

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for rate)	DOCKET NO. 950495-WS
increase and increase in service)	ORDER NO. PSC-96-1320-FOF-WS
availability charges by Southern)	ISSUED: October 30, 1996
States Utilities, Inc. 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.)	
<hr/>		

The following Commissioners participated in the disposition of this matter:

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JOE GARCIA
JULIA L. JOHNSON
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FINAL ORDER APPROVING RATES AND CHARGES

BY THE COMMISSION:

I. 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. In 1994, the utility recorded total company operating revenues of \$23,498,289 and \$16,985,104 for water and wastewater, respectively. The resulting total company net operating income for that same period was \$3,445,315 for water and \$2,690,791 for wastewater. SSU reported that in 1994 it had 102,514 and 43,131 respective water and wastewater customers for the total utility.

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, respectively. 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, was established as the official date of filing. The utility's application for increased final water and wastewater rates was based on the projected twelve-month period ending December 31, 1996. The utility requested a rate of return of 10.32 percent, which would result in additional annual operating revenues of \$18,137,502 for the utility's combined water and wastewater operations.

We last considered a request for an increase in rates and charges for a majority of SSU's facilities in Docket No. 920199-WS. By final order in that docket, Order No. PSC-93-0423-FOF-WS, issued March 23, 1993, we approved an increase in rates and charges. SSU's Lehigh service area's last rate proceeding was in Docket No. 911188-WS, and by Order No. PSC-93-0301-FOF-WS, issued on February 25, 1993, we approved an increase. By Order No. PSC-93-1070-FOF-WS, issued July 23, 1993, in Docket No. 920655-WS, we approved a rate increase for SSU's Marco Island facilities.

The following parties have intervened in this docket: the 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 Fair Water Defense Fund Committee, 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); the Board of Commissioners of Citrus County (Citrus County), and the East County Water Control District (ECWCD).

At the technical hearing, we granted intervention to Marion Oaks Homeowners Association (Marion Oaks), the City of Keystone Heights (Keystone Heights) and Burnt Store Lakes (Burnt Store), with the qualification that those parties were limited to participating in rate structure and service availability issues.

By Order No. PSC-95-1327-FOF-WS, issued November 1, 1995, we denied SSU's initial request for interim rate relief based on a projected test year, suspended the proposed final rates, and allowed the utility to file another petition for interim rates. This decision was, in part, based upon the unique circumstances presented in this docket and the first-time use of a projected interim test year. SSU filed its supplemental petition for interim revenue relief on November 13, 1995. By Order No. PSC-96-0125-FOF-WS, issued January 25, 1996, we granted interim rates for the utility based upon the historical test year ended December 31, 1994.

We held twenty-four customer service hearings throughout the state during the pendency of this rate proceeding. We conducted a ten-day technical hearing in Tallahassee from April 29 through May 10, 1996, and held an additional day of hearing on May 31, 1996, to consider rate case expense. The parties filed post-hearing statements and briefs on June 10, 1996.

The following parties filed a joint post-hearing brief, and shall be referred to as Marco, et al, or Marco, for the purposes of brevity in this Order: Marco Island, Sugarmill Woods, Lehigh Acres, ECWCD, Citrus County, Spring Hill, Hidden Hills, Citrus Park, and Harbor Woods.

Abbreviations

The following abbreviations used herein are listed below for reference purposes:

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
COVA	Cypress and Oak Villages of Homasassa
CIAC	Contributions in Aid of Construction
CWIP	Construction Work in Progress
DEP	Department of Environmental Protection
DUI	Deltona Utilities, Inc.
EPA	Environmental Protection Agency
ERCs	Equivalent Residential Connections
FAC	Florida Administrative Code
FASB	Financial Accounting Standards Board
FPSC	Florida Public Service Commission
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
MP&L	Minnesota Power and Light Company
NWFWMD	Northwest Florida Water Management District
OOU	Orange Osceola Utility
OPC	Office of Public Counsel
PDA	Parent Debt Adjustment
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
SSU	Southern State Utilities, Inc.
SRWMD	Suwannee River Water Management District
SWFWMD	Southwest Florida Water Management District
T&D	Transmission and Distribution System
TGI	Topeka Group, Incorporated
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

Having considered the evidence presented, the briefs of the parties, and the recommendation of our staff, we hereby enter our findings of fact, law, and policy.

II. STIPULATIONS

At the prehearing conference, and during the technical hearing, the parties reached a number of proposed stipulations. We find the stipulations to be reasonable, and hereby accept the stipulations listed below.

1. The River Park facilities have been transferred to a homeowners association and will be removed from consideration in this docket. The common costs previously allocated to customers in the River Park service area will be reallocated to SSU's remaining customers.

2. The original cost of Lehigh land for parcels 1, 2, and 3 will be considered plant held for future use. Lehigh land shall be reduced by \$120,840 and \$260,562 for water and wastewater, respectively.

3. If margin reserve is included in the calculation of used and useful, the appropriate method for calculating margin reserve is the use of linear regression when an "r-squared" value of 0.7 or more is achieved; or, where that value is less than 0.7 using the average of five years' data.

4. Water accumulated amortization of CIAC for Deltona Lakes will be reduced by \$10,451.

5. Commission policy has been to exclude interest income and interest bearing accounts for ratemaking purposes. In accordance with this policy, the accrued interest receivable account will be excluded. An adjustment shall be made to reduce the working capital allowance by \$204,043 in order to remove the balance recorded in the accrued interest receivable account.

6. The balance recorded in the miscellaneous current assets account relates to possible acquisition costs and should not be included in the working capital calculation. An adjustment will be made to reduce the working capital allowance by \$145,972 in order to remove the balance recorded in this account.

7. The cost of variable debt should be based on interest rates that are current at the time of the hearing. If variable cost debt has changed as of the date of the hearings and evidence can be obtained verifying this fact, the new cost of debt may be used.

8. For those plants included in Docket No. 920199-WS, projected test year revenues should be determined using the modified stand alone rates approved in Order No. PSC-95-1292-FOF-WS, issued on October 19, 1995.

9. An adjustment will be made to reallocate the salary of SSU's president pursuant to Audit Disclosure No. 16 in the following manner:

SSU, President	70%
Heater Utilities, CEO	15%
Minnesota Power, Exec.	
VP and member BODs	
Topeka Group	15%

Salaries and wages will be decreased by \$40,923. Corresponding adjustments shall be made to decrease pensions and benefits and workman's compensation by \$10,227 and \$700 respectively.

10. The proper accounting treatment for salaries of officers and directors is NARUC Account Nos. 603 and 703 on a going-forward basis.

11. The utility projected 1996 O&M expenses to include an attrition adjustment of 5.87 percent to the 1995 labor budget. This adjustment was calculated in error and should have been 5.75 percent. If the utility's 1996 salary and wage attrition adjustment is granted, adjustments shall be made to reduce the utility's projected 1996 O&M salary expenses and projected 1996 capitalized labor costs by \$13,964 and \$2,800, respectively, to reflect the correct attrition adjustment.

12. Budgeted overtime labor related to the rate case will be removed from salaries expense and included in rate case expense.

13. If the Commission determines that the Enterprise facilities should remain in this docket, projected 1996 purchased water expenses for Enterprise should be reduced by \$22,753.

14. The \$9,670 incurred for the Hurricane Preparedness Program is a nonrecurring expense and shall be amortized over five years. Water material and supplies expenses should be reduced by \$7,736. The unamortized portion will be included in working capital.

15. Property tax expense should be reduced by \$108,331 to reflect discounts received on property taxes.

16. The appropriate AFUDC annual and monthly rates are subject to the resolution of the issue regarding the overall cost of capital. The effective date of the AFUDC charge should be January 1, 1997, the month following the end of the period used to determine the AFUDC rate, pursuant to Rule 25-30.116, Florida Administrative Code.

17. With regard to compliance with Rule 25-30.450, Florida Administrative Code, and Audit Exception No. 1, SSU agreed to record Commission adjustments on its books and records, and that MFRs should begin with the utility book balances. For future rate cases, all adjustments to these balances will be made after the per book column in the MFRs.

18. The primary purpose of the DEP/HRS witness testimony was to address the utility's compliance with state regulations for water and wastewater facilities. As such, these witnesses did not review the transcripts of the service hearings held in this case, review the specific service complaints raised by customers at those hearings or review the service complaints contained in letters sent to the Commission concerning this case which have been placed in the correspondence file maintained by the Division of Records and Reporting. As of March 31st, 1996, over 4,000 letters have been sent to the Commission concerning this case and have been placed in the correspondence side of the file.

Any adjustments which result from these stipulations have been considered in our findings, and the appropriate adjustments have been made.

III. MOTIONS TO DISMISS

On March 12, 1996, OPC, Marco et al, and Nassau Associations, filed a motion to dismiss this rate case. The motion listed three separate instances of alleged misconduct committed by SSU as grounds for dismissal. On March 19, 1996, SSU filed a response to the motion. On March 25, 1996, Citrus County filed a Motion to Dismiss, citing similar grounds. By Order No. PSC-96-0624-FOF-WS, issued May 9, 1996, we deferred ruling on the motions until the conclusion of the evidentiary hearing, but permitted the presentation of evidence at the hearing as to the issue of misconduct or mismanagement on the part of SSU.

OPC, Marco et al, Nassau Associations, and Citrus County shall be referred to as "intervenors" for the purpose of discussion regarding the motions to dismiss, and motion for attorney's fees addressed below. Their motions to dismiss are premised upon three separate grounds: soliciting ex parte communications intended to

influence the Commission, interfering with the notice to customers, and interfering with the customers' right to counsel. Each specific point is addressed below.

First, the intervenors alleged that SSU's actions in soliciting letters from the Lieutenant Governor and the Secretary of Commerce exhibit a disregard of our authority and constitute ex parte communications. Citing several appellate decisions, Section 367.121(1)(g), Florida Statutes, and Rule 25-22.034, Florida Administrative Code, which support our authority to dismiss a matter for discovery abuses, the intervenors claimed that SSU's actions are more egregious than discovery violations. The intervenors also alleged that the letters were ex parte communications, and, pursuant to Jennings v. Dade County, 589 So. 2d 1337, 1341 (Fla. 3d DCA 1991), presumed to be prejudicial.

The intervenors alleged that SSU interfered with the notice to customers by sending postcards to customers inviting them to meet with SSU representatives to discuss uniform rates. The intervenors argued that those postcard notices subverted the purpose of the notices which were sent to customers pursuant to Rule 25-22.0407, Florida Administrative Code. The intervenors further stated that at those meetings, SSU misrepresented that the revenue requirement was a foregone conclusion and that the only issue affecting their rates in this case is the uniform rates versus stand-alone rates issue. Finally, the intervenors also alleged that SSU violated due process and fairness concerns by advising its customers that OPC had a conflict with representing customers on rate issues, thus interfering with the customers right to counsel.

In its response to the first allegation, SSU argued that the two letters are not ex parte communications and do not contain information relevant to the merits of this proceeding. The Jennings case requires a party to demonstrate prejudice, and the remedy is either a new hearing or a new commissioner. According to SSU, neither Jennings nor Section 350.042(4), Florida Statutes, provide for dismissal of an action. As to allegations regarding the customer notice and right to counsel, SSU responded that because of numerous inquiries and confusion about the Commission-ordered supplemental customer notice, it elected to educate its customers. SSU further claims that pursuant to the holdings in Pacific Gas and Elec. Co. v. Public Utils. Comm'n of Cal., 475 U.S. 1 (1986) and a Kentucky Public Service Commission decision, it has the constitutional right to communicate its views on substantive issues with its customers without interference from or granting an opportunity to OPC to respond.

Upon review of the relevant case law and past Commission decisions, we find that the intervenors' motions to dismiss do not demonstrate a legal basis for dismissal. The purpose of a motion to dismiss is to "raise as a question of law the sufficiency of facts alleged to state a cause of action." Varnes v. Dawkins, 624 So. 2d 349, 350 (Fla. 1st DCA 1993). A motion to dismiss shall not be granted unless the petitioner (SSU) fails to plead a cause of action upon which relief may be granted. The facts set forth in SSU's petition for rate relief viewed in the light most favorable to SSU set forth a claim that is cognizable by the Commission under the provisions of Section 367.081, Florida Statutes. See Orders Nos. PSC-93-1395-FOF-EQ, issued September 23, 1993, PSC-94-1132-FOF-SU, issued September 14, 1994, and PSC-94-1350-FOF-EU, issued November 3, 1994.

In addition to the legal basis stated above, the intervenors' motions to dismiss are flawed in several other respects. First, the allegations made by the intervenors are based upon facts which are in dispute. A motion to dismiss is not a motion for summary judgment. A review of facts and evidence or a determination on the evidence is not appropriate for ruling on motions to dismiss. Instead, the review is "necessarily confined to the well-pled facts alleged in the four corners of the complaint. . . and is not authorized to consider any other facts." Lewis v. Barnett Bank of S. Fla., 604 So. 2d 937, 938 (Fla. 3d DCA 1992). "In determining the sufficiency of the complaint, the trial court must not look beyond the four corners of the complaint, . . . nor consider any evidence likely to be produced by the other side." Varnes, 624 So. 2d at 350. The three points raised by the intervenors to support alleged misconduct are issues of ultimate fact.

Second, the intervenors' reliance on Jennings is misplaced. Jennings, a county zoning case, hinged upon the quality of due process required in a quasi-judicial hearing. Ratemaking is a legislative, rather than a judicial, function. See Chiles v. Public Service Comm'n, 573 So. 2d 829, 832 (Fla. 1991). Therefore, in this instance Jennings is instructive but not controlling. Similarly, the cases cited by the intervenors relating to abuse of discovery and refusal to comply with discovery orders of the court, are not on point in this proceeding. Finally, while the intervenors cited Section 350.042, Florida Statutes, they did not seek the remedy provided by that section. Sections 350.042(4) and (6), Florida Statutes, respectively, provide for the voluntary withdrawal or removal of a commissioner as a result of ex parte communication. Section 350.042, Florida Statutes, does not provide for dismissal.

In consideration of the foregoing, the intervenors' motions to dismiss this proceeding are hereby denied. We shall consider evidence on the allegation of utility misconduct below, under the Quality of Service portion of this Order.

IV. MOTION FOR ATTORNEYS' FEES AND COSTS

On April 29, 1996, SSU filed a motion for attorneys' fees and costs. SSU alleged that three motions filed by OPC and/or the intervenors violated Section 120.57(1)(b)5., Florida Statutes. That section forbids parties from filing documents which are "interposed for any improper purposes, such as to harass or to cause unnecessary delay or for frivolous purpose or needless increase in the cost of litigation." If a document is found to be in violation of these requirements:

the hearing officer, upon motion or the officer's own initiative, shall impose upon the person who signed it, represented party, or both, an appropriate sanction, which may include an order to pay the other party or parties the amount of reasonable expenses incurred because of the filing of the pleading, motion, or other paper, including a reasonable attorney's fee.

Citing Mercedes Lighting and Elec. Supply, Inc. v. State, Dep't of General Services, 567 So. 2d 272, 278 (Fla. 1st DCA 1990), SSU contended that where the moving party fails to demonstrate a reasonably clear legal justification for the motion at issue, then attorney's fees and related expenses are authorized pursuant to Section 120.57(1)(b)5., Florida Statutes. That section serves to discover dilatory or abusive tactics, streamline the litigation process, and deter improper conduct. SSU alleged that the filing of the following documents violated Section 120.57(1)(b)5., Florida Statutes: OPC's Motion to Dismiss SSU's Supplemental Petition for Interim Revenue Relief, filed on December 4, 1995; OPC's second Motion to Cap SSU's Maximum Interim Rates, filed also on December 4, 1995; and the intervenors' Motion to Dismiss, filed on March 12, 1996.

In the April 29, 1996, joint response, the intervenors contended that Section 120.57(1)(b)5., Florida Statutes, only allows a "hearing officer" under certain circumstances, to award fees and expenses, and that this Commission does not have the authority to impose such fees. We first address our authority to implement Section 120.57(1)(b)5., and then address SSU's specific allegations regarding the three motions.

1. Applicability of Section 120.57(1)(b)5.

OPC and the intervenors contended that a hearing officer is not defined in the Administrative Procedure Act to include the agency head or its members. They further cited the case of Citizens of Fla. v. Wilson, 569 So. 2d 1268, 1270 (Fla. 1990), in support of their contention that Section 120.57(1)(b)5. does not give this Commission power to award attorneys' fees and costs for frivolous motions. The intervenors cited the case of Department of Professional Regulation v. LeBaron, 443 So. 2d 225 (Fla. 1st DCA 1984), as being illustrative of their point.

In the Wilson decision, the court, referring to Section 120.66, Florida Statutes, stated that when the Commission conducts a hearing, the prohibition against ex parte communications to a hearing officer set out in Section 120.66, Florida Statutes, is not applicable. Based on the finding in the Wilson case, the intervenors argued that we cannot be considered to have the powers granted specifically to a hearing officer in Section 120.57(1)(b)5, Florida Statutes. The intervenors also pointed to the definition of a recommended order set out in Section 120.52(15), Florida Statutes, to show that hearing officers are different from agency heads. The difference between hearing officers and agencies was also emphasized in the LeBaron case, cited by the intervenors. In that case, the First District Court of Appeal, in interpreting Section 120.68(1), Florida Statutes, merely decided that that section did not allow for an appeal of non-final orders of hearing officers, i.e., orders of hearing officers were not "agency action".

We find the case law cited by the intervenors to be inapplicable to the issue of attorneys' fees and costs. We agree that attorneys' fees may only be awarded pursuant to an entitling statute or an agreement of the parties, and that we should not depart from the plain and unambiguous language of the statute, which should be strictly construed. The first sentence of Section 120.57, Florida Statutes, specifically states that its provisions apply to "all proceedings in which the substantial interests of a party are determined by an agency, unless such proceedings are exempt pursuant to subsection (5)." The prohibition in Section 120.57, Florida Statutes, against filing improper pleadings is expressly made applicable in all agency proceedings where a party's substantial interests are determined. It is reasonable to presume that the Legislature intended to procedurally protect all parties in a Section 120.57 proceeding from improper or frivolous motions, whether an agency assigns the proceeding to a hearing officer or hears the case itself. We find that the intervenor's interpretation of this section to mean that the penalty for its

violation could only be imposed when the agency had assigned the hearing to a hearing officer is incongruous.

We find precedent for this finding in determinations made by appellate courts, and this Commission. In Hitchcock and Driver Enters., Inc. v. Department of Labor and Employment Sec., 652 So. 2d 970 (Fla. 1st DCA 1995), the First District Court of Appeal concluded that, though the Unemployment Appeals Commission was exempt from using hearing officers, unemployment compensation proceedings were not removed from the procedural requirements of Section 120.57, and the court awarded attorney's fees pursuant to Section 57.111, Florida Statutes.

By Order No. 20668, issued on January 27, 1989, in Docket No. 880207-WS, we awarded attorney's fees to General Development Utilities, Inc., pursuant to the provisions of Section 120.59(6), Florida Statutes. We found that St. Johns North Utility Corporation had participated in the proceedings for an improper purpose. Although Section 120.59(6)(b) specifically states that attorney's fees shall be awarded only where the nonprevailing adverse party has been determined by the hearing officer to have participated in the proceeding for an improper purpose, we found that the lack of a DOAH hearing officer did not bar us from awarding attorney's fees pursuant to this section.

We have addressed motions for attorney's fees pursuant to Section 120.57(1)(b)5., and have not concluded that, in a hearing conducted by a panel of Commissioners, the provisions of Section 120.57(1)(b)5. for attorney's fees are not applicable. See Orders Nos. PSC-92-1469-FOF-TL, PSC-94-1558-PCO-WS, and PSC-92-0355-PCO-WS. However, the argument of applicability was not raised in those cases, and in each instance, we denied the request for attorney's fees on other grounds. Although we did not directly address the applicability of Section 120.57(1)(b)5. in the above-noted orders, in Order No. PSC-92-0104-FOF-WU, Docket No. 910114-WU, regarding East Central Florida Services, Inc., we held that "this Commission has the same authority as a hearing officer under the above-referenced section."

After reviewing case law, relevant statutes, our own orders, and the arguments of the parties, we conclude that we have the authority, pursuant to Section 120.57(1)(b)5. to award attorneys fees and costs in the same manner, and pursuant to the same authority, as a hearing officer. We therefore turn to each allegation of improper pleadings made by SSU.

2. OPC's Motion to Dismiss SSU's Supplemental Petition for Interim Revenue Relief

OPC filed its first Motion to Dismiss SSU's Request for an Interim Increase in Rates on August 30, 1995. By Order No. PSC-95-1327-FOF-WS, we found OPC's motion to be improper and denied the motion. By Order No. PSC-95-1327-FOF-WS, we stated that "our procedures do not contemplate parties filing a response or motion regarding a utility's request for interim rates" and indicated that an interim request is granted if a utility establishes a prima facie entitlement. Nevertheless, we denied SSU's request for interim rates, with leave to make another filing. On November 2, 1995, both OPC and Sugarmill Woods filed petitions for reconsideration of that order, contesting the decision that SSU could refile for interim rates and the use of a forecasted income statement. By Order No. PSC-96-0041-FOF-WS, issued January 11, 1996, we denied the petitions for reconsideration. As specifically allowed by Order No. PSC-95-1327-FOF-WS, SSU filed its Supplemental Petition for Interim Revenue Relief on November 13, 1995. On December 4, 1995, OPC filed its Motion to Dismiss SSU's Supplemental Petition for Interim Relief. It is this motion which SSU alleges was inappropriate.

