.00	700.00	700.00
September	282.53	681.80	700.00	700.00	700.00
October	313.93	700.00	700.00	700.00	700.00
November	345.32	700.00	700.00	700.00	700.00
December	376.71	700.00	700.00	700.00	700.00

SSU/ TROPICAL ISLES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

SSU/ SUNSHINE PARKWAY
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	53.98	57.88	1,300.00	1,300.00	1,300.00
February	107.96	115.77	1,300.00	1,300.00	1,300.00
March	161.94	173.65	1,300.00	1,300.00	1,300.00
April	215.92	231.54	1,300.00	1,300.00	1,300.00
May	269.89	289.42	1,300.00	1,300.00	1,300.00
June	323.87	347.31	1,300.00	1,300.00	1,300.00
July	377.85	405.19	1,300.00	1,300.00	1,300.00
August	431.83	463.08	1,300.00	1,300.00	1,300.00
September	485.81	520.96	1,300.00	1,300.00	1,300.00
October	539.79	578.85	1,300.00	1,300.00	1,300.00
November	593.77	636.73	1,300.00	1,300.00	1,300.00
December	647.75	694.62	1,300.00	1,300.00	1,300.00

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	48.76	51.85	1,262.49	1,300.00	1,300.00
February	97.52	103.69	1,300.00	1,300.00	1,300.00
March	146.28	155.54	1,300.00	1,300.00	1,300.00
April	195.04	207.38	1,300.00	1,300.00	1,300.00
May	243.79	259.23	1,300.00	1,300.00	1,300.00
June	292.55	311.07	1,300.00	1,300.00	1,300.00
July	341.31	362.92	1,300.00	1,300.00	1,300.00
August	390.07	414.76	1,300.00	1,300.00	1,300.00
September	438.83	466.61	1,300.00	1,300.00	1,300.00
October	487.59	518.45	1,300.00	1,300.00	1,300.00
November	536.35	570.30	1,300.00	1,300.00	1,300.00
December	585.11	622.14	1,300.00	1,300.00	1,300.00

SSU/ TROPICAL PARK
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	5.03	65.79	132.02	204.30	283.22
February	10.05	71.26	138.00	210.83	290.35
March	15.08	76.74	143.98	217.35	297.48
April	20.10	82.22	149.96	223.88	304.60
May	25.13	87.70	155.93	230.41	311.73
June	30.15	93.18	161.91	236.93	318.86
July	35.18	98.65	167.89	243.46	325.99
August	40.20	104.13	173.86	249.98	333.12
September	45.23	109.61	179.84	256.51	340.25
October	50.26	115.09	185.82	263.04	347.37
November	55.28	120.57	191.80	269.56	354.50
December	60.31	126.05	197.77	276.09	361.63

SSU/ TROPICAL ISLES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	3.16	3.43	82.87	127.87	176.78
February	6.33	6.86	86.59	131.92	181.18
March	9.49	10.29	90.32	135.96	185.59
April	12.66	13.72	94.04	140.01	189.99
May	15.82	17.16	97.76	144.06	194.39
June	18.99	20.59	101.49	148.10	198.79
July	22.15	24.02	105.21	152.15	203.19
August	25.32	27.45	108.93	156.20	207.59
September	28.48	30.88	112.66	160.24	212.00
October	31.65	34.31	116.38	164.29	216.40
November	34.81	37.74	120.10	168.33	220.80
December	37.97	41.17	123.83	172.38	225.20

WASTEWATER TREATMENT AND DISPOSAL	1997	1998	1999	2000	2001
January	11.75	12.60	305.69	469.12	645.00
February	23.49	25.20	319.22	483.68	660.70
March	35.24	37.80	332.75	498.24	676.39
April	46.99	50.40	346.29	512.81	692.09
May	58.74	63.00	359.82	527.37	707.78
June	70.48	75.60	373.35	541.93	723.48
July	82.23	88.19	386.89	556.49	739.17
August	93.98	100.79	400.42	571.06	754.86
September	105.72	113.39	413.95	585.62	770.56
October	117.47	125.99	427.49	600.18	786.25
November	129.22	138.59	441.02	614.75	801.95
December	140.96	151.19	454.55	629.31	817.64

SSU/UNIVERSITY SHORES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.23	3.01	5.98	9.14	12.51
February	0.46	3.26	6.24	9.42	12.81
March	0.69	3.50	6.50	9.70	13.10
April	0.92	3.75	6.76	9.98	13.40
May	1.15	4.00	7.03	10.26	13.70
June	1.38	4.24	7.29	10.54	14.00
July	1.61	4.49	7.55	10.81	14.30
August	1.85	4.73	7.81	11.09	14.59
September	2.08	4.98	8.07	11.37	14.89
October	2.31	5.22	8.34	11.65	15.19
November	2.54	5.47	8.60	11.93	15.49
December	2.77	5.71	8.86	12.21	15.78