In the Mercedes Lighting holding, cited by SSU, the First District Court of Appeal, pursuant to Section 120.57(1)(b)5., Florida Statutes, considered the award of attorneys' fees by a hearing officer. The hearing officer determined that the filing of a bid protest by Mercedes Lighting was frivolous, and awarded attorneys' fees to the agency as a sanction. The court noted that Section 120.57(1)(b)5 is similar to Rule 11, Federal Rules of Civil Procedure, which uses an objective standard of "reasonableness under the circumstances", a standard more stringent than the former good-faith bad-faith analysis. The court commented that willfulness was no longer a prerequisite to disciplinary action. The court held that improper purpose in a pleading "may be manifested by excessive persistence in pursuing a claim or defense in the face of repeated adverse rulings, or by obdurate resistance out of proportion to the amounts or issues at stake." (Id.) at 278.

Order No. PSC-95-1327-FOF-WS had not become final when OPC filed its second motion to dismiss. This second motion was basically the same as the first motion which had just been denied. However, this second filing does not constitute the "excessive persistence" or the "obdurate resistance" contemplated by Mercedes Lighting. At the time of this second filing, the first ruling was under reconsideration. Moreover, while we had denied the original request for interim rates, SSU was still apparently asking for

uniform interim rates. Therefore, OPC could still believe that SSU's request for interim rates was improper. This second motion does not rise to the level of warranting the sanctions. Furthermore, SSU has not shown that the second motion to dismiss was filed for improper purposes as prohibited by Section 120.57(1)(b)5., Florida Statutes. Therefore, the request for attorney's fees based on this motion is denied.

3. OPC's Motion To Cap SSU's Maximum Interim and Final Rates

In OPC's first motion to cap interim rates, OPC claimed that SSU's notice was inadequate and confusing, and did not contain sufficient information on a plant-by-plant basis. Therefore, OPC argued that we should limit the ultimate maximum interim and final rates to the maximum that had been noticed to the customers. On the same date that OPC filed its second motion to dismiss, December 4, 1995, it also filed another motion to cap SSU's rates. As noted above, this motion was filed before our ruling on the motions for reconsideration of the first interim order. While we denied OPC's first motion to cap the rates by Order No. PSC-95-1327-FOF-WS, that order indicated that the decision may have been based, at least in part, on the idea that such motion was moot in light of our decision to deny interim rates. Therefore, when SSU filed its supplemental interim petition, and OPC apparently viewed the application as SSU again asking for the same proposed uniform interim rates, it would appear reasonable under the circumstances for OPC's concerns to be renewed.

Mercedes Lighting held that it is important to consider what was reasonable at the time the pleading was filed. Therefore, although we denied OPC's second motion to cap interim rates by Order No. PSC-96-0125-FOF-WS, issued on January 25, 1996, we conclude that OPC's filing of this motion was based on a reasonably clear legal justification. We note that we considered the adequacy of the notices, and by Order No. PSC-95-1453-FOF-WS, issued on November 28, 1995, required SSU to provide supplemental notice to its customers. We further recognize that notice had also just been given to customers regarding the implementation of modified stand alone rates in Docket No. 920199-WS.

Based on the above, and in consideration of Mercedes Lighting, we conclude that OPC's filing of the second motion to cap interim rates does not rise to the level of warranting sanctions. Therefore, SSU's motion for attorneys' fees based on this OPC motion is denied.

4. Intervenors' March 12, 1996 Motion to Dismiss

We considered the intervenor's March 12, 1996, Motion to Dismiss and Request for Evidentiary Hearing, and Citrus County's March 25, 1996, motion which adopted the intervenor's allegation, at the April 16, 1996, Agenda Conference. The motions alleged three separate instances of misconduct committed by SSU: solicitation of ex parte communications, interference with notice to customers, and interference with the customers right to counsel. We determined that the allegations would be more appropriately addressed as an evidentiary issue related to misconduct or mismanagement, and deferred ruling on the motions to dismiss. As stated above, we subsequently denied the motions to dismiss because the motions lacked sufficient legal grounds and were based upon issues of ultimate fact.

SSU contended that these motions to dismiss lacked legal justification, and sought related attorneys' fees. SSU contended that while at the March 19, 1996, Agenda Conference, the intervenors claimed no prejudice with regards to the notice, at the April 16, 1996, Agenda Conference, the intervenors alleged prejudice. Essentially, SSU argued that the intervenors held inconsistent positions. SSU also alleged that the intervenors failed to attach copies of letters to their motion, and mischaracterized the content of the letters. SSU argued that a motion to dismiss was improper because the remedies for an ex parte communication set out in Section 350.042, Florida Statutes, do not provide for dismissal. As to the allegations of improper notice and interference with counsel, SSU submitted affidavits and the testimony of SSU witness Ida Roberts, and cited case law which supported its right to speak with its customers.

In determining whether a motion is improper pursuant to Section 120.57(1)(b)5., Florida Statutes, we must solely focus on whether there was some legal justification for its filing. In Mercedes Lighting, 567 So. 2d at 276, the court states: "The rule [against frivolous or improper pleadings contained in Rule 11, Federal Rules of Civil Procedure] is not intended to chill an attorney's enthusiasm or creativity in pursuing factual or legal theories." The court further noted, that "a claim or defense so meritless as to warrant sanctions, should have been susceptible to summary disposition." Id. at 277.

We find that the motions to dismiss were not legally improper, and therefore do not warrant sanctions. By our determination to incorporate the issue of misconduct or mismanagement, we in essence determined that the motions were not meritless or subject to summary disposition. The affidavits and testimony of Ms. Roberts

filed by SSU addressed the factual issue of misconduct, and not the legal issue of the propriety of the motions to dismiss. In fact, much of the information and argument presented in support of the request for attorney's fees had already been addressed and/or remedied. Therefore, SSU's motion for attorneys' fees based upon the intervenors' March 12, 1996, motion to dismiss and Citrus County's March 25, 1996, motion to dismiss shall also be denied.

In conclusion, we do not find that any of the three motions at issue were filed for an improper or frivolous purpose in violation of Section 120.57 (1)(b)5., Florida Statutes. SSU's motion for costs and attorney's fees is denied in its entirety.

V. QUALITY OF SERVICE

As required by Rule 25-30.433(1), Florida Administrative Code, in evaluating quality of service we must consider the quality of the product, operational conditions, and customer satisfaction. We heard testimony and evidence from environmental and health department personnel, utility witnesses, and customers. We have reviewed the testimony from the customer service hearings in detail.

Although the witnesses from the regulatory agencies essentially indicated compliance with standards and general satisfaction with the utility's efforts and achievements, customer testimony and exhibits presented at the service hearings and technical hearing indicate that water quality problems exist, primarily in the Jacksonville and Sebring areas. Operational conditions at the plants are overall satisfactory. However, the level of customer satisfaction is low. The utility must take corrective action as to specific operational problems and make improvements in the area of customer satisfaction.

1. Quality of the Product and Operational Conditions

The record shows that the utility has worked to remain in compliance with DEP standards for all of its plants and service areas. It has pursued waivers and acceptances from DEP and instituted corrective measures to reach compliance. SSU completed some repairs that DEP personnel were not aware had been made and also resolved some problems on its own initiative. SSU is active in the area of reuse and has participated in rulemaking with the DEP on this topic. It operates a number of reuse systems, and has received first place in the 1994 David W. York Reuse Competition for excellence in the reuse area.

a. Consent Orders

The Burnt Store facility and several water plants in Putnam County have outstanding consent orders with DEP. The United States Environmental Protection Agency (EPA) has issued an administrative order concerning the Woodmere facility. SSU Witness Raphael Terrero testified that the utility expects to be in compliance with the specified time frames in those orders, except for Putnam County, where land acquisition is still at issue.

b. Lead and Copper Levels in the Jacksonville Area

Witness Blanca Rodriguez from the DEP testified that the drinking water program in Duval County is delegated to the county health department. While chlorine residuals for these systems have been maintained, high chlorine complaints have been received by DEP or the Duval County Health Department. There are two other specific and significant areas of concern in the Jacksonville area: the Beacon Hills service area has exceeded acceptable lead levels, as set forth in Rule 62-551, Florida Administrative Code; and the Cobblestone service area has exceeded the copper action level. Public education measures must be taken when action levels of lead and copper are exceeded. Witness Terrero acknowledged that the utility was five months late in sending notice to its customers. The notice was sent on customers' bills, although Mr. Terrero was not certain that the notice was on all bills for the period.

Mr. David Mynatt, a customer of the Beacon Hills facility who testified at the beginning of the technical hearing in Tallahassee, was one of many customers who provided information about these service areas. Mr. Mynatt addressed the elevated levels of lead and copper, the noticing and information he received from SSU, DEP, and the Duval County Public Health Unit, the timing of notices, the results of a survey to his civic association members concerning notice from SSU about lead and copper, and test results for lead at homeowners' taps. He testified that the information received from SSU was not accurate, noticing to the customers was late, public service announcements were deficient, and that lead from the utility's distribution system was contributing to the lead levels at customer's homes. Mr. Mynatt voiced concern that lead is highly toxic.

Many customers expressed similar concerns. Two customers presented pieces of pipe removed from their respective homes which indicated a considerable amount of obstruction or corrosion. Customers also stated that they had to engage in extensive repairs, or in some cases replace, plumbing systems, pipes, and water heaters. Many complained of excessive chlorine or other odors,

poor tasting water, and stains on plumbing fixtures or bathroom tile. Several customers had installed water softeners or filters, or purchased bottled water.

Since March of 1996, the utility has performed additional water testing on the Beacon Hills and Cobblestone plants. Of the 50 samples taken at Beacon Hills, seven exceeded the DEP lead action level. For Cobblestone, seven out of 43 samples exceeded the DEP copper action level. Action levels are triggered when an exceedence is found in ten percent of the samples taken. For the exceedences in March, 1996, notice was expected to be sent on the May 20th billing. Mr. Terrero contended that if the plants and distribution systems, which are interconnected, were combined for testing purposes, the exceedences in each category would be a smaller percentage and would not trigger the action levels and no noticing would be required.

Mr. Terrero testified that to aid in resolving the exceedences of lead and copper, the utility has equipment in place to treat for these two metals. He further noted that SSU is not the only utility that has exceeded the action levels and that the utility has until 1997 to reach an optimal solution for the problem. In the future, samples taken at Beacon Hills and Cobblestone will be aggregated and tested as a group. If the action level is exceeded, customers of both plants will have to be notified.

c. Corrective Measures for the Jacksonville Area

The Jacksonville service areas have fluctuating and elevated chlorine levels, corrosive properties, staining tendencies, and lead and copper consistently above the action levels. We received considerable testimony regarding these problems, and the utility's response in terms of customer education and corrective measures. It is apparent from customer testimony that customers are alarmed over the lead and copper concentrations, and the utility's apparent lackadaisical attitude toward the problem.

SSU's testimony related to lead and copper at the Beacon Hills and Cobblestone service areas causes us particular concern. A utility witness stated that if the facilities' samples were combined and tested, the number of samples exceeding the action level would be less than ten percent and, essentially would then be in compliance. While this might be acceptable under the letter of the law, this approach masks the problem and is simply not acceptable. Aggregating the samples as the utility proposed will not correct the problem, and is not appropriate in our view. Beacon Hills has elevated lead levels. Cobblestone has elevated copper levels. The correct approach is to provide treatment to the

water at each plant to reduce the levels of these metals. Witness Terrero stated that the utility was now treating for lead and copper. Whatever method of treatment is selected, it must result in a reduction of lead and copper levels.

SSU must continue with the improvements now in place, and continue testing samples from Beacon Hills and Cobblestone on a stand-alone basis, provided the utility meets the time periods specified for compliance in Chapter 62-551, Florida Administrative Code. If samples exceed the action levels, public notice shall be given promptly and in accordance with applicable rules. Mr. Terrero testified that the company has until 1997 to reach an optimal solution. We believe that the utility should not wait until 1997 to find this solution.

d. Covered Bridge/Leisure Lakes

SSU witness Denny testified that the water quality standards are being met at the Covered Bridge/Leisure Lakes facility in Highlands County. However, he testified that when an elevated chlorine residual of 1.0 mg/l is not maintained in the distribution network, elevated sulfides can result. Significant amounts of sulfides can also arise when homeowners are absent for a period of time. While Mr. Denny testified that the utility does and will continue to flush hydrants in the distribution network, he acknowledged that such flushing generally does not improve the water quality sitting in customer lines or in-home plumbing. Mr. Denny agreed that the installation of a chlorine pacing system at Covered Bridge could help to reduce sulfides and customer education regarding pipe flushing would also be appropriate.

DEP's Drinking Water Compliance Inspection Report noted that the water treatment plant's equipment is in fair to poor condition. Mr. Denny was not aware of any plans to improve the condition of the equipment. Although the utility has not inspected nor cleaned the storage tank, Mr. Denny testified that it would do so before the end of this year. With respect to other items noted in the report, the utility has or will undertake corrective action. We find that even though this facility is meeting the primary and secondary drinking water standards, there is room for improvement.

e. Corrective Measures for Covered Bridge/Leisure Lakes

As to Covered Bridge/Leisure Lakes's problems with sulfides, the utility is hereby directed to explore the installation of a chlorine pacing system so that the residual chlorine level can be better maintained at the level recommended by Mr. Denny. SSU shall also investigate other alternatives for chlorine monitoring and

feed implementation. Improvement of the overall condition of the water treatment plant equipment must also be undertaken. The utility shall notify the Commission when it has completed the remaining corrective actions as noted in the DEP Drinking Water Compliance Inspection Report. SSU shall also file quarterly reports with this Commission explaining the corrective measures taken, sampling conducted, and the results found. These reports shall be filed until problems are corrected.

f. Customer Education Regarding Line Flushing

From the testimony of the customers in Highlands County, it appears that increased line flushing may improve water quality. Many customers of SSU facilities throughout the state have similar concerns over water quality, particularly those who receive water service on a seasonal basis. Education of all customers regarding in-house flushing may help alleviate many of these concerns. Therefore, SSU shall provide all of its customers with information regarding in-house flushing, preferably in the fall, when many of the seasonal customers return to Florida.

g. Quality of the Product/Operational Conditions: Conclusion

Serious product quality problems appear to be confined to certain zones: Duval County (Beacon Hills, Cobblestone, Woodmere) and Sebring. Although the DEP witnesses essentially indicate compliance with standards, and general satisfaction with the utility's efforts and achievements, customer testimony and exhibits presented at the service hearings and technical hearing show water quality problems exist, primarily in Jacksonville and Sebring. Overall, operational conditions of the plants are satisfactory.

2. Customer Satisfaction

Customers who attended the service hearings were generally dissatisfied with the service received from the utility, and testified regarding numerous specific complaints. These problems are not confined to one particular area, nor are they found in every area. However, the number and level of complaints causes us significant concern. We recognize that customer dissatisfaction falls into two broad categories: complaints about the actual provision of water and wastewater service, and complaints about the company's interaction with its customers.

a. Service Hearing Testimony

Customers from several regions in the state complained that the water is not potable. Others shared physical or medical

problems that apparently occurred from the water. Customers from numerous service areas complained about the strength or odor from chlorine disinfection. Customers also reported a sulphur or rotten egg odor. Some customers have purchased home purifying systems or filters because of odor, taste, or other reasons. Others stated that they purchase bottled water to drink.

A number of customers in numerous service areas complained of water that stained tile and fixtures, and clogged pipes. Others spoke of corrosion and premature replacement of plumbing fixtures, and in some cases complete repiping of homes due to leaks caused by corrosive water. Some customers found the water pressure to be unacceptably low, while others stated that it was too high. A few customers complained of sewage odors, overflows, or backups.

Customers expressed concern over the utility's failure to notify its customers of outages, or to notify them of the potential health or safety problems that might result from the outages. There was also general dissatisfaction with the utility's response to service calls or questions. Customers reported that the utility was slow to respond, or did not properly respond to water quality problems such as sedimentation, discoloration, or excessive lead levels. Incidents were reported where the company damaged customers' property and would not repair the damage. The utility took a long time to answer requests to have tests conducted.

Customers presented a variety of complaints with billing. Two customers had problems with their meter readings. They either had not seen anyone read their meter, or could not obtain meter reading data from the utility. Others cited billing problems where SSU was not responsive, or gave an answer that did not aid in resolving the problem.

b. Customer Complaints and Correspondence

Our Division of Consumer Affairs interacts with utility customers in all industries. Staff witness Nancy Pruitt testified that the Commission logged 87 complaints regarding SSU in 1993, 77 in 1994, and 86 in 1995. Utility witness Carla Teasley testified as to how few justified complaints the Commission received in years 1994 and 1995, noting that only 20 were received each year. She compared SSU favorably to Florida Power & Light (FPL), and noted that SSU has experienced significant rate increases in 1993-1994, while FPL did not. We do not place significant weight on such comparisons between industries. Moreover, Ms. Pruitt also testified that 4,754 letters and petitions were sent to the Commission in this case. The Division also received 2369 phone calls since June of 1995.

Billing problems will occur with all utility service. Our rules governing water and wastewater service are set forth in Chapter 25-30, Florida Administrative Code, specifying billing periods, payments by customers, reasons for discontinuance of service, and billing disputes. Several customers spoke of hardship cases. While these rules do not address this instance, the utility can arrange a special payment plan to accommodate a customer's needs. The utility, however, is under no obligation to do so.

c. Value and Quality of Service

We have addressed both the value and quality of SSU's service. The testimony indicates that many of the utility's customers are very dissatisfied with the service they receive. There have been significant rate increases at several of SSU's facilities. Customers many times compared the service received to the rates they pay, and found a severe mismatch.

The record indicates that the utility appeared generally unresponsive to customer inquiries and complaints. Noticing did not always occur for an interruption of service or where contamination may have occurred; the utility was not prompt when lead or copper exceeded DEP action levels; there were delays in drawing water from a customer's home for a test. Staining and corrosion of plumbing and fixtures occurred; and line flushing was insufficient. Inaccurate information was sometimes provided to customers by SSU personnel; and, there were numerous billing problems.

As previously stated, many customers testified that they do not drink the water, and instead buy bottled water or have purchased a filtering or softening system. These items are usually a personal preference, but as mentioned above, many customers believed they had no choice but to take these steps.

SSU stated that it serves more than 100,000 customers a day. The utility asserted that its customer service activities are above reproach, and that while it strives to attain this goal, it cannot be held to a standard of perfection. We do not agree with this assertion. The number of customers should have no bearing on the overall quality of service. More importantly, it appears that the utility has not recognized the very real problem of customer dissatisfaction.

d. Quality of Service: Conclusion

As stated earlier, witnesses testifying on behalf of regulatory agencies stated that SSU's water quality and wastewater

treatment are meeting applicable standards, and that the utility has worked diligently to achieve compliance with regulations. The water quality and operational conditions at Covered Bridge and Leisure Lakes, and lead and copper exceedences in the Jacksonville area have caused us particular concern, and we have ordered the utility to make the corrective actions listed above. In addition to these operational problems, improvements must be made in the area of customer service and response. While some of these difficulties may stem from recent rate increases and the changes in rate structure, we find that the utility must improve its overall service, interaction and responsiveness to its customers.

Despite these substantial concerns, we do not find that the value and quality of service is sufficiently deficient to warrant a conclusion that the overall quality of service is unsatisfactory. Instead, we find the value and quality of SSU's service to its customers to be marginally satisfactory. The utility is placed on notice that sanctions will be pursued in the utility's next rate case if the value and quality of service have not improved.

VI. ADJUSTMENT TO SSU'S RETURN ON EQUITY

Pursuant to Section 367.081(2)(a), Florida Statutes, this Commission must consider the value and quality of the utility's service when fixing rates. While we have elected not to impose sanctions upon SSU for its quality of service, we have considered whether SSU's return on equity should be adjusted.

This Commission has the authority to reduce a utility's return on equity, and in certain situations has done so. We begin by observing that, pursuant to Section 367.121(1)(g), Florida Statutes, in the exercise of our jurisdiction, we are empowered to exercise all judicial powers, issue all writs, and do all things necessary or convenient to the full and complete exercise of our jurisdiction and the enforcement of our orders and requirements.

In Gulf Power Co. v. Wilson, 597 So. 2d 270 (Fla. 1992), we determined that Gulf Power's fair rate of return was between 11.75 percent and 13.50 percent and set its rate of return at 12.55 percent. Because of several years of corrupt practices such as theft and misuse of company property and inappropriate political contributions, we reduced Gulf Power's rate of return by 50 basis points to 12.05 percent. On appeal, the Supreme Court held that so long as the final number remains within the authorized range, the Commission could adjust the rate of return for mismanagement. The Supreme Court stated that what constitutes a fair rate of return for a utility depends upon the facts and circumstances of each utility, and that it has expressly recognized that the Commission

must be allowed broad discretion in setting a utility's appropriate rate of return. Id. at 273. The Court held that the adjustment of Gulf Power's rate of return within the fair rate of return range falls within those powers expressly granted by statute or by necessary implication, and that inherent in the authority to adjust for management efficiency is the authority to reduce the rate of return for mismanagement, as long as the resulting rate of return falls within the reasonable range.

In United Tel. Co. v. Mann, 403 So. 2d 962, 966 (Fla. 1981), the Supreme Court ruled that while a utility is entitled to a fair or reasonable rate of return, once this Commission establishes a rate of return, further adjustments may be made for areas such as accretion, attrition, inflation and management efficiency.

We have reduced utilities' return on equity by up to 100 basis points for poor quality of service. In Docket No. 840267-WS, by Order No. 14931, issued September 11, 1985, we determined that Consolidated Utilities Company had a lack of concern for its customers' service problems, failed to properly respond to customer calls, and failed to maintain its books and records. The utility's return on equity was reduced by 100 basis points. In Docket No. 850646-SU, we found that Ocean Reef Club, Inc.'s quality of service was only marginally satisfactory, and reduced the utility's return on equity by 50 basis points. See Order No. 17760, issued June 29, 1987. This Commission has also imposed financial penalties for poor quality of service or failure to make necessary repair. We refer specifically to Pine Island Utility Corporation in Docket No. 910276-WS, and Shady Oaks Mobile-Modular Estates in Docket No. 900025-WS. See Orders Nos. 24643 and PSC-92-0367-FOF-WS, issued June 10, 1991 and May 14, 1992, respectively.

Two areas of SSU's operations are particularly troubling. As detailed above, the utility's service to its customers is only marginally satisfactory. We are also concerned about several aspects of the utility's management.

1. Quality of Service

OPC cited numerous customer complaints to support its contention that the value and quality of SSU's service was "wholly unsatisfactory" and that we should lower the rate setting point by 100 basis points. OPC cited the Gulf Power decision in support of its assertion. Nassau Associations and Marco agreed that SSU's return on equity should be reduced by at least 100 basis points for poor quality of service.

SSU argued that we should not reduce its return on equity and that there is no precedent for such a reduction. SSU cited its position regarding lead exceedences, its overall compliance with regulatory requirements, and the fact that it has brought many of its acquired facilities into compliance. The utility pointed to positive statements by several DEP witnesses regarding compliance and compared its complaint record to that of FP&L. SSU further stated that, given the size of the utility plant, it is impossible to be in compliance at all times. While the overall number of complaints may be comparatively low, given the size of the utility, each individual customer concern or facility-specific deficiency should not be ignored or minimized by pointing to an average or overall compliance.

In SSU's last rate proceeding, we found compliance and service problems at numerous facilities. These problems were primarily of a technical nature, and were, for the most part, corrected by SSU. However, the record demonstrates, and we have concluded, that the value and quality of SSU's water and wastewater service in this proceeding is marginally satisfactory. It is evident that SSU's customers are dissatisfied with the service provided. We have noted quality problems for some of SSU's service areas, and customer dissatisfaction with customer service and information provided by the utility to the customers. We have required remedial measures, quarterly reports and customer education for several specific situations. However, we find that the utility's less than satisfactory customer service also merits an adjustment in the utility's return on equity. Therefore, in addition to the corrective measures imposed upon the utility, we find it appropriate to make an adjustment to reduce the utility's return on equity by 25 basis points.

2. Management Concerns

The Commission Chairman received a letter from Lieutenant Governor MacKay dated December 21, 1995. Attached to that correspondence was a letter from Arend Sandbulte, Chairman and CEO of MP&L, to Governor Chiles dated November 21, 1995, and a "bullet sheet" entitled "Financial Impact of FPSC Order." The Chairman also received a letter from Charles Dusseau, Secretary of Commerce, dated January 2, 1996, written with reference to the same letter. Both letters addressed SSU's financial status, and requested information from the Commission regarding the financial and economic consequences that SSU faced. By memoranda dated December 28, 1995, and January 3, 1996, the Chairman placed the letters in the record of this proceeding pursuant to Section 350.042, Florida Statutes.

In the letter to the Governor, Mr. Sandbulte complained strongly about this Commission's regulatory treatment of SSU, particularly, our decision by Order No. PSC-95-1292-FOF-WS regarding the mandate of the First District Court of Appeal in Docket No. 920199-WS. Mr. Sandbulte testified that he was not addressing the pending proceeding in the letter and that he did not inform the Governor that SSU had a pending rate case before the Commission.

Mr. Jeff Sharkey, employed by Capital Strategies, Inc., provided more information regarding these letters. He testified that his firm was retained by SSU for purposes of participating in the development of water policy in Florida. Mr. Sharkey testified that on December 13, 1995, he sent by facsimile a draft letter addressed to the Commission Chairman from the Lieutenant Governor to the Lieutenant Governor's Chief of Staff. Mr. Sharkey requested that the Lieutenant Governor send "a letter to this effect" to the Chairman. He testified that the draft letter was not written with respect to any issues in this proceeding, but was meant rather to elicit information from the Commission concerning SSU's financial situation in order to respond to Mr. Sandbulte. This draft letter became, in substantial part, the December 21, 1995, letter sent to the Chairman.

Mr. Sharkey testified that on December 13, 1995, he transmitted a draft letter by facsimile to Secretary of Commerce Dusseau, addressed to the Chairman over the Secretary's signature, asking the Secretary if he would send it to the Chairman. Mr. Sharkey characterized the financial situation of SSU as "critical." He later discussed SSU's situation with the Secretary, pointing out MP&L's "major" investment in Florida, SSU's intention to provide quality wastewater and water service, and SSU's financial problems, which might cause MP&L to withdraw its investment from the state. As noted herein, the Secretary sent a letter to the Chairman dated January 2, 1996, with language considerably revised from that proposed by Mr. Sharkey.

Mr. Sharkey further testified that the draft letter for Secretary Dusseau was not sent in connection with the present proceeding. Instead, Mr. Sharkey was concerned with the company's earnings level and whether this Commission had been adequately apprised by its staff of the economic impact of their decisions involving SSU. Mr. Sharkey testified that he did not know that we were to decide SSU's second interim rate request in this proceeding at the January 4, 1996 Agenda Conference, but he acknowledged that the facsimile cover sheet message forwarding a revised version of the letter to Secretary Dusseau contained the notation "Deadline is Jan. 3rd." Secretary Dusseau's executive secretary, Stephanie

Smith, testified that Mr. Sharkey's office advised her that the letter had to be sent by January 3, 1996, and that she then made the notation on the document.

Mr. Sharkey also arranged an August 30, 1995, meeting with several of SSU's executive officers, the Lieutenant Governor and members of his and the Governor's staff. Mr. Sharkey did not recall whether SSU's present rate proceeding was discussed in this meeting; however, he was aware that SSU had a pending rate case.

SSU employee Tracy Smith testified that he had asked several members of the Legislature to contact the Commission regarding uniform rates since SSU's filing of this rate case. Mr. Smith testified that he contacted Representatives Smith, Couch, and Kelly, and Senator Johnson. He drafted a letter for Representative Couch and Senator Johnson, and furnished background information to Representative Smith. Mr. Smith testified that he thought Senator Johnson had not used the draft letter, and that he did not know whether Representative Couch had used the draft letter. Mr. Smith testified that he approached these legislators in connection with the Commission's mandate compliance order in Docket No. 920199-WS. He acknowledged that the question of uniform rates was pending in the remand docket, as well as in the pending rate case.

Section 120.66(1), Florida Statutes, provides that in any proceeding under Section 120.57, Florida Statutes, "no ex parte communication relative to the merits ... shall be made ... to the hearing officer by ... a party to the proceeding." While the communications at issue cannot be said to have been literally made by a party to this proceeding, the record supports the conclusion that SSU actively solicited the communications to the Commission Chairman from Lieutenant Governor MacKay and Secretary Dusseau through the efforts of its agent, Mr. Sharkey. The communications were made on the instigation of SSU. It is also clear from the record that Mr. Smith actively, although apparently unsuccessfully, solicited similar communications from members of the Legislature. The letters do relate to the merits of both pending proceedings. Section 350.042, Florida Statutes, provides that the remedy for ex parte communications is withdrawal of the affected Commissioners. However, that is not the relief sought in this instance.

The record is clear that Messers. Sandbulte, Sharkey, and Smith knew that SSU had a pending rate case which involved a uniform rate structure issue. The record is also clear that they had knowledge that the remand decision was pending which also involved a uniform rate structure issue. It does not matter if the letters drafted for and sent by the Lieutenant Governor and

Secretary Dusseau related to Docket No. 920199-WS, because both dockets were pending.

These letters had no impact upon our decision as to interim rates. Nevertheless, we find that SSU's actions reflect inefficient management. The utility ought to have made it perfectly clear to those whom it solicited that the Commission had pending before it the utility's application for a rate increase. The utility's failure to disclose that information reflects poor judgement by SSU.

The timing of these letters also causes us concern. The letters were drafted by Mr. Sharkey's office and ultimately sent very close to the date that we were to make our decision on the utility's interim rate request. There was not enough time for parties to respond to these letters once they were disclosed. Although the letter drafted for Senator Johnson was not sent to the Chairman, it also demonstrates SSU's poor judgment and inefficient management. All of the letters are "symptoms" of inefficient management.

The utility's conduct with regard to these letters and communications is but one example of its overall unsatisfactory and less than efficient management. In addition to the utility's conduct detailed above, we have also observed several significant deficiencies: SSU's absence of an acquisition policy, the lack of consideration given to the Commission's used and useful policy and other regulatory concerns when making acquisition decisions, the confusing information given to customers, and lack of consideration in terms of cost containment and minimizing customers' bills. It is evident that these two areas of concern overlapped, as the utility's management decisions have impacted the quality of its service. These drawbacks also directly affected the day-to-day service that SSU's customers received. We do note that it appears that the utility has made recent efforts to improve management efficiency.

The intervenors contended that the solicitation of the ex parte letters constituted misconduct and/or mismanagement by SSU, for which dismissal of the case is warranted. As support therefor, intervenors cited Section 367.121(1)(g), Florida Statutes, and Gulf Power. OPC alleged that SSU's solicitation of the MacKay letter was tantamount to an attempt to influence the deliberations of a civil jury through the jurors' employers and that such conduct cannot be tolerated. OPC additionally argued that certain actions and statements made by SSU were unwarranted interferences with the supplemental service hearing notices and the customers' access to representation.

Marco asserted that pursuant to Section 367.121(1)(g), Florida Statutes, this Commission is authorized to dismiss the rate case upon a finding of misconduct, and that, further, on the authority of Gulf Power Co. v. Wilson, 597 So. 2d 270 (Fla. 1992), we may reduce the utility's authorized rate of return. In the event that we do not dismiss the rate case, Marco urged that the Commission reduce the utility's authorized rate of return by 100 basis points. The Nassau Associations argued that SSU's actions in soliciting letters from legislators, Secretary Dusseau and the Lieutenant Governor, were clearly acts of misconduct and SSU should be penalized by dismissal of the case.

SSU contended that the letters from the Lieutenant Governor and Secretary Dusseau to the Chairman do not comment on the merits of this proceeding, and therefore, are not ex parte communications. Further, SSU argued that if the letters are ex parte communications, the remedy provided by Section 350.042(1), Florida Statutes, is the withdrawal of a commissioner.

We do not find it appropriate to dismiss this proceeding because of the utility's mismanagement or our concern over the marginal quality of service. However, our review of the record indicated that the utility has exercised less than efficient management. Therefore, we find it appropriate to reduce SSU's return on equity by 25 basis points for its inefficient management.

3. Adjustment to Return on Equity: Conclusion

For the foregoing reasons, and based upon our review of the evidence, the Gulf Power case, and Commission precedent, we find it appropriate to adjust SSU's return on equity by 25 basis points for less than efficient management, and an additional 25 basis points for the utility's marginally satisfactory quality of service. These adjustments, which total a reduction of 50 basis points, shall be in effect for two years. The adjustment to the utility's return on equity will still permit the utility the opportunity to earn a reasonable rate of return. On our own motion, we reconsidered this determination at our August 15, 1996, Agenda Conference, and hereby affirm the conditions and duration of the adjustment to SSU's return on equity.

VII. RATE BASE

Our calculations of the appropriate rate bases for the purpose of this proceeding are depicted on Schedules Nos. 3-A for water and 3-B for wastewater. Our adjustments are itemized on Schedule No. 3-C. All of the foregoing schedules are grouped by facility, in alphabetical order. Those adjustments which are self-explanatory

or which are essentially mechanical in nature are reflected on those schedules without further discussion in the body of this Order. Our determination on rate base issues and the major adjustments are discussed below.

1. Enterprise Facility

SSU included the Enterprise facility, which it operates as a receiver, in its filing. SSU witnesses Teasley and Terrero testified that the facility is interconnected with SSU's Deltona Lakes facilities and is a part of SSU's single system. They contended that Enterprise requires expensive rehabilitation, which would cause rate shock if it were excluded from this docket and treated on a stand-alone basis.

SSU does not own the Enterprise facilities and could relinquish the receivership. In fact, the utility stated that it is in the process of preparing the necessary documents to transfer the receivership of Enterprise. Because the utility does not own the facility, and appears ready to relinquish its receivership, we find it appropriate to remove the Enterprise facility from this docket. We note that Enterprise is a Class C utility and as such can file for a Staff Assisted Rate Case (SARC) at a later date.

2. Land

a. Lehigh Parcels

The utility included \$414,605 in 1995 land additions for four parcels of property related to its Lehigh facilities. The parties stipulated that parcels 1, 2, and 3 are classified as plant held for future use, with \$120,840 and \$260,562 removed from rate base for water and wastewater, respectively. Utility witness Judith Kimball testified that the remaining \$33,204 pertained to land in the water account in parcel 4, which was divided into \$22,723 for tract C and \$10,480 for tract D. Utility witness Kimball testified, and we agree, that tract C is non-used and useful. Ms. Kimball stated that tract D should be included in rate base because construction was in progress, if not already complete.

OPC witness Kimberly Dismukes testified that the cost of tract D should be reduced by 60 percent, consistent with our decision in Lehigh's last rate proceeding, Docket No. 911188-WS. In that case, SSU argued that the difference in Topeka's purchase price of the Lehigh consortium of companies should be applied to 100 percent of the unregulated operations, including a company which owned a substantial amount of land. The discount was 60 percent below the book value. Because we attributed no discount to Lehigh Utilities,

Ms. Dismukes contended that the cost of subsequent land sales to the utility should be accordingly reduced. Ms. Dismukes stated that SSU did not provide information regarding the value of the land. She recommended that the value of tract D be written down by \$11,561.

SSU witness Scott Vierima testified that SSU ensures that all of its inter-affiliate transactions are at arms-length and fair market values. Mr. Vierima explained that Lehigh Corporation is only obligated to sell real estate to SSU at fair market value and that SSU took prudent steps to ensure that prices were competitive. In her rebuttal testimony, Ms. Kimball proposed that if the cost of tract D is reduced by 60 percent, the reduction should only be made to the direct cost of the land and not the costs associated with the land acquisition.

It is the utility's burden to prove that its purchase price is reasonable. Florida Power Corporation v. Cresse, 413 So. 2d 1187, 1191 (Fla. 1982). This burden is even greater when the purchase is between related parties. In GTE Florida v. Deason, 642 So. 2d 545 (Fla. 1994), the Court established that where evidence indicates that a utility's related party costs were no greater than they would have been had it purchased services and supplies elsewhere, a standard should be set to determine whether the transactions exceeded the going market rate or were otherwise inherently unfair.

This situation differs from the standard established in the GTE Florida case. The record must show that the utility's purchase price was more or less than what an arms-length transaction would have been. Other than Mr. Vierima's general statement, SSU did not provide any documentation surrounding the book value of the land on Lehigh Corporation's books or any other competent evidence in support of the market value. The utility has essentially failed to prove the prudence of the purchase price paid for this land.

We could fully disallow this cost. However, Ms. Dismukes' position which recognizes the 60 percent discount on SSU's purchase of the Lehigh consortium is also reasonable. As previously indicated, in Docket No. 911188-WS, we found that the non-utility assets would receive the discount. It is logical that the discount follows subsequent sales of land, especially because the utility assets received no discount from the sale. Accordingly, we find that it is reasonable to reduce the purchase price of the tract D land purchased from Lehigh Corporation by 60 percent, or \$6,288. We disagree with Ms. Kimball that only the direct purchase costs should be reduced. Had SSU paid less, then according to SSU's overhead policy, the total indirect costs applied would be accordingly reduced. Thus, an adjustment of \$22,723 shall be made

to remove the cost of parcel 4, tract C from rate base as plant-held-for-future-use.

Ms. Dismukes also recommended that the remaining land held for future use (parcels 1, 2 and 3) should be reduced by \$229,558. This proposed adjustment would not have an effect on the current revenue requirement, but would prevent SSU from moving the purchase price of this land into rate base in the future. While the value of unsupported related party transactions should be written down, in this matter we have only addressed parcel 4, tract D, as that is the only parcel included in rate base at this time. Any new land purchases would be reviewed in a future rate proceeding when they would be moved into rate base.

b. Overhead for Acquisition of the Collier Property

In early 1994, SSU entered into a condemnation proceeding with the Barron Collier family for the rights to land referred to as the Collier property. In April 1995, the parties entered into a settlement for the purchase of the land for \$8,000,000. SSU incurred \$436,845 in professional fees, including legal and engineering costs, resulting in a total actual cost of \$8,436,845. The utility also included \$763,073 for overhead related to this purchase in its MFRs.

OPC witnesses Hugh Larkin and Donna Deronne testified that because the purchase consisted only of land, not constructed assets, the amount of overhead SSU allocated to the purchase of the Collier property should be removed. OPC argued that this treatment appears consistent with SSU's own capitalization policies, which included overhead for constructed assets, but not purchased ones. OPC contends that the purchase of land should fall into the purchased asset category, not the constructed asset category.

Utility witness Bencini rebutted OPC's contentions regarding SSU's policy. Mr. Bencini stated that SSU's policy includes administrative overhead on all capital projects, operational as well as administrative. In a detailed annual study, the utility considers all capital projects, whether constructed or purchased, to determine overhead rates, which are based upon the estimated work to be performed. He further stated that technically all of SSU's assets are "purchased", and that it is administratively impossible to track the administrative support for each capital project individually. Therefore, a composite rate is applied to all projects based upon the total overhead pool. Mr. Bencini argued that if the Collier water supply source should not have overhead applied to it, then the pool must be applied over a smaller base number of direct capital dollars, which in turn

results in higher overhead rates. Total overhead pool must be applied to the capital program because they are prudent costs. He added that a decrease in overhead to one project must be offset by an increase in overhead applied to all other capital projects. Moreover, Mr. Bencini testified that since the initial filing, the project cost increased by \$1,063,182 to reflect the final payment of legal fees. SSU requested that this additional investment be considered as a set-off against any reductions.

While OPC raised a plausible concern in respect to overhead being applied to purchased assets, the utility has demonstrated that administrative overhead is applied to all capital projects, operational as well as administrative. We find this methodology to be reasonable and will not make the adjustment proposed by OPC. Because we have not made an adjustment, we will not address Mr. Bencini's testimony regarding offsetting the reduction.

c. Classification of the Collier Property

The Collier property consists of 56.29 acres of lakes, 71.28 acres of wetlands, and 84.93 acres of uplands, totalling approximately 212 acres. Staff auditor Robert Dodrill testified that his review of five appraisals of the Collier property indicated that a portion of the property will not be used as a water source. He recommended that we reduce the land account by reclassifying that portion of land to non-utility property. OPC agreed with Mr. Dodrill that because not all of the land will be fully utilized in the provision of water service, a portion should be allocated to non-utility property, based on either the direct acreage method or the lump sum purchase method.

SSU contended that: the purchase of this land was the least cost alternative available; the purchase of any less of the property would have cost more; the entire property was required to ensure that the supply source was protected; the property was strategically located as a water source, the Aquifer Storage and Recovery (ASR) project will be located there; the site is strategically located in conjunction with supplies from a 160-acre site; and, it was not possible to use the property for commercial or residential development. SSU contended that the staff witness did not consider these and other factors in rendering his testimony.

SSU's position is not completely supported. The utility claimed that DEP required a 500-foot setback from the wetted perimeter. However, the rule cited by the utility, Chapter 62-521, Florida Administrative Code, pertains to wellhead protection, not surface water supplies, and is therefore not applicable. In fact,

SSU witnesses Terrero and Dilg testified there are no surface water protection setbacks. SSU's argument that it does not believe it possible to develop the property for commercial or residential uses is also not supported. The utility did not introduce evidence supporting its claim regarding the prior owners' inability to develop this property.

While the staff auditor raised valid concerns in his recommendation to reclassify portions of the land to non-utility property, we do not find it appropriate to remove any of the land from rate base at this time. The purchase of this amount of land incorporates less acreage than what the utility was previously leasing from the Colliers for the same purpose. Further, the utility's anticipated construction of an ASR well on this site could leave the utility vulnerable to unauthorized users of its stored water if it did not have control over that surface land covering the higher concentrations of the stored water. Finally, this site is indeed strategic in that SSU plans to develop a wellfield on Section 35. In addition to the lakes, the Collier property contains ground storage to hold water when that wellfield begins producing.