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	2.99	39.17	78.30	120.67	166.58
February	2.99	3.24	3.51	3.80	4.12
March	5.99	6.48	7.01	7.60	8.25
April	8.98	9.71	10.52	11.40	12.37
May	11.98	12.95	14.03	15.20	16.50
June	14.97	16.19	17.53	19.00	20.62
July	17.97	19.43	21.04	22.79	24.75
August	20.96	22.67	24.55	26.59	28.87
September	23.95	25.90	28.06	30.39	33.00
October	26.95	29.14	31.56	34.19	37.12
November	29.94	32.38	35.07	37.99	41.25
December	32.94	35.62	38.58	41.79	45.37

SSU/UNIVERSITY SHORES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	6.45	6.94	168.05	258.37	355.88
February	12.89	13.87	175.53	266.44	364.60
March	19.34	20.81	183.00	274.51	373.33
April	25.78	27.74	190.48	282.58	382.05
May	32.23	34.68	197.96	290.65	390.78
June	38.67	41.62	205.44	298.72	399.50
July	45.12	48.55	212.91	306.79	408.23
August	51.56	55.49	220.39	314.87	416.95
September	58.01	62.42	227.87	322.94	425.68
October	64.45	69.36	235.34	331.01	434.41
November	70.90	76.29	242.82	339.08	443.13
December	77.34	83.23	250.30	347.15	451.86

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	NA	NA	NA	NA	NA
February	NA	NA	NA	NA	NA
March	NA	NA	NA	NA	NA
April	NA	NA	NA	NA	NA
May	NA	NA	NA	NA	NA
June	NA	NA	NA	NA	NA
July	NA	NA	NA	NA	NA
August	NA	NA	NA	NA	NA
September	NA	NA	NA	NA	NA
October	NA	NA	NA	NA	NA
November	NA	NA	NA	NA	NA
December	NA	NA	NA	NA	NA

SSU/LAKE/VALENCIA TERRACE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	1.48	1.59	38.54	59.09	81.17
February	2.97	3.17	40.24	60.92	83.13
March	4.45	4.76	41.94	62.75	85.10
April	5.93	6.35	43.65	64.57	87.07
May	7.41	7.94	45.35	66.40	89.03
June	8.90	9.52	47.05	68.23	91.00
July	10.38	11.11	48.75	70.06	92.97
August	11.86	12.70	50.45	71.89	94.93
September	13.35	14.28	52.16	73.72	96.90
October	14.83	15.87	53.86	75.54	98.87
November	16.31	17.46	55.56	77.37	100.83
December	17.79	19.05	57.26	79.20	102.80

SSU/ VENETIAN VILLAGE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.16	2.09	4.18	6.44	8.90
February	0.32	2.26	4.37	6.64	9.12
March	0.48	2.43	4.55	6.85	9.34
April	0.64	2.61	4.74	7.05	9.56
May	0.80	2.78	4.93	7.25	9.78
June	0.96	2.95	5.11	7.46	10.00
July	1.12	3.13	5.30	7.66	10.22
August	1.27	3.30	5.49	7.87	10.44
September	1.43	3.47	5.68	8.07	10.66
October	1.59	3.65	5.86	8.27	10.88
November	1.75	3.82	6.05	8.48	11.10
December	1.91	3.99	6.24	8.68	11.32

SSU/ VENETIAN VILLAGE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	7.67	8.16	198.69	303.60	415.63
February	15.35	16.32	207.38	312.88	425.56
March	23.02	24.48	216.08	322.16	435.49
April	30.69	32.64	224.77	331.45	445.42
May	38.37	40.80	233.46	340.73	455.35
June	46.04	48.96	242.16	350.01	465.28
July	53.71	57.12	250.85	359.29	475.20
August	61.38	65.28	259.54	368.57	485.13
September	69.06	73.44	268.24	377.85	495.06
October	76.73	81.60	276.93	387.14	504.99
November	84.40	89.76	285.62	396.42	514.92
December	92.08	97.92	294.32	405.70	524.85

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

SSU/ WELAKA/SARATOGA HARBOUR
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	2.47	32.24	64.25	98.73	135.89
February	4.93	34.89	67.11	101.80	139.22
March	7.40	37.54	69.96	104.88	142.54
April	9.86	40.19	72.82	107.96	145.86
May	12.33	42.84	75.67	111.03	149.18
June	14.80	45.50	78.53	114.11	152.51
July	17.26	48.15	81.38	117.19	155.83
August	19.73	50.80	84.23	120.26	159.15
September	22.19	53.45	87.09	123.34	162.47
October	24.66	56.10	89.94	126.42	165.80
November	27.13	58.75	92.80	129.49	169.12
December	29.59	61.40	95.65	132.57	172.44