Based on the evidence presented, we will consider all 212 acres of the Collier property as utility land. However, should the non-development status of this property ever change, SSU shall file a notice with this Commission to that effect. If such a change does occur, land size and cost shall be examined and made an issue in the next future rate proceeding which includes the Marco Island facility.

d. Classification of Section 35 Property

SSU advocated moving \$220,855 of land referred to as Section 35, from plant-held-for-future-use into plant-in-service. This land has been identified as a raw water supply for Marco Island. SSU witness Terrero testified that Section 35 was acquired in 1984 as a source of supply to meet future demand and that SSU has not obtained any return on this investment even though this site was used to store sludge from the lime softening treatment plant. SSU does not have an easement to lay the raw water main. Mr. Terrero testified that while the project will probably be started in 1996, it will not be completed until 1997 or 1998. He further stated that the project will actually be bringing water to Marco Island in 18 months, which by our calculations indicates that it will not begin production until late 1997. SSU argued that excluding Section 35 from rate base would be contrary to common sense and to law.

OPC, Marco et. al, and the Nassau Associations all favor not including this site as utility land in service due to the improbability of construction being completed by the end of the test year. We agree. This land has previously been booked as plant-held-for-future-use, and will likely not be used and useful to SSU customers until late 1997 or 1998. We do not take issue with the prudence of such investment, which can be realized through AFPI. However, to include this land in rate base at this time is inappropriate and contrary to our prior practice.

SSU cited several cases in its brief in which this Commission allowed land held for future use to be included in rate base. Four of the cases cited pertained to electric utilities and the fifth case pertained to a telephone proceeding. Order No. PSC-93-1070-FOF-WS, at page 14, issued in the prior Marco Island rate proceeding, sets forth the more appropriate approach. When property is not in use, and its actual date of implementation is unclear or speculative, it is not appropriate to move that property into plant-in-service.

Based on the utility's testimony that this land will not be producing until late 1997, coupled with the fact that the utility had not obtained the necessary easements, we will not allow the utility to transfer this land from plant-held-for-future-use to plant-in-service.

e. Classification of Deltona Lakes Land

By Order No. PSC-93-0423-FOF-WS we did not allow land associated with the Deltona Lakes facility to be included in rate base because there was no evidence that the property would be developed within five years. Utility witness Kimball testified that the site should now be considered used and useful and proposed to transfer \$33,000 from plant-held-for-future-use to the land account in the 1996 rate base.

Mr. Terrero testified that the facility was designed in 1967 and has a well and distribution system on site, and therefore, should be included in rate base. Although the site is now ready to provide service, SSU does not know when it will need the water from the site. When asked whether the wells would be used and useful by the end of 1996, Mr. Terrero hesitated and said it "could be, yes." OPC witnesses Larkin and DeRonne testified that the site should be removed from rate base because SSU did not know when service would be required from the Deltona Lakes site.

There is conflicting evidence as to whether the Deltona Lakes site will be used to provide water service in 1996. According to

OPC, SSU initially stated that the land's placement in service was unknown. Moreover, Mr. Terrero's testimony at hearing did not adequately state that the land would be placed in service, only that it could be. SSU has not adequately supported its argument that this land is in fact used and useful. Therefore the \$33,000 associated with this site shall be removed from rate base as land held for future use.

3. Plant-in-Service

a. Buenaventura Lakes Rate Base

By Order PSC-95-1325-FOF-WS, issued October 31, 1995, we approved the transfer of Orange Osceola Utilities, Inc. (OOU,) which served the Buenaventura Lakes (BVL) area, to SSU and made adjustments to reduce water and wastewater rate base by \$298,190 and \$930,777, respectively. On November 21, 1995, OOU protested this order, limited to our disallowance of capitalized interest in rate base. Pursuant to Order No. PSC-96-0411-S-WS, issued March 25, 1996, OOU and SSU agreed to stipulate all adjustments reflected in Order No. PSC-95-1325-FOF-WS, with the exception of the adjustments related to AFUDC and capitalized interest. Order No. PSC-96-0411-S-WS also included adjustments to correct accumulated depreciation. This adjustment decreased water and wastewater accumulated depreciation by \$6,381 and \$233,895, respectively.

OPC witness Kimberly Dismukes testified that rate base should be reduced by \$298,190 for water and \$930,770 for wastewater, to reflect the adjustments approved in the transfer order. She also included a corresponding adjustment to reduce depreciation expense by \$2,261 for water and \$22,173 for wastewater.

Utility witness Kimball agreed that the adjustments proposed by Ms. Dismukes were consistent with those found in Order No. PSC-95-1325-FOF-WS. However, she argued that Ms. Dismukes' adjustments did not reflect the correct adjustments that should be made in this docket. The adjustments in Docket No. 941151-WS were as of December 31, 1994, and this rate case has a December 31, 1996 test year. Ms. Kimball proposed adjustments to reduce rate base by \$88,355 and \$456,350, for water and wastewater, respectively. She testified that she included the adjustments in a late-filed deposition exhibit that was never entered into the record.

In its brief, SSU argued that the adjustments for the Buenaventura Lakes rate base approved in Order No. PSC-96-0413-S-WS had already been reflected in the MFRs. Considering the fact that the utility's official date of filing was August 2, 1995, and the transfer order was not issued until March 25, 1996, it is highly

unlikely that the utility could have known to include these adjustments in its MFRs. Additionally, that argument was not part of the record.

We agree that rate base should be adjusted to reflect the test year. Because the support for Ms. Kimball's adjustments was not in the record, these suggested adjustments could not be made. However, pursuant to Order No. PSC-96-0413-S-WS, rate base should be reduced. The following adjustments shall be made and the utility is hereby ordered to correct its books accordingly.

	WATER	WASTEWATER
Plant in Service	\$ 31,494	\$(284,536)
Land	0	(538)
Accumulated Depreciation	(290,368)	(605,930)
CIAC	(126,635)	(285,489)
CIAC Amortization	<u>87,319</u>	<u>245,723</u>
TOTAL	<u>\$(298,190)</u>	<u>\$(930,770)</u>

A corresponding adjustment shall also be made to decrease depreciation expense for water and wastewater by \$2,217 and \$18,982, respectively. Accumulated depreciation shall be reduced to reflect the adjustment approved in Order No. PSC-96-0413-S-WS, by \$6,381 and \$233,895, for water and wastewater, respectively.

b. Project Slippage Adjustment

The utility projected capital additions of \$27,015,825 for 1995 and \$16,710,620 for the 1996 test year. These amounts represent the water, wastewater, and general plant additions to plant-in-service for the service areas under our jurisdiction.

OPC witnesses Larkin and DeRonne testified that as of August 31, 1995, SSU had experienced significant slippage in its capital project schedule. Based on an analysis of the utility's project status report, Mr. Larkin and Ms. DeRonne calculated that SSU was behind schedule on 69 projects. By comparing the difference between the budgeted and actual in-service dates for all projects scheduled to be in-service by August 31, 1996, they also determined that SSU was approximately two months behind schedule, on average. Consequently, Mr. Larkin and Ms. DeRonne testified that SSU's

projected plant in service balance used to calculate the 13-month average balance as of December 31, 1996, is overstated, because this calculation includes the balance as of December 31, 1995.

Based on the results of their analysis, Mr. Larkin and Ms. DeRonne concluded that SSU's 13-month average plant-in-service balance for the projected test year should be recalculated for the period October 31, 1995 through October 31, 1996. As they testified, this adjustment should be made in order to reflect that the utility's projects are, on average, two months behind schedule. Therefore, in order to account for project slippage, Mr. Larkin and Ms. DeRonne proposed that SSU's test year plant-in-service should be reduced by \$1,973,372 for water and \$372,937 wastewater, subsequent to OPC's recommended non-used and useful adjustments. Corresponding adjustments were also proposed to reduce test year accumulated depreciation and depreciation expense by \$73,212 and \$14,955, for water and wastewater, respectively.

In response to these proposed adjustments, SSU witness Kimball presented an updated project status report as of December 31, 1995, as well as a summary of budget versus actual comparisons based on this updated report. Similar project status reports were provided on a regional basis by SSU witnesses Westrick, Goucher, Bailey, and Paster. Based on this summary schedule, Ms. Kimball testified that, on a year-end basis, total 1995 capital additions in the MFRs were overstated by \$1,575,277, or 6.43 percent excluding the Lehigh lines. Further, Ms. Kimball claimed that a \$190,579, or 2.52 percent, positive variance exists between actual additions and the amount included in the MFRs, based on a 13-month average calculation. Ms. Kimball summarized that based on the above, a project slippage adjustment was not warranted.

In its brief, OPC argued that the rebuttal testimony provided by the utility supports the assertions of Mr. Larkin and Ms. DeRonne that SSU's forecasted capital project additions are behind schedule. On cross-examination, Mr. Westrick agreed that out of 164 projects, 117 were completed after the projected in-service date. In addition, OPC argued that information provided by Mr. Goucher, Mr. Bailey, and Mr. Paster indicated a similar pattern with respect to projects not being completed on time.

Ms. Kimball agreed that when calculating a typical 13-month average, 13 months of data are divided by 13. However, based on statements made at the hearing, it appears that SSU attempted to calculate some type of weighted average budget-to-actual comparison using only 12 months of data. Ms. Kimball stated that SSU was trying to demonstrate a comparison of 1995 actual plant additions versus what was filed in the utility's MFRs. However, this

calculation should not have been labeled a 13-month average, simply because 12 months of plant data were divided by 13. The utility's suggestion of a positive variance for its 1995 budget-to-actual plant additions is hereby disregarded, as it relies on an inappropriate calculation of a 13-month average.

The utility's statements regarding several projects also raised concern. Utility witness Sandbulte stated that the rate structure has an impact on whether capital expenditures are made. Mr. Terrero testified that some of the projects budgeted for 1996 probably would not occur if stand-alone rates were imposed. However, he could not specify which projects would be eliminated, other than to say one project would be in the Enterprise service area. However, according to the utility's filing, only \$3,848 has been budgeted for the Enterprise facility in 1996 which is due to allocated projects, that is, projects not specifically designated to benefit Enterprise. These statements caused us concern with the utility's projected 1996 capital expenditures. The total 1996 budget reflects \$16.7 million to be expended for PSC-regulated plants. There is no way to know which projects, if any, the utility intends to eliminate in the event that stand-alone rates are imposed instead of uniform rates. This concern strengthens OPC's argument to impose an adjustment due to project slippage.

The record supports an adjustment to the projected test year capital additions. Using the updated project status report provided by Ms. Kimball, we compared the differences between the budgeted and actual in-service dates for all projects scheduled to be completed by December 31, 1995. This analysis is similar to the evaluation performed by Mr. Larkin and Ms. DeRonne, but has been updated through year-end 1995. It appears that SSU's capital projects are still approximately two months behind schedule. There were a number of projects listed on the updated project status report that were either booked as an expense or cancelled. While these projects were not factored into the analysis of the budget-versus-actual comparison of in-service dates, this fact also supports an overall adjustment to plant-in-service.

Based on the above, with the exception of one plant addition discussed below, we find OPC's proposed project slippage adjustment to be appropriate. Consistent with OPC's analysis, we have not made adjustments based on the utility's actual plant additions. On the contrary, we are merely recognizing that the utility's projections for 1995 were not accurate. Therefore, based on the testimony provided by Mr. Larkin and Ms. DeRonne, we have reflected the overstatement of project additions as of December 31, 1995, within the 13-month average calculation for the test year ending December 31, 1996. Thus, plant-in-service shall be reduced by

\$2,398,545 for water and \$464,915 for wastewater in order to account for project slippage. Corresponding adjustments shall also be made to reduce accumulated depreciation and depreciation expense by \$87,834 and \$17,562 for water and wastewater, respectively. These plant in service adjustments are prior to any non-used and useful adjustments.

c. Imperial Mobile Terrace Well

SSU included an expenditure of \$175,192 for a new well at Imperial Mobile Terrace in its projected capital projects for 1996. This facility, which currently has only one well, must have a back-up source of supply due to its size, as required by Rule 62-555.315(1), Florida Administrative Code. However, it appears that the new well might not be constructed as planned. SSU witness Paster indicated that the most efficient alternative to building a second well would be to interconnect with the City of Tavares. He indicated that the utility was in negotiations with the City at that time, and that the utility would proceed with the new well only if the negotiations were unsuccessful. Even if the negotiations with the City do not succeed, the likelihood of the well being completed in 1996 is low.

In consideration of the record, we find it appropriate to eliminate this project from the 1996 budget. Therefore, \$80,858 shall be removed from the Imperial Mobile Terrace plant schedules to reflect the 13-month average balance as of December 31, 1996, included in plant-in-service. Corresponding adjustments shall also be made to reduce accumulated depreciation and depreciation expense by \$2,700.

d. Double Bookings and Overaccruals

In addition to the adjustments based on project slippage, historical plant in service must be adjusted to remove overstatements due to various double bookings. Exhibit 243 identified overstatements totaling \$520,079, in the MFRs, due to double bookings and reversals of accruals, which affect various water and wastewater plants. On cross-examination, SSU witness Judith Kimball added that since then, the utility had discovered an additional \$330,000 in underaccruals. Ms. Kimball contended that this amount should be offset against the \$520,079 overstatement. The utility did not provide any documentation supporting the dollar amounts, nor any indication of what plant balances were actually understated. Consequently, there is insufficient evidence in the record to support the utility's assertion that these underaccruals exist. Therefore, plant-in-service shall be decreased by \$520,079 to remove overstatements due to double bookings and overaccruals.

Corresponding adjustments shall also be made to decrease accumulated depreciation and depreciation expense by \$57,428 and \$28,736, respectively.

e. Allocation of Marco Island Percolation Ponds to Marco Shores

One final adjustment to plant-in-service relates to an allocation of the Marco Island Percolation Ponds to Marco Shores. Marco Shores almost exclusively uses the Marco Island percolation ponds which are located on the mainland. The percolation ponds serve as a back-up and a last resort for effluent disposal for the Marco Island wastewater plant. However, according to the utility's summary of capital additions, no portion of the investment in these percolation ponds has been allocated to Marco Shores. We believe that a portion of the utility's investment in the percolation ponds, which was \$4,333,994, should be allocated to the Marco Shores customers, based on their use of this disposal facility. The capacity of these ponds is 3.5 million gallons, and according to the record, Marco Shores disposed of an average of approximately 45,000 gallons per day in 1995. The current capacity of the Marco Shores wastewater treatment plant is 90,000 gallons per day. Therefore, an allocation in the ratio of 90,000 to 3,500,000 must be made. Applying the ratio of 2.57 percent to \$4,333,994, results in \$111,384, which shall be removed from account 380.4 under Marco Island, and moved to this same account under Marco Shores.

4. Classification of Expenditures

SSU classified its projects by five different priority codes: Safety, Regulatory Mandate, Growth, Quality of Service, and General Improvement. Mr. Hansen, a customer of Sugarmill Woods and a witness for Marco, testified that SSU's expenditures, particularly those in the environmental category, were over-stated and misclassified.

SSU argued that this issue has no impact on revenue requirements and that these priorities are a judgement call. SSU witness Dennis Westrick admitted that the company claimed that anything it does to provide uninterrupted service is claimed to be a requirement of a regulatory mandate, OPC suggested that this causes the classification of regulatory mandate to lose credibility. Both Marco and Nassau contended that these classifications gave the false impression that the money was being spent in conformance with environmental regulations. SSU pointed out in its brief that while engineers and operators may differ concerning the priority code to attach to a particular project, no

party presented any evidence that any of the projects were imprudent or unreasonable in cost.

SSU's classifications of expenditures have no revenue impact. The prudence of an expenditure is far more important than the classification category. Although some projects might have been classified under a different code, each project was evaluated to determine if it was a prudent investment and, as such, a legitimate rate base component. Therefore, we will make no adjustment in this regard.

5. Used and Useful

a. Margin Reserve

Margin reserve is that capacity or investment needed to meet changing demands of existing customers and the demands of potential customers within a reasonable time and in an economic manner. SSU witnesses stated that margin reserve refers to the plant capacity necessary to meet daily and seasonal variations in demand and to accommodate a reasonable allowance for growth. They also contended that margin reserve must be included in rate base to reduce costs to customers, comply with environmental regulations, protect the public health, preserve the environment, promote administrative efficiency, and to take advantage of economies of scale.

OPC witness Biddy, on the other hand, testified that a well-planned phased development of distribution and collection lines and phased treatment plant expansions can reduce or eventually eliminate the need for a margin reserve. He also stated that the cost to support prudently constructed reserve capacity should be paid for by future customers. Mr. Biddy further stated that "all margin reserve should be eliminated from used and useful calculations, therefore, forcing utilities to do real world projections of utility-need growth." However, he acknowledged that economy of scale is a material consideration to be weighed very carefully by the utility or developer. While Mr. Biddy agreed that the utility needs a cushion, a safety factor in design, he testified that these factors should be recovered from the future customers.

We do not disagree that well-planned phased expansions could reduce and eventually eliminate the need for a margin reserve, but this expectation is unrealistic. A utility would be asked to forecast when and where development might take place and then to incrementally build just the exact amount of plant to serve the new development just in time to serve the new customers.

Section 367.111(1) Florida Statutes, provides that "[e]ach utility shall provide service to the area described in its certificate of authorization within a reasonable time." We recognize that for a utility to meet its statutory responsibility, it must have sufficient capacity and investment to meet the existing and changing demands of present customers and the demands of potential customers. We have consistently recognized margin reserve as an element in used and useful plant calculations. See, e.g., Order No. 22844, issued March 23, 1990; Order No. PSC-92-0594-FOF-SU, issued July 1, 1992; and Order No. PSC-93-0423-FOF-WS, issued March 22, 1993. Based on the above, we find it appropriate in this instance to include a margin reserve in calculations for used and useful plant for the following facilities:

Water:

Amelia Island	Bay Lake Estates	Beacon Hills
Buenaventura Lakes	Burnt Store	Carlton Village
Citrus Springs	Chuluota	Crystal River
Deep Creek	Deltona Lakes	Enterprise
Fishermans Haven	Fountains	Geneva Lake Estates
Gospel Island	Hobby Hills	Intercession City
Interlachen	Keystone Club	Lakeside
Lehigh	Marco Shores	Marion Oaks
Oak Forest	Palisades	Palm Port
Pine Ridge	Piney Woods	Point O'Woods
Pomona Park	Postmaster Village	Quail Ridge
Remington Forest	Rosemont	Silver Lakes Estates
Spring Gardens	St. Johns Highlands	Sugar Mill
Sugarmill Woods	Sunshine Parkway	University Shores
Venetian Village	Welaka	Woodmere
Wootens		

Wastewater:

Amelia Island	Beacon Hills	Buenaventura Lakes
Burnt Store	Chuluota	Citrus Springs
Deep Creek	Deltona Lakes	Fla. Central Commerce Park
Lehigh	Marco Shores	Marion Oaks
Palm Port	Palm Terrace	Park Manor
Point O'Woods	South Forty	Spring Gardens
Sugar Mill	Sugarmill Woods	Sunny Hills
Sunshine Parkway	Tropical Isle	University Shores
Venetian Village	Woodmere	

Many of the facilities considered in this rate proceeding are built-out or have no excess capacity with which to serve additional growth without constructing additional plant. Therefore, no margin

reserve need be considered for these facilities when calculating used and useful plant.

b. Margin Reserve Periods

Several witnesses, including present and former DEP employees, offered testimony in support of five, seven, and ten year periods for calculating a margin reserve. Witnesses Harvey and Sowerby stated that Rule 62-600.405, Florida Administrative Code, requires the Commission to adopt a five-year margin reserve for wastewater treatment facilities. However, after hearing their testimony, it became apparent that these witnesses were actually advocating reserve capacity and not margin reserve. Reserve capacity is an engineering design consideration that insures that a system will have sufficient capacity to meet unexpected demands, while margin reserve is an economic consideration used when determining rates for existing customers. Mr. Harvey acknowledged that Rule 62-600.405 does not require a reserve capacity for wastewater treatment of any period of time. OPC witness Biddy stated that Rule 62-600.405 merely requires utilities to submit capacity analysis reports to DEP under various conditions and to prepare plans for possible future expansion. We find that reserve capacity is a legitimate capacity consideration clearly within DEP jurisdiction, and that margin reserve is a different consideration, employed in ratemaking, and clearly within our jurisdiction.

SSU offered further testimony in support of margin reserve periods greater than those we have allowed in the past. SSU witness Hartman testified that economies of scale and threshold facility sizing are essential considerations in plant design. Rule 62-600.405, Florida Administrative Code, requires wastewater utilities to plan and construct a system of sufficient capacity to meet future demands. It "forces" utilities to act, as present capacity is utilized, with sufficient leadtime to put new capacity (reserve capacity) in place when needed.

However, we are not persuaded that margin reserve periods greater than those we have allowed in the past have been justified by the testimony in this proceeding. The margin reserve periods we have allowed appropriately allocate the cost burden of plant capacity to existing and future customers of the utility. Although we recognize that Rule 62-600.405 requires utilities to commence planning for new capacity at an earlier time, the margin reserve periods we have allowed in the past are effectively representative of the construction periods for new plant, periods during which the utilities typically incur most of the project costs. Existing customers are not unreasonably burdened with the costs of plant essentially beneficial only to future customers. Therefore, we

find it appropriate to authorize in the instant proceeding a twelve-month margin reserve for water transmission and distribution facilities and wastewater collection facilities, and an eighteen-month margin reserve period for source of supply and pumping, water treatment and storage facilities, high-service pumping, and wastewater treatment facilities.

c. Hydraulic Analysis

SSU requested the use of hydraulic analysis to determine used and useful distribution lines for the Citrus Springs, Marion Oaks, Pine Ridge and Sunny Hills service areas. SSU stated that it chose these areas because of the substantial investment in distribution lines that would be considered non-used and useful under the lot count method. The difference in the amount of investment in water mains found used and useful between the lot count methodology and the hydraulic analysis methodology for all four facilities is approximately \$6.9 million.

SSU relied principally on the common use of hydraulic analysis for design of water transmission and distribution systems and the need to recover investment in lines providing fire flows. SSU witness Edmunds stated that a hydraulic network is a unique organism. Each pipe, if it were removed and placed in another hydraulic organism, could function at a different capacity. OPC witness Biddy stated that while hydraulic analysis modeling is appropriate for design, it does not necessarily follow that it is appropriate and applicable in economic regulation. In Mr. Biddy's opinion, the use of hydraulic modeling to determine used and useful investment shifts the majority of investment recovery onto existing customers. We agree.

We find that SSU has not persuasively demonstrated the necessity or appropriateness for utilizing hydraulic analysis for distribution line used and useful determinations in this proceeding. SSU's witnesses supported hydraulic analysis modeling in a general sense as an engineering technique, but did not specifically analyze and support the hydraulic analysis results for used and useful purposes for the four service areas in question.

OPC contended that hydraulic analysis modeling is unreasonably complex for used and useful purposes. SSU witness Edmunds agreed that it is complicated when compared to the lot count method, but stated that the intervenors could have determined whether SSU conducted the hydraulic analyses properly with the help of an expert. SSU witness Elliott, however, did not believe hydraulic modeling to be unduly complicated. We do not find the methodology to be unduly complicated. However, depending on how the service

area is modeled and the number of iterations, the outputs can be unduly burdensome for analysis.

Our principal concern is that the modeling's outputs are susceptible to inflation by varying inputs such as customer demands and adding fire flows, as well as by modeling all or parts of the transmission and distribution system. For example, SSU compared the flows in the pipes today supplied by today's water supply to the flows in the pipes at build-out supplied by today's water supply. The utility did not clearly explain how in a given instance a build-out flow of 4,300 gpm achieved through modeling could be supported by a current supply of 500 gpm. As supply is added to a facility, the hydraulics change. Therefore, we cannot accept the utility's explanation that for used and useful purposes the supply component should be separated from the transmission and distribution component, offered by Mr. Edmunds. One component drives the other component. The hydraulic modelling methodology should be generically studied in order to develop guidelines that would transform it into a methodology truly competitive with the lot count methodology, facilitating its use generally.

A unique feature of hydraulic modeling is the ability to incorporate fire flow demands on the transmission and distribution system. SSU did this by applying a 500 gpm demand at each hydrant. The significance of this demand is clear when compared to the 0.9 gpm demand assumed for each customer connection. The lot count methodology does not allow fire flows to be considered in this way, and in this respect, significant differences are produced. However, we are troubled that the effect of incorporating fire flow demands through hydraulic modeling is to shift the majority of investment to the current customers, which we would find unfair unless the transmission and distribution system is at or approaching build-out.

SSU witness Bliss testified that the build-out iterations utilized the same demand per customer of 0.9 gpm, even though in reality a lesser demand is appropriate. He further made the point that this tends to understate used and useful. This may be true, although it was not shown to be. It does, however, illustrate the model's sensitivity to input assumptions. Mr. Elliott stated that flows are determined more by the type of customer, personal water consuming habits or needs, irrigation requirements, household populations and other factors than from a simplistic determination of lots platted versus lots connected. While hydraulic modelling may be very useful for design, we do not find that trying to economically distribute the hydraulic requirements of each customer is a simple matter.

We are concerned with the need for calibration to test the validity of hydraulic analyses. When a transmission and distribution system is modeled, it may be important to verify that the model truly reflects the system in place in the field. Mr. Edmunds testified that the utility performed a field calibration on the Pine Ridge facility that confirmed the validity of the model of the east part of the facility. With air release valves installed, he said the utility planned to also calibrate the west part. Mr. Edmunds stated that full calibration is expensive, ranging from \$25,000 to \$60,000 for each service area.

SSU believed that the lot count methodology does not necessarily consider those mains used for looping in the network. We do not agree. If the looped mains also add lots to the service territory, then those lots are taken into consideration. If those looped mains do not add lots, the same used and useful percentage is applied to the total investment, which does incorporate the looped mains.

Mr. Edmunds also testified that the lot count methodology does not take into account the entire distribution system until it approaches build-out. He testified that it always projects under-utilization. On the other hand, Marco witness Hansen asked whether SSU would increase its line capacity to serve more customers because the Pine Ridge transmission and distribution facility was considered 100 percent used and useful through hydraulic modeling. Our review of the number of lots available at Pine Ridge indicates that would not be necessary. The lot count methodology with a one-year margin reserve achieves 23.3 percent used and useful. Mr. Elliott stated that Mr. Hansen's question illustrates the distortion produced by the lot-count methodology viewed as a crude point-in-time measuring stick instead of an evaluation of needs and uses. We think, however, that for rate setting purposes, some point-in-time determinant is essential. The question Mr. Hansen asked underscores why we are unwilling to authorize 100 percent used and useful on a distribution system investment of \$3,485,998 in Pine Ridge when only 892 lots are projected to be connected in 1997 of the 3,828 lots available on lines.

Developers should bear the risk of investment in place and beneficial to customers yet to come, not present customers. The utility asserted that prudence is not at issue in this proceeding in determining the appropriate used and useful methodology to use on transmission and distribution and wastewater collection lines. SSU did know the developed status at the time of purchase of each of the four facilities here in question. Thus, we do not find it appropriate to compensate the utility by authorizing a used and useful methodology other than the lot count methodology.

We do not find that hydraulic modeling is an appropriate tool for rate setting at this time. Mr. Edmunds stated his opinion that the methodology does not create an inequitable distribution of costs between present and future customers in the context of a uniform rate structure. However, he acknowledged that in the context of a stand-alone rate structure, there would be that potential. As we have noted, hydraulic modeling yields some significant benefits. One, it is commonly the basis for the design of transmission and distribution systems. Two, it easily allows the addition of fire flows to customer demands on transmission and distribution. But its manipulability is at the same time a strength and a weakness; assumptions and input data must be thoroughly evaluated in order to determine the validity of the analysis. We are charged with setting rates that are just, reasonable, compensatory and not unfairly discriminatory. We find that the lot count methodology permits us to do this at this time more readily than does hydraulic modeling.

Our used and useful methodology has been an evolving one. We have encouraged the development of methodologies superior to the ones currently in use. However, a change of this kind must be meticulously and comprehensively studied, and its ramifications fully assessed, before it is adopted. When unreasonable results are produced, as for the Pine Ridge service area, we must question the validity of the methodology. Further, we find that there is a direct correlation between lines installed to those lots they are intended to serve, which is to say, water lines are usually installed where there are lots to be served. Therefore, we reject SSU's request to employ hydraulic modeling analysis to determine used and useful transmission and distribution for the four former Deltona service areas here in question. Rather, we find it appropriate that the transmission and distribution systems for Sunny Hills, Citrus Springs, Marion Oaks, and Pine Ridge be calculated on a lots connected to lots available basis.

d. In-Place But Unconnected Mains

Both SSU and OPC agreed that any water mains constructed in place but not connected to the existing distribution system should be considered non-used and useful plant-in-service held for future use. SSU witness Bliss stated that these lines should be considered prudently installed investment, recoverable through AFPI, and not included in rate base. We find these to be appropriate considerations. Therefore, we find that SSU's investment in water mains constructed in place but not connected to the existing distribution system shall be considered prudent but non-used and useful plant-in-service and not included in rate base.

e. Fire Flow

There are two principal concerns regarding fire flows: one, that there be fire hydrants available from which fire flows can be provided, and, two, that requested flows actually be available. SSU contended that if fire flow is part of the design criteria, it must be acknowledged in the used and useful consideration. SSU witness Bliss stated that there has been no instance where SSU was unable to meet a demand for fire flow, nor any instance where SSU was unable to supply enough water to put out fires. He further stated that the utility has been complimented for providing more than adequate fire flows at one of the former Deltona service areas. Mr. Bliss, however, did not directly address the availability of fire hydrants with adequate flows.

OPC witness Biddy testified that fire flow should not be applied to high service pumps, finished water storage or water supply wells unless the fire fighting capability of each system is confirmed. He stated that installing a fire hydrant does not guarantee the required fire flow. This Commission does not test fire hydrants nor do we in general require proof that hydrants are functional or capable of the flows requested. We have allowed pro forma investment in plant in order to achieve requested fire flows when problems have been noted. See Order No. PSC-95-1376-FOF-WS.

We have reviewed the utility's filing, comparing requested fire flows to source of supply flows or storage available, and in some instances those flows do not appear available. We do not in this proceeding examine whether requested fire flows, or any portion of them, are indeed available at each and every fire hydrant. However, we note that no specific fire flow problems have come to our attention. The only service area whose current ability to provide fire flow was questioned was Pine Ridge. There, the total well capacity is 1,150 gpm while the requested fire flows are 1,500 gpm, and there is no storage. Mr. Bliss believed that the utility nevertheless could obtain those flows.

SSU contended that its requested allowances for fire flows are consistent with Commission precedent. We allowed fire flows in SSU's last rate proceeding, and the most recent Lehigh and Marco Island rate proceedings, SSU witness Hartman acknowledged that there should be some means of actually providing fire flows in order for the utility to receive the requested used and useful allowance.

SSU witness Terrero stated that an allowance for fire flows should be included in used and useful determinations even if hydrants have not been installed, if the design of the system

included fire flows. He further stated that existing used and useful rules do not encourage a utility to provide the excess capacity required for fire flow since it is not known when fire hydrants will be added to the distribution system. However, we have rejected hydraulic modeling for purposes of determining used and useful for transmission and distribution systems, and fire flows cannot be specifically considered in the lot count methodology we have approved.

Mr. Biddy proposed allowing fire flows only for the seven service areas for which SSU supplied test records. Mr. Terrero stated that some small facilities either without storage or with inadequate storage can provide fire flows, such as Point O'Woods and Fox Run. We concur. Indeed, we allow requested fire flows where fire hydrants exist in the service area. We include fire flows in the demands for source of supply and water treatment plant for those facilities without storage, and in storage and high service pumping for those facilities with storage. Because high service pumps are designed to handle maximum day demands plus fire flow or peak hourly demands, whichever is greater, we authorize the higher of the two used and useful percentages resulting from these criteria. For this, we rely, as did Mr. Biddy, in part on AWWA Manual M31, which states: "Design flow should be based on the peak hourly demand or the peak daily demand plus the fire flow requirement, whichever is greater."

In summary, we find it appropriate to include fire flows in calculating used and useful for certain components, when fire flows are requested and required, and some means exists for actually providing fire flows. We will include fire flows in source of supply and water treatment plant for service areas without storage and in storage and high service pumping for service areas with storage. Further, we will include fire flows for high service pumping only with maximum day demands, not with peak hour demands. We find that peak hour demand encompasses fire flow.

f. Maximum Day Flow

It has been our practice to use the average of the usages of the five highest-usage days in the maximum-usage month to determine the highest demand on water plant components. By averaging in this way, the effects of spiking anomalies such as line breaks, extensive flushing, or other unusual usages are minimized. In this proceeding, we have departed from this practice and approve the use of a singular maximum day flow to reflect the highest demand on water plant components.

In OPC's view, the single maximum day flow may include undetected or unrecorded leaks, flushing and unusual usage, in addition to allowable unaccounted-for-water. Therefore, OPC supported the use of the average of the five highest days in the maximum month, as has been our practice. However, SSU contended that the singular maximum day, with known anomalies such as main breaks, line flushing, and major leaks excluded, should be used to calculate used and useful for all water plant components, except storage. In addition, it proposed eight hours of the singular maximum day demand as peak hour demand for calculating storage.

SSU witness Hartman stated the single maximum day is used as the basis for designing water facilities. He noted that Rule 62-555.330, Florida Administrative Code, incorporates by reference sections of Ten States' Standards and the Water Treatment Plant Design Manual that require that criterion, and that, in his opinion, it is the correct criterion to be applied. He further stated that various components of the water delivery system are subjected to different demands, pointing out that storage and high service pumping must meet peak hour demands while other components need to meet maximum day demands.

Upon consideration, we find it appropriate in this proceeding to use a singular maximum day demand, exclusive of any abnormal events such as fire flows and line breaks, when calculating used and useful for water plant components. The utility has correctly purged the analysis of abnormal events. Until now, we have not used a singular maximum day demand, because it could have reflected an abnormal event. See Order No. PSC-93-1070-FOF-WS. We have opted for this method because of its leveling effect, which Mr. Hartman recognized. Furthermore, we find it appropriate to approve peak hour demand for calculating storage used and useful as eight hours of the singular maximum day demand.

g. Firm Reliable Capacity

Firm reliable capacity is the total capacity of supply wells, high service pumps, filters, or other treatment plant facilities with the largest unit out of service for routine maintenance or emergency repair. With multiple wells, two of the largest wells need to be considered unavailable. When units are removed for purposes of calculating used and useful, higher used and useful percentages result. However, with only one component, that component is considered 100 percent used and useful.

SSU pointed out that in its last rate case, Docket No. 920199-WS, we calculated used and useful on the basis of firm reliable capacities. We have more typically in past cases simply calculated

used and useful for water plant as a whole, with lines calculated separately. In those cases, firm reliable capacity was not an appropriate consideration. However, in this proceeding, we find it appropriate to address used and useful on a components basis.

Removing the largest unit or units is conservative in terms of safety. It enables the utility to determine whether under those circumstances it can meet demand. OPC witness Biddy testified that a design engineer should be conservative, building every recognized safety factor into all engineering designs. However, he contended that it is not economically feasible to use firm reliable capacity on more than one component, where the word component is broadly used to mean source of supply, pumping, or treatment. Thus, if OPC were to apply firm reliable capacity to wells, for example, it would not apply firm reliable capacity at the same time to high service pumping, reasoning that it would be unlikely that two such components would be scheduled for service or would break down at the same time. However, SSU witness Terrero stated that mechanical equipment will fail at the worst possible time and this cannot be limited to one component, of whatever sort.

Rule 62-555.315(1), Florida Administrative Code, requires a back-up well for 150 or more connections. Therefore, removing the largest well from used and useful considerations would be appropriate. The AWWA Manual M-31 states: "The reliability of a water supply system is dependent on the reliability of all the system components within that system." We find that the use of firm reliable capacities in the used and useful calculations for wells, high service pumps, and water treatment components is appropriate, because it provides utilities with an economic incentive to construct redundancy consistent with safety standards.

Mr. Biddy also stated that when a facility only has wells and no storage or high service pumps, the use of firm reliable capacity is appropriate. However, when storage or high service pumps are available, he stated that firm reliable capacity for wells is not applicable. For this, he relied on Recommended Standards for Water Works, which requires that the groundwater source shall equal or exceed maximum day demand and equal or exceed average day demand with the largest producing well out of service.

OPC's concerns are valid. However, we find that by recognizing firm reliable capacities for wells, water treatment components, and high service pumping, we are appropriately encouraging utilities to provide safe, efficient, and sufficient service in accordance with Section 367.111(1)(2), Florida Statutes. Therefore, we reject OPC's approach to firm reliable capacity and authorize the use of firm reliable capacity in each of the

calculations of used and useful for source of supply, high service pumping, and water treatment components.

h. Emergency Storage

Emergency storage is defined in AWWA Manual M-32 as follows: "Emergency storage provides water during emergency situations, such as pipeline failures, major trunk main failures, equipment failures (such as high service or booster pumps), electrical-power outages, water treatment facility failures, raw-water supply contamination, or natural disasters." The amount of emergency storage is an owner's choice, based on risk and desired degree of system dependability. SSU requested emergency storage only for its larger service areas, i.e., 1.0 mgd or greater. We find that it is reasonable to have emergency storage for the large service areas, above and beyond equalization storage to meet peak demands and storage for fire flow. The larger the customer base and the service area, the more the potential for mechanical problems and the lesser the economic burden on the customers. However, we note that emergency storage results in increased used and useful for storage investment.

SSU underscored its view that emergency storage was necessary by pointing to its use during the last hurricane on Marco Island and in fighting a recent forest fire at one of the former Deltona sites. SSU witness Hartman explained that fire flow storage, in addition to emergency storage, is designed for use on residential or commercial fires. SSU witness Terrero stated that emergency storage was used when a water main supplying raw water to the Marco Island lime softening plant broke. Lastly, SSU pointed out that in Lehigh's rate case, Docket No. 911188-WS, we recognized emergency storage in calculating used and useful. Lehigh is one of SSU's large service areas, and therefore, SSU's request in this proceeding is consistent with the allowance of emergency storage in the Lehigh proceeding.

OPC witness Biddy contended that emergency storage for any facility should not be allowed if it were not included in the original design criteria. Moreover, he stated that emergency storage is not a design criterion in Recommended Standards for Water Works, and that it is seldom included in designs because of cost. However, we note that there are tremendous economies of scale associated with ground storage tanks.

Upon consideration, we find it appropriate to approve SSU's request for recognition of an allowance for emergency storage of eight hours of average annual daily flow for its large service areas, namely, Amelia Island, Beacon Hills, Buenaventura Lakes,

Burnt Store, Citrus Springs, Deltona Lakes, Lehigh, Marco Island, Marco Shores, Marion Oaks, Sugarmill Woods, University Shores, and Woodmere. Although Burnt Store and Marco Shores do not meet the criteria of 1 mgd, we find that these service areas nonetheless have a need for emergency storage. Burnt Store is a reverse osmosis plant with complex water treatment and emergency storage would benefit the customers. Marco Shores is entirely dependent upon Marco Island for its raw water, and therefore emergency storage is also reasonable for this facility. SSU requested emergency storage for Chuluota, Sugar Mill, and Sunshine Parkway, but we find these service areas neither meet the size criterion nor present other justification for emergency storage. The emergency storage allowance is applied as a factor in the numerator in the used and useful calculation for storage for large facilities.

i. Peaking Factor

One of the purposes of storage is to meet peak demands. If a utility records its flows from storage on a diurnal basis, then the data to determine peak demands can be obtained. In the absence of such data, as with SSU, peak demands must be estimated. AWWA Manual M-32 permits peak demands to be estimated by applying an appropriate peaking factor to the maximum day demand.

OPC witness Biddy noted that AWWA Manual M-32 recognizes a range of peaking factors to be applied to maximum day demands, and urged the minimum of the range, which is 1.3. SSU contended that a peaking factor of 2.0, the range maximum, reflects reality and sound engineering design. Mr. Biddy acknowledged that for a facility serving approximately 10,000 people he had used a peaking factor of 2.0. SSU witness Hartman stated that in general the smaller the system, the larger the peaking factor needed. He noted that Melrose, which he considered to be very similar to SSU facilities, had a peaking factor of 2.9. He agreed that the peak demand could be determined on a plant-by-plant basis and then averaged, but he did not support that approach.

We do not find that SSU's filing in any case permits the approach advocated by Mr. Biddy, because it contains only data recorded approximately once every 24 hours, that is, daily, not instantaneous, demand. We instead approve the use of a peaking factor of 2.0 applied to the maximum day demand of each of SSU's service areas to determine peak hour demands.

j. Dead Storage Allowance

Dead storage is that capacity of a ground storage tank which is not drained out during normal use, since the centerline of the

pumping unit is above the bottom of the tank. Dead storage is not considered in elevated storage tanks since the pumps or drains can be placed at the lowest part of the tank. OPC witness Biddy testified that the minimum operating level of ground storage tanks should be determinable from as-built drawings. He did not examine as-built drawings or other relevant data, and, therefore, made no dead storage allowance in his used and useful calculations. SSU witness Hartman pointed out that as-built drawings are not always reliable for dead storage determination. Dead storage is a function of the net positive suction head (NPSH) of the installed pumps and if one changes a pump, the NPSH and the dead storage will change. Mr. Biddy acknowledged that the NPSH may affect the storage capacity of ground storage tanks.

We have recognized dead storage as a consideration when calculating ground storage tank capacity. The DEP recognizes dead storage when issuing permits. Mr. Hartman conceded that not all ground storage tanks have 10 percent dead storage, but offered that it was a useful average. We find it appropriate to approve an allowance of 10 percent of storage capacity as dead storage when calculating the used and useful capacity of ground storage tanks, but no such allowance when evaluating elevated storage tanks.

k. High Service Pumping Peak Demand

Only SSU's water plants that have finished water storage, exclusive of hydropneumatic tanks, have high service pumps. SSU contended that plants for which it requested fire flow peak demand should be peak hour plus fire flow for plants with less than 1 mgd capacity, and maximum day demand plus fire flow for plants with more than 1 mgd capacity. Where no fire flow was requested, SSU contended that peak demand should be peak hour demand.

SSU described its formula for high service pump used and useful calculations as comparing the maximum day demand, projected for growth, with the addition of fire flow, to the firm reliable pump capacity, without mention of a peaking factor. However, we note it applied a peaking factor in its calculations. The utility relied upon Rule 62-555.320, Florida Administrative Code, which, in pertinent part, provides that:

High service pumping and distribution facilities shall be designed to provide maximum hourly system demand without either development of a distribution pressure lower than 20 psi or other health hazards. Elevated storage with appropriate hydraulic characteristics may be combined with service pumping units or distribution components to meet this system demand.

This rule does not appear to require the utility's approach, that is, that peak demand be determined as peak hour demand plus fire flows. Moreover, we note that SSU has only two facilities with elevated storage.