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	2.38	31.10	62.27	96.13	132.93
February	4.75	33.68	65.07	99.18	136.25
March	7.13	36.26	67.87	102.22	139.56
April	9.51	38.84	70.68	105.26	142.88
May	11.89	41.42	73.48	108.31	146.19
June	14.26	44.00	76.28	111.35	149.51
July	16.64	46.58	79.08	114.40	152.82
August	19.02	49.16	81.88	117.44	156.14
September	21.39	51.73	84.68	120.49	159.45
October	23.77	54.31	87.48	123.53	162.77
November	26.15	56.89	90.29	126.58	166.08
December	28.52	59.47	93.09	129.62	169.39

SSU/ WOODMERE
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	1.39	18.16	36.03	55.13	75.54
February	2.78	19.64	37.62	56.82	77.36
March	4.17	21.12	39.20	58.51	79.17
April	5.56	22.60	40.78	60.20	80.98
May	6.95	24.08	42.36	61.89	82.80
June	8.34	25.57	43.94	63.58	84.61
July	9.73	27.05	45.53	65.27	86.42
August	11.12	28.53	47.11	66.97	88.23
September	12.51	30.01	48.69	68.66	90.05
October	13.90	31.49	50.27	70.35	91.86
November	15.29	32.97	51.85	72.04	93.67
December	16.68	34.45	53.44	73.73	95.49

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	NA	NA	NA	NA	NA
February	NA	NA	NA	NA	NA
March	NA	NA	NA	NA	NA
April	NA	NA	NA	NA	NA
May	NA	NA	NA	NA	NA
June	NA	NA	NA	NA	NA
July	NA	NA	NA	NA	NA
August	NA	NA	NA	NA	NA
September	NA	NA	NA	NA	NA
October	NA	NA	NA	NA	NA
November	NA	NA	NA	NA	NA
December	NA	NA	NA	NA	NA

SSU/ WOOTENS
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION AND DISTRIBUTION	1997	1998	1999	2000	2001
January	0.36	4.68	9.36	14.42	19.91
February	0.72	5.07	9.78	14.88	20.41
March	1.07	5.46	10.19	15.33	20.90
April	1.43	5.84	10.61	15.79	21.39
May	1.79	6.23	11.03	16.24	21.88
June	2.15	6.62	11.45	16.69	22.38
July	2.51	7.00	11.87	17.15	22.87
August	2.87	7.39	12.29	17.60	23.36
September	3.22	7.78	12.71	18.06	23.86
October	3.58	8.16	13.13	18.51	24.35
November	3.94	8.55	13.55	18.97	24.84
December	4.30	8.94	13.97	19.42	25.33

SSU/ ZEPHYR SHORES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-A
STAFF RECOMMENDED

WATER TREATMENT PLANT	1997	1998	1999	2000	2001
January	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	0.62	8.12	16.24	25.05	34.61
February	1.24	8.79	16.97	25.84	35.47
March	1.86	9.47	17.70	26.63	36.33
April	2.48	10.14	18.43	27.42	37.19
May	3.10	10.81	19.16	28.21	38.05
June	3.73	11.48	19.88	29.00	38.91
July	4.35	12.15	20.61	29.79	39.77
August	4.97	12.82	21.34	30.59	40.63
September	5.59	13.50	22.07	31.38	41.49
October	6.21	14.17	22.80	32.17	42.35
November	6.83	14.84	23.53	32.96	43.21
December	7.45	15.51	24.26	33.75	44.07

SSU/ ZEPHYR SHORES
DOCKET NO. 950495-WS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
CALCULATION OF CARRYING MONTHLY COST PER ERC

SCHEDULE 9-B
STAFF RECOMMENDED

WASTEWATER COLLECTION PLANT	1997	1998	1999	2000	2001
January	5.29	5.68	137.72	211.51	291.03
February	10.57	11.36	143.83	218.09	298.14
March	15.86	17.04	149.94	224.67	305.24
April	21.15	22.72	156.05	231.26	312.35
May	26.44	28.40	162.16	237.84	319.45
June	31.72	34.08	168.27	244.43	326.55
July	37.01	39.76	174.38	251.01	333.66
August	42.30	45.44	180.49	257.59	340.76
September	47.59	51.12	186.59	264.18	347.87
October	52.87	56.80	192.70	270.76	354.97
November	58.16	62.48	198.81	277.35	362.08
December	63.45	68.16	204.92	283.93	369.18

WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	0.92	0.99	23.94	36.74	50.51
February	1.84	1.97	25.00	37.88	51.73
March	2.76	2.96	26.06	39.02	52.96
April	3.68	3.94	27.12	40.16	54.19
May	4.60	4.93	28.18	41.30	55.41
June	5.52	5.92	29.24	42.44	56.64
July	6.45	6.90	30.30	43.58	57.87
August	7.37	7.89	31.36	44.72	59.09
September	8.29	8.88	32.42	45.86	60.32
October	9.21	9.86	33.48	47.00	61.55
November	10.13	10.85	34.54	48.14	62.77
December	11.05	11.83	35.60	49.28	64.00