SSU calculated peak hour demand as two times the maximum day demand and added to this the required fire flow to determine the total demand made upon high service pumps. Further, the utility used the firm reliable capacity of these pumps in its calculations. SSU's approach, the result of which is higher used and useful determinations, is very conservative in terms of safety. Although we allowed the utility to use peak hour demands plus fire flow in Docket No. 920199-WS, we are now persuaded that that was not an optimal approach.

In OPC's view, high service pumps are normally designed to handle maximum daily flows and any demands beyond maximum daily flows should be met by distribution storage tanks. We note, however, that since only those SSU service areas with storage have high service pumps, the demands on the high service pumps will include maximum daily flow and fire flows, when needed. OPC witness Biddy stated that without elevated storage, high service pumps need to operate in a higher and wider range of pumping head, which results in higher capital costs and less operating efficiency. However, OPC recognized that the use of maximum day demand plus fire flow or, when fire flow is not incorporated in the design of a facility, peak hour demand, is appropriate for calculating used and useful for high service pumps.

SSU witness Hartman testified that in small service areas small pumps are used to meet peak flows and that a single fire rated pump may be used for fire flow requirements. Mr. Hartman also asserted that "when distribution storage is not available and fire flow service is available, the standard design condition according to the Insurance Services Office in Jacksonville, many of the county codes, city codes and related standards, is the single maximum day plus fire flows or peak hourly demand whichever is greater." We agree with this, even when storage is available. Mr. Biddy stated that "[i]f fire flows are provided by distribution storage, no fire flow should be included in high service pump used and useful calculations." AWWA Manual M-32 provides that: "According to the Insurance Services Office, fire-flow demands should be superimposed on the average demand of the maximum day." Further, AWWA Manual M-31, following a discussion of rates of water use, provides that: "Design flow should be based on the peak hourly demand or the peak daily demand plus the fire flow requirement, whichever is greater."

Thus, we conclude that in determining used and useful for high service pumps, the peak demand to be used is the greater of the maximum day demand plus fire flows or the peak hour demand.

1. Facility Lands, Hydropneumatic Tanks, and Auxiliary Power

SSU witness Terrero stated that hydropneumatic tanks should be 100 percent used and useful because they are installed for surge suppression. He further stated that standby power is required by regulatory agencies and that the power equipment is designed to provide the least amount of power required to meet the needs of each plant. SSU witness Hartman stated that to consider facility lands, hydropneumatic tanks and auxiliary power to be anything less than 100 percent used and useful would result in significantly more expense to existing customers because a phasing-in process would be required by that method. In OPC's view, 100 percent used and useful percentages should not be applied to facility lands, hydropneumatic tanks or auxiliary power, unless justified through analysis.

We find that in those situations where a utility has clearly oversized land, analysis should be conducted, but we do not find this to be the case in any situation in this proceeding. On the other hand, we find that hydropneumatic tanks and auxiliary power need not be analyzed in order to determine used and useful. They are often unavailable in capacities consistent with immediate demand, and, moreover, though perhaps initially oversized, they are often later transferred temporarily or permanently to other plants where they may be more consistent with demands. Thus, we find it appropriate that in this proceeding, SSU's facility land, hydropneumatic tanks, and auxiliary power shall be considered 100 percent used and useful.

m. Wastewater Treatment Plant and Effluent Disposal Flows

SSU witness Hartman testified that most if not all calculations for wastewater treatment plants are based on the maximum month utilization, meaning the average of the days of the maximum month. The Ten States Standards also states that the design maximum day flow shall be used as a basis for design for sewers, lift stations, wastewater treatment plants, treatment units and other wastewater handling facilities. Where the utility's DEP operating permits for wastewater treatment plants show the flow upon which the capacity is based, we find that that flow should be used in used and useful calculations. This is the case for Beacon Hills, Buenaventura Lakes, Citrus Park, Holiday Haven, Jungle Den, Leisure Lakes, Marco Island and Marco Shores, whose permits specify annual average daily flows.

It has been our practice to rely on flow data in the most recent DEP operating permit to calculate used and useful percentages. Therefore, we find it appropriate to continue with the use of the flow upon which the DEP operating permit is based as the appropriate flow for used and useful purposes for wastewater treatment plant and effluent disposal. We note that the most recently-issued DEP operating permits contain information describing the flows upon which operating capacity is based. However, when such information is not available, we conclude that average daily flow in the maximum month, contained in the monthly operating reports submitted to the DEP, shall be used.

n. Iron filtration

The parties are in agreement that iron filtration equipment should be considered a water treatment component for used and useful purposes. We find it appropriate to authorize used and useful plant for SSU's service areas employing iron filtration equipment as 56.78 percent for Apache Shores, and 100 percent for Crystal River, Fox Run, Gospel Island, Lakeside, Palms Mobile Home Park, and Point O'Woods.

We have based calculations for all water treatment facilities on the maximum day demand, adjusted for growth, minus unaccounted for water, divided by the firm reliable capacity. Thus, we find it appropriate to treat iron filtration equipment as water treatment plant, and to determine the used and useful percentage for such equipment in the same manner as other water treatment plant on a service area by service area basis. Further, we find it appropriate that those service areas with iron filtration equipment have a separate used and useful percentage calculated as water treatment equipment, consistent with used and useful treatment for other water treatment processes such as reverse osmosis and lime softening facilities. We note that because the utility did not request separate consideration for source of supply and treatment, the used and useful percentage we authorize for Crystal River is greater than the utility's request.

o. Transmission, Distribution and Collection Lines

SSU proposed a methodology for calculating ERCs for determining used and useful on mains based upon a lots connected to lots available comparison that entails taking the average number of ERCs, multiplying it by the "ratio of customers" to ERCs, adding margin reserve, and then dividing this total by the number of lots with lines in front of them. To obtain the "ratio of customers," the utility compared the historical number of meters in service to the historical number of ERCs, yielding a ratio of lots (meters) to

ERCs. This ratio was then applied to the projected number of ERCs to yield a projected "number of lots" (meters) connected to the mains. This methodology was advanced by the utility apparently to be applied when the actual number of connected lots is not known or cannot be determined except by unreasonably laborious methods.

Nevertheless, SSU contended that it should be allowed the used and useful percentages authorized in the last rate proceeding for lines; and for the four Deltona facilities, those used and useful percentages achieved through hydraulic analysis. In OPC's view, in order to compare "apples with apples," the actual connected lots should be compared to the actual lots available. As we discuss fully below, we find it appropriate to authorize for use in this proceeding the "converted-ERCs" methodology, advanced by SSU in this proceeding, to determine the used and useful percentages for the utility's investment in mains, lacking as we do the actual number of connected lots.

In Docket No. 920199-WS, we approved a methodology proposed by SSU that compared unconverted ERCs with lots available. In many instances, that methodology resulted in the "number of lots" connected for SSU's facilities in excess of the actual number of lots available, thereby achieving a used and useful percentage greater than 100 percent. The potential mismatching effect of the unconverted ERCs methodology is graphic if one considers that a three inch meter is equivalent to 15 ERCs, giving a result, under that methodology, of 1,500 percent used and useful. SSU acknowledged that the methodology it proposed in this proceeding is a better one than that applied in Docket No. 920199-WS.

Using SSU's proposed lots connected to lots available methodology would result in many cases in a significantly lower used and useful percentage than that allowed in the utility's last rate case. For example, the used and useful percentage for mains at Druid Hills was 100 percent in Docket No. 920199-WS, but is 73.33 percent applying the proposed methodology. However, the utility did not agree that the difference was significant. SSU requested 100 percent used and useful plant for Druid Hills again in this proceeding because it was authorized in the last rate proceeding and no less of a system could provide the service to the Druid Hills customers. Furthermore, the utility noted that the 100% used and useful percentage requested for Druid Hills was based on customer density, pipe size and system layout. Indeed, SSU based its used and useful percentage requests for several facilities on "customer density." In our view, a "customer density" basis requires careful examination. When a utility requests 100% used and useful on lines because of customer density, pipe sizes, and system layout, it is saying that the utility could

not have installed fewer or smaller diameter lines to serve its entire customer base, and that the customers are located so close to one another as to create a high density. The problem with this analysis is that it is very subjective, while the lot count methodology is not.

Another problem encountered in determining the appropriate methodology for determining used and useful percentages on mains becomes apparent when considering Marco Island's transmission and distribution facilities. That facility's transmission and distribution mains have been considered 100 percent used and useful at least since May 26, 1987. See Order No. PSC-93-1070-FOF-WS. Yet, the utility even then projected water growth of 200 ERCs per year. With the lot count methodology we approve in this case, the used and useful percentage for mains is calculated as 44.1 percent.

SSU stated that the focus of a proper used and useful analysis is the extent to which prudent investment is used and useful to existing customers, and argued that the prudence of SSU's investment in lines it now owns and maintains is not at issue in this proceeding. It is of course true that investment may be prudent, but not used and useful, and recoverable through mechanisms other than through return on rate base. We find that it is a threshold question whether SSU's investments in the lines it now owns and maintains were prudent when made. In Order No. 22307, which approved Topeka Group, Inc.'s transfer of majority organizational control of Deltona Corporation's utility subsidiaries, issued December 12, 1989, we found that if an extension of service to a Deltona lot purchaser in accordance with the offering statements would result in an imprudent investment, either Deltona or Topeka would be liable for up-front costs. Thus, for the former Deltona service areas, we may appropriately determine whether lines installed in those service areas since the transfer to Topeka have been prudent investments, subject to used and useful analysis.

To illustrate how a utility should be allowed to earn a return on its minimum required investment, SSU witness Hartman used an example of an eight-inch diameter sewer lateral compared to a ten-inch diameter sewer lateral, where the lateral serves one customer, and the eight-inch diameter pipe is the minimum needed to meet regulatory requirements. Noting that the capacity difference between the two pipes is 60 percent, he concluded that under used and useful analysis, the utility would be permitted to recover 60 percent of the cost of the ten-inch diameter pipe installed, an amount a great deal less than the installed cost of the eight inch diameter pipe. We find the example is misleading because we do not consider the capacities of mains with the lot count methodology.

We understand that it may cost more to install ten-inch diameter mains than eight-inch diameter mains. However, the used and useful percentage calculated by the lot count method is applied to the total investment, regardless of main diameters.

Mr. Hartman applied the same example to support the utility's threshold plant theory. If the utility installs the ten-inch diameter pipe, then, he contended, only the actual cost differential should be at risk. While we could agree with this, the utility would be required to submit data describing both the regulatory investment and the investment undertaken.

In OPC's view, the lot count method allocates the water main costs fairly to all customers. Further, OPC witness Biddy stated that the lot count method does not fail to recognize the costs to accommodate fire flow and looped lines, because it allocates the total costs through used and useful percentages. We do not through the lot count methodology "penalize" the utility for installing larger diameter mains to meet fire flows. Thus, we find that the appropriate methodology to use for determining used and useful percentages for transmission, distribution and collection lines is to compare lots connected to lots available. To continue to allow the comparison of ERCs connected to lots available methodology would invite skewed used and useful percentages.

p. Reuse Components

Two statutory provisions specifically concern the ratemaking treatment of reuse facilities. Section 367.0817(3) states that:

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.
(Emphasis added)

Section 403.064, Florida Statutes, sets forth DEP's purview over reuse projects. Subsection (10) however, specifically directs that this Commission:

shall allow entities under its jurisdiction which conduct studies or implement reuse projects, including but not limited to, any study required by subsection (2) or facilities

used for reliability purposes for a reclaimed water reuse system, to recover the full, prudently incurred cost of such studies and facilities through their rate structure.
(Emphasis added)

SSU contended that the "clear intent of these laws is to encourage utilities to construct reuse facilities by ensuring that the full costs of such facilities will be recovered through rates." SSU witnesses Hartman and Harvey both testified that they construed Sections 367.0817 and 403.064 as mandating 100 percent used and useful for reuse facilities. Representatives of DEP and water management districts further testified that 100 percent recovery was intended. SSU contended that if we do not consider reuse facilities to be 100 percent used and useful, such a decision would create a disincentive to implement reuse, and would run contrary to the memorandum of understanding (MOU) between the Commission and DEP, and the intent of the DEP's representatives.

OPC, Nassau Associations and Marco contended that reuse facilities should only be considered 100 percent used and useful if the construction of the facilities is prudent, and if the facilities are specifically designed and used for effluent purposes. OPC further argued that existing customers should not pay for future customers, and that although reuse is encouraged by state agencies, all reuse facilities should not automatically be considered 100 percent used and useful.

We have reviewed the record, the arguments made by the parties, and relevant case law. We find that SSU's interpretation of the statutory language is incorrect. This Commission is not required to treat reuse facilities as 100 percent used and useful for the purpose of ratemaking.

The primary consideration is the statutory language itself. This Commission is charged with interpreting its own statutory provisions, and will not be overturned by a reviewing body unless clearly erroneous. Nassau Power Corp. v. Deason, 641 So.2d 396, 398 (Fla. 1984), and PW Ventures, Inc. v. Nichols 533 So.2d 281, 283 (Fla. 1988). Whether a used and useful calculation should rely strictly upon engineering matters, or should address other factors is a policy consideration for which this Commission has been accorded particular responsibility. Citizens v. Florida Public Service Comm'n, 488 So.2d 112, 114 (Fla. 1st DCA 1986). See generally McDonald v. Department of Banking and Fin., 346 So.2d 569 (Fla. 1st DCA 1977). As the MOU cited by SSU acknowledges, each agency is responsible for particular activities, and has agreed to

adopt and implement necessary policies. It is within our purview to exercise our ratemaking function.

The statute at issue permits recovery through rates, and does not indicate any direction at all as to rate base or other ratemaking considerations. The term "used and useful" is not mentioned in that statute or in Section 403.064, Florida Statutes. It is found instead in Section 367.081(2)(a), Florida Statutes, which addresses the procedure for ratemaking. SSU's argument constructs an entirely different meaning -- 100 percent used and useful -- to the term "all prudent costs... recovered in rates." "All prudent costs" does not equate to all costs, regardless of used and useful or other ratemaking considerations.

Moreover, the prudence of a cost is a different consideration from the determination of which property is used and useful. To interpret "all prudent costs" as signifying the entire cost without considering other fundamental ratemaking considerations such as used and useful, CIAC, AFPI, or Plant Held for Future Use or other appropriate adjustments would remove our discretion and review of reuse projects outside of prudence.

The determination that costs incurred were in fact prudent still does not necessarily equate to a finding that the facilities are 100 percent used and useful. Section 403.064 permits a utility to recover the prudent cost of reuse facilities through rate structure. In determining what the appropriate structure would be, the Commission must also consider AFPI and Plant Held for Future Use, which are methods of recovering prudent investment from future customers when those investments, while prudent, are not used and useful for current customers. Rule 25-30.434(1), Florida Administrative Code, defines AFPI as "a mechanism which allows a utility the opportunity to earn a fair rate of return on prudently constructed plant held for future use from the future customers to be served by that plant in the form a charge paid by those customers." AFPI charges are calculated, in part, by addressing the dollar amount of the non-used and useful plant and the accumulated depreciation. While one witness acknowledged that AFPI is available to permit a utility to recover carrying costs, SSU's witnesses on the subject of reuse primarily focused on used and useful as a mechanism for recovering the cost of reuse. They did not address any other mechanisms.

It is within our purview to interpret these statutes. We find that Sections 367.0817 and 403.064 do not require reuse facilities to be considered 100 percent used and useful. This conclusion is based upon principles of statutory interpretation, and the fact

that costs may be recovered through rate mechanisms other than a used and useful calculation.

Because we have determined that reuse facilities shall not be automatically considered 100 percent used and useful, we next address which components are reuse, and what their treatment should be in rate base. SSU included several wastewater plant components that it believed to be considered reuse. With rare exception, all the items listed by SSU are considered to be standard for all wastewater treatment plants and are included in the 1990 edition of the Recommended Standards for Wastewater Facilities.

Dr. David York, P.E., Reuse Coordinator for the Bureau of Wastewater Facilities at DEP, defined reuse as "the deliberate application of reclaimed water in concert with the department, as well as water management district rules, for a beneficial purpose" as contained in Chapter 62-610, Florida Administrative Code, Section 200. Dr. York agreed that Chapter 367, Florida Statutes, states that the utilities are to recover the full prudently incurred cost of such facilities as a condition to allowing recovery in rates.

SSU witness Mark Farrell, Assistant Executive Director of SWFWMD, testified that ensuring adequate water supplies is central to the mission of Florida's water management districts. Mr. Farrell testified that, among other things, reuse of reclaimed water is an integral component of meeting the state's future water demands. He testified that the MOU between this Commission and Florida's five Water Management Districts indicate the common objective of fostering conservation and reducing the withdrawal of ground and surface water. Dr. York also testified to the need to reduce the demand on water resources.

Utilities are permitted to recover prudently invested costs involved with reuse of reclaimed water, as charged by Section 367.0817, Florida Statutes. We have difficulty accepting some of the components identified as reuse by the utility's witnesses, such as, percolation/evaporation ponds and deep injection wells. Dr. York stated that the single pond system that is always wet has been specifically excluded from the definition of reuse. We do not see the logic that one percolation pond is effluent disposal and more than one is reuse simply because the aquifer is charged. Dr. York testified to the depletion of water resources despite the use of percolation ponds in several areas of the state, and that percolation ponds do not contribute to a customer reduction in demand for water.

Witness Hartman testified that if a pond is used for effluent disposal only, it is not reuse. SSU witness Denny testified that a wastewater treatment plant with one percolation pond will not cause a customer reduction in demand on the water source. He further testified that two or more would not contribute to a customer reduction in demand for water. Applying Dr. York's standard, the percolation ponds do not have a beneficial purpose. For example, the Marco Island percolation ponds provide backup for the irrigation system and injection well. There are no facilities available to pump the effluent from these ponds. Mr. Denny testified that holding ponds are completely different from percolation and evaporation ponds. He further testified that a holding pond cannot be utilized as a percolation pond, and that percolation ponds do not contribute to customer reduction of demand for water.

Deep injection wells are for effluent disposal only, because there is no way of retrieving the effluent to reuse it. The effluent does not recharge the aquifers because it is deposited far below their level. Dr. York stated that this type of deep well injects into a subsurface formation, rendering the water unusable due to saline and in essence eliminating it from the hydrologic cycle. The primary reason for encouraging reuse of reclaimed water is to reduce the demand for water from available water resources and that percolation ponds and deep injection wells do not contribute to reduction of customer demand for water. In fact, testimony demonstrated that injection wells exacerbate the water supply problem by eliminating water from the hydrologic system by pumping it into salt water and rendering it unusable. We find that anything that does not encourage reduction of demand or conservation will not be considered reuse. Moreover, many of the components used for reuse are standard to all wastewater treatment plants. From this perspective, percolation and evaporation ponds and deep well injection shall be eliminated from reuse consideration.

The determination of used and useful for reuse facilities must be considered on a case by case basis. The approved used and useful calculations for reuse facilities were derived from total facility calculations and are contained in Attachment B of this Order.

q. Plant-Specific Used and Useful Findings

Buenaventura Lakes Wetlands. According to Buenaventura Lakes' present domestic wastewater facility permit, the three-celled, 169-acre wetlands reuse system is permitted at .100 mgd. It is required to hold emergency discharge from the rapid exfiltration basins (REBs), storage during wet weather, and reuse water for

wetlands enhancement to maintain a productive wildlife habitat. The overall permitted disposal capacity of 1.930 mgd for the wastewater treatment facility includes the REBs at 1.330 mgd, the golf course at .500 mgd, and the wetlands system at .100 mgd.

SSU contended that no non-used and useful adjustment should be made because the wetlands are required by permit as backup for Buenaventura Lakes' effluent disposal. SSU witness Terrero stated that the wetlands are an important part of the effluent disposal facilities for the wastewater treatment plant. The disposal capacity of the wetlands has been determined on the basis of an evaluation of several years of operating data. Mr. Terrero stated that without the wetlands as a source of overflow disposal, the environment and public health could be adversely affected because SSU would have no other source available for disposal.

OPC contended that the Buenaventura Lakes rate base should be reduced by \$1,019,119, with a depreciation expense reduction of \$15,707. OPC asserted that the majority of the wetlands is not in use, and that SSU knew of the non-used and useful nature of the wetlands when it purchased Buenaventura Lakes. OPC witness Kim Dismukes testified that the 130 acres of the upper wetlands has not been used since 1989. However, she acknowledged that the 169-acre wetlands was part of the overall effluent disposal capacity for this service area.

We are not persuaded by OPC's proposed rate base and expense adjustments. We further find that the wetlands are entirely included as part of the permitted effluent disposal capacity for the Buenaventura Lakes wastewater treatment facility. It has been demonstrated to our satisfaction that the wetlands are a necessary part of Buenaventura Lakes' disposal capacity. That notwithstanding, we find that Buenaventura Lakes' effluent disposal used and useful is 82.87 percent.

Burnt Store Water Plant Capacity. In its initial filing, SSU indicated a water capacity of 333 gpm. SSU witness Terrero first testified that he considered each of two membrane skids to have a capacity of 190 gpm, resulting in a total capacity of 380 gpm, but later revised his testimony to 367 gpm with 10 percent of that deleted for maintenance procedures, resulting in a net capacity of 333 gpm. Mr. Terrero based this reduction for maintenance procedures on experience, but did not provide any other justification. OPC witness Biddy calculated the capacity as 378.6 gpm, rounding up to 380 gpm. Upon consideration of the record, we are persuaded by Mr. Biddy's calculation and find the appropriate capacity of the Burnt Store water plant to be 378 gpm.

Lehigh Non-Used and Useful Lines. In 1992, Lehigh Utilities, Inc. (hereinafter referred to as SSU or utility) and LAC executed a developers agreement which detailed the construction of water and wastewater facilities that would be used to serve customers in Lehigh Acres. Under the agreement, LAC would construct utility assets, advance those assets to the utility, and subsequently be reimbursed by the utility as customers connect to the system. In 1994, the terms of the agreement were enhanced, resulting in a modified developers agreement, pursuant to modified escrow agreements with the states of Michigan and New York, wherein LAC is permitted to withdraw escrowed funds to construct utility assets in the Lehigh service area. According to the terms of the new agreement, SSU will now record those assets constructed by LAC with an offsetting refundable advance to LAC. As future customers connect, SSU reimburses LAC for the connection charges.

We note that we have referred to LAC as the party that constructed the non-used and useful lines. In fact, Lehigh Corporation (referred to as Lehigh throughout this Order) is the developer that constructed the lines. Lehigh is a wholly owned subsidiary of LAC. To remain consistent with the testimony provided, we utilized the "LAC" acronym throughout the discussion of this topic, keeping in mind that the entity that constructed the lines is actually Lehigh Corporation.

Utility witness Judith Kimball addressed SSU's adjustment to UPIS for the cost of constructing lines in the Lehigh water and wastewater service areas. Ms. Kimball explained that the associated advances from LAC were reflected in the MFRs. The value of constructed facilities was not included in the 1995 and 1996 capital budgets of SSU because they are not SSU-funded projects. Therefore, the utility made an adjustment to UPIS to offset the advances for construction shown in rate base for the same period or year.

A review of the rate base impact of SSU's calculation of non-used and useful plant in relation to the appropriately recorded advances for construction indicates the positive impact on rate base of the non-used and useful amount in both the water and wastewater plants. Ms. Kimball explained that all utility assets constructed with advances are included in UPIS. A non-used and useful percentage is applied to this large UPIS balance, resulting in a non-used and useful amount smaller than any associated advances.

OPC witness Dismukes contended that the utility did not properly calculate Lehigh non-used and useful plant. She testified that the utility included substantial amounts of non-used and

useful assets constructed by LAC in rate base without the corresponding offset to refundable advances. She explained that the utility proposed certain dollar amounts of assets, related to LAC and the modified escrow agreement, to be included in water and wastewater rate base. However, according to the utility's response to discovery, of the proposed amounts, only a small portion related to customers which had already connected to the plant.

Ms. Dismukes noted that between 1994 and 1996 the non-used and useful percentage of transmission, distribution, and collection lines decreased, contrary to expectations when a utility projects positive customer growth. Ms. Dismukes further stated that the utility failed to add to the denominator of the used and useful calculation the increase in lots as a result of the addition of T&D and collection lines. This oversight was apparently clear when an analysis of the number of available lots for both the water and wastewater plants remained unchanged between 1994 and 1996. Ms. Dismukes proposed adjustments to increase non-used and useful for both Lehigh plants.

Utility witness Kimball rebutted Ms. Dismukes' analysis of Lehigh non-used and useful plant based on simple average versus an appropriate use of a 13-month average methodology. Ms. Kimball challenged Ms. Dismukes' assertion that the utility's discovery response indicated that only a small portion of the proposed assets related to customers who have connected to the plant. While Ms. Dismukes may have inferred this from looking at the numbers alone, the rationale was not clear. Ms. Kimball accepted OPC's assertion that the utility failed to calculate the appropriate non-used and useful percentage. She further stated that if a downward adjustment is made to Lehigh UPIS, the same adjustment should be made to the advances before a non-used and useful percentage is applied. Thus a zero rate base impact has no impact on the revenue requirement.

The major points of contention are that SSU's calculation of non-used and useful lines contained the wrong number of lots in the denominator of the formula, and the non-used and useful lines and advances do not reflect a zero rate base impact. Our analysis verified the inaccuracies in the lot counts as indicated by OPC witness Dismukes. The plant maps indicated actual lot counts to be 9,607 and 5,992 for the water and wastewater plants, respectively. This resulted in non-used and useful calculation of 37.43 percent for water and 22.33 percent for wastewater.

We arrived at a net non-used and useful adjustment to water transmission and distribution mains of \$2,306,461. When compared to the associated advances of \$1,903,990 reflected on the utility's

water rate base schedule, it is clear that no adjustment to non-used and useful advances is necessary, as net non-used and useful lines more than offset advances. The net non-used and useful adjustment to wastewater collection lines amounts to \$1,171,850. Compared to the associated advances of \$1,595,969 reflected on the utility's wastewater rate base, it is apparent that a decrease of \$424,119 must be made to non-used and useful wastewater advances to affect a zero rate base impact.

We shall therefore decrease non-used and useful wastewater advances by \$424,119. No adjustment shall be made to non-used and useful water advances. Based on the foregoing adjustments, the net non-used and useful adjustments shall be a decrease to water rate base of \$670,056 and a decrease to wastewater rate base of \$289,397.

Marco Island Deep Well Injection. In the last Marco Island rate proceeding, the utility's investment in the deep well was allocated between water and wastewater. See Order No. PSC-93-1070-FOF-WS, at 10. That order also implied that no non-used and useful adjustment was made to the deep well on the water side of the investment, and that the wastewater plant was 78 percent used and useful. We find it necessary to review each use of the well in terms of its used and usefulness to both water and wastewater customers in this proceeding.

OPC witness Biddy calculated a 37.24 percent used and useful percentage based on the average daily flow in the maximum month, projected to 1996. This flow appropriately included both effluent from the wastewater plant and brine from the reverse osmosis water plant. We note that in their post-hearing filings, OPC and Marco relied upon several late filed deposition exhibits, only one of which was admitted into the record.

SSU witnesses Hartman and Terrero testified that 100 percent of the well is needed for the reverse osmosis plant and as a back-up for effluent disposal/reuse. Mr. Hartman testified that no less of a facility could have been constructed to meet the present functions. SSU witness Terrero testified that effluent from the Marco Island wastewater plant goes first to irrigating golf courses then to the injection well. Because of the costs, the last disposal option is to transport effluent to the percolation ponds. Additionally, Mr. Terrero pointed out that the percolation ponds are needed as a back-up to the injection well. Based on this evidence, we conclude that the injection well is an integral component to both the reverse osmosis plant on the water side and to the wastewater treatment plant on the reuse side.

For the foregoing reasons, we will not make any adjustments to the utility's investment in the deep injection well other than applying 78 percent used and useful to wastewater treatment plant and effluent disposal. Our calculations as to all used and useful components are set forth in Attachment B, and discussed below. Because the investment in the deep well appears to have been allocated and booked to both the water and wastewater facilities, these used and useful adjustments will be applied to that investment based on its used and usefulness to both water and wastewater customers.

Sugarmill Woods Wastewater Treatment Plant Capacity. S S U witnesses Bliss and Goucher stated that the correct Sugarmill Woods wastewater treatment plant capacity is its permitted capacity, 500,000 gpd. SSU witness Terrero stated that the plant's capacity is limited to 400,000 gpd by the clarifier, but that the utility does not object to recognizing the capacity to be 500,000 gpd.

The utility was granted a construction permit by the DEP to enlarge the plant to 700,000 gpd by re-rating the oxidation ditch, adding a second clarifier, dual chlorine contact chambers, and sludge holding pond. Both Mr. Bliss and Mr. Goucher affirmed that the additional clarifier was not constructed. Mr. Goucher stated, furthermore, that the utility has no present plan to construct the second clarifier. Additionally, to re-rate the oxidation ditch to 700,000 gpd, another rotor would be needed on the ditch. In consideration of this testimony, we find that the Sugarmill Woods wastewater treatment plant capacity is 500,000 gpd.

r. Used and Useful Percentages Applied

We do not agree with SSU that we may not authorize in this proceeding a used and useful percentage less than we authorized in an earlier proceeding. There are a variety of circumstances that can result in a decrease in used and useful plant. Utility witness Ludsen stated that SSU did not adjust used and useful levels to levels below those set forth in our order last establishing used and useful levels, in the absence of some modification of facility capacity. SSU has addressed only one of these circumstances, a decrease in demand, in asserting that a decreased used and useful percentage would be confiscatory. We would not find it appropriate to decrease used and useful plant where that is indicated by a decline in demand, which, for example, might result from conservation measures. On the other hand, we do find it to be appropriate to authorize a new methodology we determine to be superior to the methodology we authorized in an earlier proceeding, even if the result is to decrease used and useful plant.

Thus, in summary, we find that the level of used and useful plant determined in an earlier proceeding shall not be decreased if used and useful plant is now less because of a decline in demand. Furthermore, we find it appropriate to authorize a decreased level of used and useful plant where indicated by the addition of new plant. In addition, in this proceeding, we find it appropriate to authorize a decreased level of used and useful plant if that is indicated through the application of the lots connected-to-lots available methodology for transmission, distribution and collection lines, which methodology we have herein adopted. Lastly, it would be appropriate, depending upon the facts and circumstances, to correct for mistakes in earlier proceedings in calculations of used and useful plant. While we adopt these findings as a general statement of policy, we caution that we would find it appropriate, whenever used and useful in a current proceeding differs significantly from that found in a prior proceeding, to depart from this policy should we find that to be justified by equitable considerations.

s. General Adjustments to Used and Useful Calculations

Wherever a used and useful percentage was calculated that was equal to or greater than 95 percent, we rounded the used and useful percentage to 100 percent. However, we consider the number of ERCs involved in that rounding as margin reserve. In many instances, the used and useful percentages as calculated exceeded 100 percent. Although we show the actual calculation results in Attachment B in order to indicate the present need to increase capacity, we have applied only 100 percent in those cases. SSU provided different projections for ERCs for both Marco Shores and Burnt Store. However, not all of the data needed was included; therefore, we derived the linear equation based on the given data so that the missing data could be calculated.

t. Specific Adjustments to Used and Useful Calculations

East Lake Harris and Friendly Center. We had calculated for these two service areas, which were stand-alone in the utility's last rate proceeding, used and useful of 100 percent for all components except for hydropneumatic tanks. In accord with our decision below, we find it appropriate to consider the hydropneumatic tanks to be 100 percent used and useful. These two service areas have been interconnected. Because we have found the water components for each to be 100 percent used and useful, we find that they are 100 percent used and useful as interconnected.

Imperial Mobile Terrace. We have removed the projected second well for Imperial Mobile Terrace from the 1996 budget because the

utility did not adequately support its inclusion. Therefore, we have not added any capacity to source of supply.

Sunny Hills. SSU calculated used and useful percentages separately for Sunny Hills' two service areas. However, the investment for these components is not segregated. Therefore, we have applied the used and useful percentages calculated for the larger service area to the total investment.

Buenaventura Lakes. As stated herein, we have authorized used and useful percentages for wastewater plant and effluent disposal greater than the utility's request for Buenaventura Lakes. However, the utility appears to have erred in not including margin reserve in its calculation.

Plant and effluent disposal. SSU requested separate used and useful percentages for wastewater treatment plant and effluent disposal, and we performed such separate calculations. There are four instances, however, where the capacities are different for wastewater treatment plant and effluent disposal. However, NARUC account 380.4 is an aggregate of both treatment plant and effluent disposal investment, and the utility did not file a break-out of separate investment for all of the facilities in question. For Deltona Lakes and Lehigh, the break-out of investment was provided and the appropriate percentages were applied to the appropriate dollars. For Salt Springs and Zephyr Shores, it was not, and so we applied 100 percent used and useful to account 382.4, outfall sewer lines, while the treatment plant used and useful percentages were applied to account 380.4.

Reduced wastewater treatment plant capacities. Three of SSU's wastewater treatment plants have limited operating capacity because of effluent disposal capacity. For Citrus Park and Sunshine Parkway, DEP has noted the capacity limitation on the operating permits. The permit for South Forty has no such notation; however, for consistency, we have utilized the lower capacity as filed by SSU.

Reduced demands. We note that demands on the wastewater facilities are lower in several service areas than those recognized in Docket No. 920199-WS, including Chuluota, Leisure Lakes, Morningview, Salt Springs, and Zephyr Shores. Nevertheless, consistent with our finding above, we have authorized in this proceeding the used and useful percentages authorized in the earlier proceeding.

u. Used and Useful: Conclusion

The authorized used and useful amounts on a component basis for SSU's facilities in this proceeding are illustrated in detail in Attachment B to this Order. These calculations reflect all of the findings made herein with regard to used and useful plant.

6. Unaccounted-For-Water

Unaccounted for water (UFW) is non-revenue producing water which is not accounted for as sold or used for other purposes such as flushing, fire department, or plant use. In this proceeding, we took official recognition of Orders Nos. 23511, issued September 18, 1990, and 24485 issued May 7, 1991. Those orders express, in part, our policy of allowing 10 percent of the water available (pumped or purchased) as an acceptable level of unaccounted for, non revenue producing water.

Utility witness Denny, citing the American Water Works Association's Manual M8, testified that UFW in a particular system might range from as high as 35 percent to as little as five percent. Factors such as variable and or high system pressures, old piping, extensive piping and distribution systems which serve low-usage, residential customers can contribute to a high percentage. That manual further stated that an appropriate level of UFW could range from ten to 20 percent for fully metered systems with adequate meter maintenance and conditions of service.

The utility claimed that the explanations and adjustments contained in its MFRs for each plant should be consolidated to produce a company-wide UFW level of 10.9 percent. The utility also proposed that no adjustments be made to operations and maintenance expense associated with UFW levels.

SSU witness Denny testified that by looking at the percentage on a system-wide basis, the utility would be encouraged to lower an already acceptable percentage at a high-use facility. Mr. Denny stated that a one percent reduction to UFW in the high service area may represent a much greater water saving than a 10 percent reduction to UFW in a low use service area. However, Mr. Denny could not provide a specific example of this theory in relation to SSU's plants.

OPC witness Biddy testified that this Commission should allow no more than 10 percent for each water system. Mr. Biddy further contended that we should evaluate the level of UFW on an individual, by-plant basis. The Nassau Associations and Marco, et al, agreed with OPC's position.

We find the position of OPC and its witness to be the appropriate methodology for determining UFW. The appropriate percentage of UFW in this proceeding is 10 percent. Moreover, a company-wide unaccounted for water percentage does not accurately depict a true picture of the utility's unaccounted for water, nor does it encourage a utility to address plant-specific problems. Therefore, we have evaluated each service area's UFW on an individual basis. Any facility with UFW of ten percent or above shall be considered excessive. Our calculations are set forth in Attachment A of this Order.

In addition to used and useful adjustments to plant made herein, we traditionally adjust the chemical, purchased power and purchased water expenses where appropriate, such as in Orders Nos. 23511 and 24485. This is done to compensate for the additional chemical, and purchased power required to treat the unaccounted for, non-revenue producing water. In the case of purchased water, the adjustment disallows expenses for excess water purchased by the utility and unaccountably lost.

SSU contended that an UFW adjustment should not be made for several plants where specific meters were registering higher than true flows. Mr. Denny also provided specific explanations regarding those facilities. Meters have been replaced or recalibrated at Amelia Island, Woodmere, and Lehigh resulting in lower UFW percentages. At Beecher's Point, the UFW has decreased to 5.7 percent after the utility began purchasing water from the town of Welaka. At Valencia Terrace, upon acquiring facility in 1995, the utility discovered several unmetered sites, and installed meters on those sites. We find that the utility has presented sufficient explanation of these UFW percentages, and we will not make any UFW adjustments for these plants.

OPC witness Kimberly Dismukes testified in support of a UFW adjustment of \$67,121. However, Ms. Dismukes agreed that she had used the wrong column from the MFRs to calculate the excess UFW adjustment in her schedule. Using the proper column, we have recalculated the UFW adjustment as \$50,130. Then, subtracting the five excluded service areas listed above, we have arrived at a total adjustment of \$22,774 for UFW. This amount represents an adjustment of \$4,912 for purchased water, \$13,750 for purchased power, and \$4,112 for chemical expenses.

7. Infiltration and/or Inflow

For purposes of determining whether the level of infiltration and inflow in wastewater facilities is acceptable, SSU used the method set out in EPA handbook Sewer System Infrastructure Analysis

and Rehabilitation (EPA/625/6-91/030) at page 7. This method provides that no further analysis is necessary if domestic wastewater plus non-excessive infiltration does not exceed 120 gallons per capita per day (gpcd) during periods of high ground water. The flow rate of 120 gpcd consists of 80 gpcd domestic waste and 40 gpcd of non-excessive infiltration. On this basis, SSU presented an infiltration/inflow analysis of its 45 wastewater plants (five nonjurisdictional) that showed eight of them with infiltration/inflow in excess of allowance. To apply this method, SSU determined the populations for each of the related service areas using a factor of 2.7 persons per meter, even though the EPA method recognizes the use of a factor varying from 2.2 to 3.5. SSU stated that the use of this factor for service areas with large multi-family condominiums or apartments or commercial or industrial complexes, such as Amelia Island, Sunshine Parkway, South Forty, Florida Central Commerce Park, and Marco Island results in understatements of allowable infiltration and inflow. Moreover, SSU stated that for the company as a whole, the level of infiltration and inflow is well within EPA guidelines at 26.3 percent under allowance.

OPC witness Biddy proposed that the infiltration and inflow allowance be determined using a method set out in Ten States Standards, Recommended Standards for Wastewater Facilities. That method allows 200 gallons per inch of pipe diameter per mile per day as an acceptance guideline. Another allowance guideline is set out in Water Pollution Control Federation (WPCF) Manual of Practice No. 9. This guideline allows from 375 to 625 gallons per inch diameter of pipe per mile per day, depending on the type and the age of the collection system. Mr. Biddy acknowledged that the WPCF guideline is a more appropriate allowance for old systems, whereas the Ten States Standard guideline is a more appropriate guideline for new systems.

We find that the EPA population method is appropriate when service area populations are known and do not vary seasonally. However, the use of the factor of 2.7 to normalize meter connections readily leads to overstatements of infiltration and inflow allowances in the service areas composed of retired single family and/or seasonal residents, as SSU witness Terrero and Mr. Biddy acknowledged. Of the 40 jurisdictional plants analyzed for infiltration and inflow in this proceeding, as many as eight infiltration and inflow allowances appear to be overstated.

We find that the preferred method for determining the amount of infiltration and inflow is to subtract 80 percent of water sold from the wastewater flows measured at the treatment plant. This method is found at section 3.5.7.4.a in the aforementioned EPA

handbook. Mr. Biddy stated that this would produce as accurate a measurement of infiltration and inflow as is possible. Thus, we find it appropriate to apply the method of determining infiltration and inflow by subtracting 80 percent of water sold from wastewater flows measured at the treatment plant to those plants where populations are not known with reasonable accuracy or vary significantly by season. This method is based on the physical attributes of the collection system, and does not require consideration of populations. Where populations are known with reasonable accuracy and do not vary seasonally, we find it appropriate to apply the EPA population method. Furthermore, we find it appropriate to apply the WPCF infiltration and inflow allowance of 375 to 625 gallons per inch diameter of pipe per mile per day, taking into account the type and age of the collection system, in the former case to determine whether the amount of infiltration and inflow is excessive.

Based on the methodology of determining infiltration and inflow by subtracting 80 percent of water sold from wastewater flows measured at the treatment plant, four wastewater facilities have excessive infiltration and/or inflow: Burnt Store, Lehigh, Holiday Haven and Jungle Den. We have not required adjustments for the Burnt Store and Lehigh service areas, because SSU has begun corrective action for the infiltration problems in these service areas by inspecting collection lines with motorized TV cameras. The adjustments for Holiday Haven and Jungle Den were calculated first by estimating the infiltration amount as total wastewater flows minus 80 percent of potable water, and second by applying an allowance of 500 gallons per inch of pipe diameter per mile per day.

Mr. Biddy testified that adjustments should be made for all wastewater facilities shown by SSU to have excessive infiltration and/or inflow, including Amelia Island, Sunshine Parkway, South Forty, Florida Central Commerce Park, Lelani Heights, Beecher's Point and Marco Island. SSU stated that the application of the EPA allowance of 40 gallons per capita per day had understated allowances for those seven service areas due to underestimated populations. Applying the methodology of subtracting 80 percent of water sold from wastewater flows measured at the treatment plant and allowing 500 gallons per inch of pipe diameter per mile per day, we find no adjustments necessary for these seven service areas.

In support of SSU's methodology, Mr. Terrero testified that the selection of 2.7 from a permissible range of 2.2 to 3.5 persons per household represents a reasonable average to use for infiltration and/or inflow analysis, inasmuch as this range was

derived from nationwide studies. We find that if a single number were to be used it would be much closer to 2.2 because of the large number of retirees and part-time residents in Florida as compared with the nation as a whole. Also, this number could have easily been varied to better approximate populations in discrete service areas, rather than using one number for all service areas.

In consideration of the above, we find it appropriate for Holiday Haven to adjust demand for purposes of used and useful plant calculations by 3,593.1 gpd and to adjust lift station power and plant operating expenses, power, and chemicals by 16.9 percent. With an infiltration and/or inflow allowance of 12.7 percent of wastewater flows, we find that Holiday Haven has an infiltration/inflow rate of 29.5 percent of total flows, or an excessive infiltration and/or inflow rate of 16.8 percent. Further we find it appropriate for Jungle Den to adjust demand for purposes of used and useful plant calculations by 7379.5 gpd and to adjust lift station power and plant operating expenses, power, and chemicals by 56.5 percent. With an allowance of 25.6 percent of wastewater flows, we find that Jungle Den has an infiltration/inflow rate of 82.1 percent of total flows, or an excessive infiltration and/or inflow rate of 56.5 percent.

8. Accumulated Depreciation

a. Depreciation on Non-Used and Useful Facilities

SSU proposed to reduce the 1996 beginning balance of accumulated depreciation. SSU witness Kimball testified that the adjustment intended to address the cumulative effect of depreciation taken on non-useful assets for which there was no established AFPI tariff, following Dockets Nos. 920199-WS and 920655-WS. The utility contended that this adjustment related to the time period prior to 1991, when no AFPI tariffs were in effect, and for non-used and useful water and wastewater mains at Deltona Lakes and Marco Island for 1992 through 1994.

OPC witnesses Larkin and Deronne recommended a total disallowance of SSU's proposed adjustment, contending that the utility's adjustment was retroactive and inappropriate for determining a going-forward rate base. Mr. Larkin and Ms. Deronne stated that SSU's adjustment seeks to reevaluate a past position and remedy the impact of that position by collecting revenues it could have collected previously. The OPC witnesses stated that SSU had offset depreciation expense associated with non-useful assets in those prior cases and could have requested similar treatment for accumulated depreciation. According to OPC, SSU should have known which plants had an authorized AFPI tariff. Because accumulated

depreciation is a derivative of depreciation expense calculations, any offset to accumulated depreciation should have been easily determined. The witnesses agreed that it would make no difference in determining if the adjustment was retroactive, if the assets in the instant case were non-used and useful and had never been included in rate base.

Utility witness Bencini rebutted the testimony of OPC by stating that this was the first opportunity SSU had to correct errors in previous cases, and the adjustment was not a reevaluation of SSU's position. Because the plants did not have approved AFPI tariffs prior to Docket No. 920199-WS, an adjustment was necessary to reflect the depreciation taken on these assets since January 1992, at which time the AFPI tariffs went into effect. Mr. Bencini explained that SSU had not reflected any non-used and useful related to Deltona Lakes and Marco Island and, therefore had not requested an AFPI tariff for these plants.

Mr. Bencini testified that this Commission should have offered the utility a rate of return on the non-useful plant through an approved AFPI tariff. Mr. Bencini explained that because the assets involved in this issue are non-used and useful, thus never included in rate base for ratemaking purposes, the adjustment cannot be retroactive in nature. The adjustment, he believed, simply corrected the impact of prior period errors. Moreover, the utility requested that this Commission consider increasing the adjustment by \$101,950 for depreciation expense related to the years 1995 and 1996 for the Deltona Lakes and Marco Island plants. Mr. Bencini explained that the original proposed adjustment considered expense incurred through 1994; the requested AFPI tariffs in this proceeding will not be in effect until January 1997, thus the additional requested amount.

The utility contended that it was the Commission's error for not establishing an AFPI tariff on non-used and useful plant, even though the utility did not request approval of such a tariff. Also, we note that the utility did not request reconsideration or appeal our decisions in the dockets related to this issue. Mr. Bencini also stated that the utility had been working on proposed adjustments to accumulated depreciation prior to the end of 1994. The utility's support for those adjustments was not ready until this current filing.

The length of time involved in reconciling prior Commission orders to rate base is completely irrelevant in our view. It was the utility's responsibility to recognize any non-used and useful adjustments made in Docket No. 920199-WS. In Order No. PSC-93-0423-FOF-WS, we stated: "In addition, we have only calculated AFPI

charges for those systems for which the utility requested an AFPI charge." Order at 107. By merely reading this portion of the Order, SSU had enough basis on which to file for reconsideration; there were no dollar amounts required to be calculated for the utility to take action.

In Order No. PSC-95-1376-FOF-WS, issued November 6, 1995, in the application for a rate increase by Ortega Utility Company (Ortega), we denied Ortega's request for authority to reverse depreciation expense as a form of retroactive ratemaking. We found that the adjustment was not a prior period adjustment, because the service life of plant was not extended, nor did the adjustment correct an obvious error. We noted that whether the adjustment is titled a correction to accumulated depreciation or a correction to CIAC, the impact is the same: rate base is increased to eliminate a loss that has already been recorded.

The utility's adjustment does not qualify as a prior period adjustment. Like Ortega, SSU requested that current customers pay for past losses or errors, however the adjustment might be defined. Contrary to SSU's argument in its brief, the fact that SSU's request relates to non-used and useful assets is irrelevant.

We are not persuaded by SSU's argument that the proposed adjustment is consistent with the principles of equity and fairness of GTE Florida Inc. v. Clark, 668 So.2d 971 (Fla. 1996). In that decision, the Court found that the Commission had made an error on a prior remand decision. The circumstances are completely different in this current case. The decisions on the previous rate proceedings were not found to be in error on the issue of AFPI, nor has SSU demonstrated in this docket that Commission errors were made.

We conclude that SSU's request constitutes retroactive treatment in that it seeks recovery for depreciation taken on non-used and useful plant for which SSU should have requested an AFPI tariff. The utility should have taken into account the possibility that plant would be found less than 100 percent used and useful. SSU had the opportunity to remedy any differences it may have had with Commission adjustments in the prior proceedings, either by requesting an AFPI tariff, or filing a motion for reconsideration once the Commission issued its final order in the prior rate proceedings. Therefore, the utility's adjustment is disallowed. We have reversed the utility's adjustments to accumulated depreciation for the respective plants, thereby increasing accumulated depreciation in total by \$956,915 and \$904,261 for water and wastewater, respectively.

b. Guideline Depreciation and Amortization Rates

SSU requested an adjustment to reduce accumulated amortization of CIAC to correct what it contended was an incorrect booking from two previous rate proceedings.

Utility witness Kimball testified that for the 1991 test year's depreciation rates in Docket No. 920199-WS, the utility used the average life rates pursuant to Rule 25-30.140, Florida Administrative Code. While this is proper treatment, it should not be reflected on the company's books until the revenue associated with such expenses can be properly matched. The final rates in that docket did not go into effect until September, 1993. The utility's proposed adjustment in the current MFRs restates the accumulated depreciation beginning points to reflect the 2.5 percentage rate for 1991 and continues through August, 1993 for all plants that had not already fallen under Rule 25-30.140, Florida Administrative Code.

The utility also proposed a similar treatment for several of the Deltona plants, reverting back to 1989, and to the MFRs prepared for Docket No. 900329-WS, which was subsequently dismissed. The utility did not change the 1989 rates in keeping with new guideline rates; therefore, the MFR workpapers for the 1991 test year were inaccurate. SSU's net adjustment due to changes in guideline depreciation rates decreases accumulated depreciation by \$717,262. The impact on rate base would be an increase of \$199,086 and \$518,176 for water and wastewater, respectively.

OPC objected to SSU's proposed adjustment. OPC witnesses Larkin and Deronne testified that SSU's proposal is a retroactive adjustment to its books for items it did not fully recover in rates in the past. Consequently, OPC recommended a complete disallowance of SSU's adjustment.

In rebuttal, Ms. Kimball stated that the utility did not recover the new depreciation rates in the past. Although the new rates were used to calculate depreciation in prior MFRs, the accompanying revenues were not in place to recover that expense. Ms. Kimball further contended that the utility's restatement of accumulated depreciation for the Deltona plants for 1989 and 1990 was simply correction of an error based on incorrect depreciation rates. The error continued to be undiscovered after Docket No. 900329-WS was dismissed, and affected depreciation expense numbers through 1991 in Docket No. 920199-WS. Ms. Kimball also stated that while the adjustment to CIAC amortization is appropriate, the known

downward adjustments should be offset against known upward adjustments.

In support of its position, SSU cited Order No. PSC-95-1376-FOF-WS (Ortega order). As noted herein, by that order we reduced the company's reported balances for accumulated depreciation and accumulated amortization of CIAC to reflect the increment of expense associated with guideline rates going into effect before the implementation of increased service rates. Similarly, in Order No. 20434, issued on December 8, 1988, regarding Orange-Osceola Utilities, we held that the utility did not correctly implement the depreciation and amortization rates approved under a prior order, concluding that the depreciation rates should have been instituted when the final service rates became effective.

We do not agree with OPC's assertion that SSU's adjustment is retroactive ratemaking, which results when a utility attempts to recover past losses from current and future customers. In this instance, the utility's adjustment corrects an error that occurred when increased guideline depreciation rates were put into effect before the implementation of increased service rates, resulting in a mismatching of expenses with revenues. The higher depreciation expense is not actually being recovered, as it is being offset against the lower service rates. As demonstrated by the orders cited immediately above, such an adjustment is not retroactive ratemaking.

Accordingly, we accept the utility's proposed adjustment to decrease accumulated depreciation by \$199,086 and \$518,176 for the water and wastewater plants, respectively. We will also make the necessary per plant adjustments to CIAC amortization. The cumulative decreases to CIAC amortization total \$128,751 for water and \$135,129 for wastewater. However, we disagree with Ms. Kimball's testimony that the known downward adjustments should be offset against known upward adjustments.

9. Contributions-in-Aid-of-Construction (CIAC)

a. Imputation of CIAC Associated with Lehigh Assets

As previously stated, LAC is the sole stockholder of Lehigh, which is the developer of land owned in Lehigh Acres. TGI owns 100 percent of the stock of SSU and approximately 80 percent of the stock of LAC. MP&L owns 100 percent of the stock of TGI. In other words, MP&L is in control of the regulated SSU and the nonregulated Lehigh.

We admitted into evidence a December, 1993, letter written by Ms. Laura Holquist of Lehigh, which detailed the company's accounting treatment for \$5.2 million held in New York and Michigan escrowed cash accounts. These funds came from residents in New York and Michigan who had purchased lots in Lehigh, Florida, as early as 1973. The escrow accounts were established to ensure the availability of money for water and wastewater line installations at the time the lot owner builds on the property. Originally, it was thought that the funds belonged to the lot purchasers; however, research performed in the spring of 1993 by Lehigh's law firm concluded that the funds actually belonged to Lehigh. Additionally, by Order No. PSC-93-0301-FOF-WS, issued February 25, 1993, in the Lehigh Utilities, Inc. (LUI) rate docket, we concluded that LUI was not a party to the escrowed funds and had no access to the funds. Therefore, we made no adjustments to rate base related to the escrow accounts. LUI was subsequently merged into SSU.

At the time of this letter, these funds still had not been recorded on the books of Lehigh, even given the legal opinion which concluded months earlier. Lehigh was undergoing extensive research and analysis regarding the accounting treatment for the escrowed monies. It seems that there was concern over the contingent liability attached to the funds when LAC acquired Lehigh (in 1991) since, at that time, it was believed that the funds belonged to lot purchasers. When it was discovered that the funds belonged to Lehigh, there was no longer a question of a contingency. It was concluded that Lehigh should report the escrowed monies in its financial statements. In fact, Lehigh recorded \$5.2 million in restricted cash, offset by a \$.7 million contingent future obligation, for a \$4.5 million adjustment to net income. The contingent liability related to Lehigh management's intention to offer credit to New York and Michigan lot purchasers as part of Modified Escrow Agreements with these states.

On March 31, 1994, Lehigh executed Modified Escrow Agreements with the states of New York and Michigan which gave Lehigh access to the escrowed funds. In turn, Lehigh agreed to grant a credit to each New York and Michigan purchaser based on the balance of the escrowed monies (including interest) at the modified contract date. The credit would be applied to service availability charges as New York and Michigan lot purchasers hooked up to SSU's water and wastewater plants at Lehigh Acres. Apparently, Lehigh's access to the escrow funds is restricted such that any funds drawn must be for the construction of major utility assets in the Lehigh Acres development.

It appears that during the time that the escrow agreements were being modified, Lehigh was also entering into a Modified

Developer's Agreement with SSU. The modified agreement provided that Lehigh will construct major utility plant and advance these assets to SSU. In turn, SSU will reimburse Lehigh as customers connect to the plant. Essentially, Lehigh will be selling the facilities to SSU. The developer's agreement allows all advances to become contributed plant to SSU if not used and useful within 10 years.

OPC witness Kimberly Dismukes pointed out that as a result of the Modified Escrow Agreements, New York and Michigan customers will no longer earn interest, as of March 31, 1994, on funds that they paid to Lehigh to construct utility assets. She asserted that final treatment of the escrowed funds was structured so that the customers of SSU would receive no benefit, and consequently, all benefits would "inure to Minnesota Power's unregulated operations."

Ms. Dismukes argued that we should investigate whether this treatment is equitable to SSU's customers. Ms. Dismukes testified that MP&L recognized a \$4.5 million windfall profit from Lehigh's recording of income related to the escrowed funds. She asserted that as Lehigh constructs assets in Lehigh Acres it will increase the value of the developer's lots. Further, Lehigh is reimbursed by SSU through SAC collected from near term customers, for which the developer has contributed nothing to be rewarded this benefit.

Ms. Dismukes proposed that we impute CIAC on all assets constructed by Lehigh, as each future customer connects to SSU facilities. For the projected test year ending 1996, SSU will have repaid Lehigh \$769,000 for assets constructed by Lehigh. She added that these assets are used and useful in SSU's rate base.

Ms. Dismukes stated that many of the assets being constructed by Lehigh are non-used and useful. She assumes a scenario in which Lehigh continues to construct water and wastewater treatment facilities to serve additional customers coming on-line. If Lehigh over-builds larger facilities with the argument that it is less expensive to do so now, rather than build several smaller plants over time, SSU will then likely contend that it was prudent to build a larger facility because of the economies of scale involved, and that the entire plant should be considered 100 percent used and useful. Ms. Dismukes asserted that this is routinely a contention of SSU's and that this Commission often adopts such logic. She stated that if this scenario should evolve and we find the plant to be 100 percent used and useful, that customers will be penalized by paying for plant that should be non-used and useful. Consequently, the entities benefiting would be SSU and Lehigh. Based on payments already made by SSU to Lehigh, as discussed above, Ms. Dismukes' proposed adjustment is to impute CIAC in the amount of \$769,000.

In rebuttal, utility witness Scott Vierima stated that the escrow funds at issue are the same funds reviewed by the Commission in the 1993 LUI rate case. He contended that the Commission found the escrow funds to be unrelated to rate base since LUI was not a party to the agreements and did not have access to those monies. Ms. Dismukes did not point out that the assets are already offset in rate base calculations either as refundable advances or, ultimately, as CIAC when the charges are collected from the customer and used to refund the developer. Additionally, he stated that any advances which remain unfunded at the end of the ten-year recoupment period automatically convert to CIAC.

Mr. Vierima explained that assets are originally transferred to SSU as "non-used and useful property funded by "no cost" developer advances, which are then converted to either in-service assets funded by customer contributions, or remain unused assets funded by developer contributions." He asserted that "at no point are the assets included in rate base without the offsetting no-cost funding, either CIAC or advances."

Mr. Vierima emphasized that the New York and Michigan customers are not paying twice for utility extensions. When a New York or Michigan customer connects to assets constructed by Lehigh, a credit will ensue, as provided for in the Modified Escrow Agreements. Finally, Mr. Vierima rebutted Ms. Dismukes' Lehigh construction scenario as irrelevant. The sizing of plants and the additions to be included in used and useful is something that is thoroughly reviewed by qualified engineering experts in each rate proceeding.

In its brief, SSU stated that Ms. Dismukes proposed the same adjustment in the LUI rate case and her adjustment was rejected. The utility contended that there is no basis in the current record to modify the past Commission decision. SSU explained that it is not a party to the escrow agreement and cannot access the funds in the escrow account. Facilities constructed by Lehigh Corporation which will be transferred to SSU (beginning in 1996) have no rate base impact as they are treated as refundable advances. Once a New York or Michigan customer pays the service availability charge, such advances are returned to Lehigh and the money paid by the customer is booked as CIAC. When a New York or Michigan customer requests service from SSU, the customer is given a credit against the service availability charge in the amount of the customer's individual escrow payment, plus interest, through March 31, 1994. Finally, the utility asserted that an imputation of CIAC on top of the service availability charge would result in a double counting of CIAC.

SSU refuted Ms. Dismukes' contention that by imputing CIAC, the customers will be left whole by the escrow agreements. SSU reiterated that the New York and Michigan residents are reimbursed escrow funds with interest. SSU contended that as the installation of facilities and the sale of lots in the future enhance growth, customers will benefit through the economies of scale. Secondly, SSU stated that Ms. Dismukes' proposal to adjust CIAC levels to compensate for the double collection of CIAC at the present would result in confiscation of the utility's rate base. Further, SSU argued that her recommendation has no basis or precedent in utility ratemaking and, accordingly, should be rejected.

This very issue was brought forward by OPC in the last LUI rate case docket. Circumstances have not changed at all with respect to SSU's access to the escrow funds or SSU not being a party to the escrow agreements between Lehigh and the states of Michigan and New York. However, we are aware that SSU and Lehigh have a developer's agreement whereby utility assets are advanced to SSU, and Lehigh is subsequently reimbursed through customer connection charges. In this case, the information presented does illustrate that the business transactions are seemingly less than arm's length in nature. However, the fact remains that, with regard to the escrow agreements with the states of Michigan and New York, SSU is not a party. SSU does not have access to the escrow funds. We are persuaded by SSU's argument that such an adjustment would be a penalty by double counting CIAC. There has been no basis provided in the current record to modify our past decision. Therefore, we will make no adjustment to CIAC related to the escrow funds at issue.

b. Adjustment for Non-Used and Useful Offsets to Plant Capacity Fees and Line/Main Extension Fees

OPC witnesses Hugh Larkin and Donna DeRonne stated that SSU applied average non-used and useful percentages on a service area basis to certain CIAC classifications. SSU reduced the CIAC offset to rate base, in order to account for the fact that a portion of the assets being supported by the CIAC were removed from rate base via the non-used and useful calculations. The CIAC classifications affected are plant capacity fees, line and main extensions, contributed lines, and contributed property other than lines. Mr. Larkin and Ms. DeRonne agreed that it was proper to offset CIAC associated with contributed lines and contributed property other than lines by a non-used and useful factor. Contributed property which is non-used and useful is removed from rate base; thereby, the portion removed does not earn a return on investment dollars.

However, these witnesses asserted that it was not appropriate to apply a non-used and useful factor to plant capacity fees and line and main extension fees. They explained that plant capacity fees and line and main extension fees are typically cash provided by a utility's customers. It makes no difference where the funds are invested or if the funds actually go into plant that is non-used and useful; the entire amount of money received by the utility remains a cost free source of capital. Mr. Larkin and Ms. Deronne further stated that unless the utility reimburses a portion of cash contributions to its customers for CIAC which may relate to non-used and useful assets, these customers should receive the benefit of their contribution by a complete offset to rate base. OPC proposed an adjustment to decrease rate base by \$2,315,994 to remove SSU's inappropriate non-used and useful offsets to plant capacity fees and line and main extension fees.

In rebuttal, SSU witness Kimball stated that the OPC witnesses assumed that the plant capacity fees and line and main extension fees represent cash provided by utility customers, and that SSU applied the non-used and useful percentages to CIAC in all service areas. Ms. Kimball contended that the only plants that have had non-used and useful applied to plant capacity fees and line and main extension fees are Burnt Store, Deep Creek, and Sugar Mill Woods. These plants are referred to as the PGI plants because they were acquired from Punta Gorda Isles, Inc.

Ms. Kimball explained that SSU applied a non-used and useful percentage to these two categories of CIAC only for the PGI plants because non-used and useful existed at the time SSU acquired the plants. She asserted that the non-used and useful assets were funded by prepaid CIAC advanced by the developer (1986/1987) in order to avoid the federal tax on CIAC, which was about to be passed into law. Ms. Kimball argued that SSU never acquired the cash, as it was spent to build lines prior to SSU ownership, and that prepaid CIAC should be fully offset against the non-used and useful assets. She further argued that SSU's treatment of prepaid CIAC was consistent with Docket No. 920199-WS for Burnt Store and Sugar Mill Woods, and the last rate proceeding before Charlotte County for Deep Creek.

Ms. Kimball explained that the non-used and useful percentage applied to the CIAC dollars was the same percentage developed for the related plant in service non-used and useful calculations. In summary, the utility asserted that there should be no adjustment to remove the non-used and useful CIAC related to prepaids, and no related adjustments to accumulated amortization of CIAC.

Ms. Kimball's point that SSU never acquired the cash because it was spent prior to SSU's ownership in the PGI plants was irrelevant, as this would have been taken into consideration in the acquisition adjustment. However, we are persuaded by the argument that prepaid CIAC should be fully offset against non-used and useful assets. The argument made by Mr. Larkin and Ms. Deronne with regard to the cash nature of plant capacity fees and line and main extension fees was not valid or supported by the record. In the instant case, the prepaid CIAC was not funded by the customers, but by the developer. SSU's treatment in the instant case was consistent with that followed in Docket No. 920199-WS. Accordingly, no adjustment shall be made for non-used and useful offsets to plant capacity fees or line and main extension fees as it relates to this issue.

c. Marco Island ASR project

As a result of a cooperative agreement between SSU and the Big Cypress Basin Board, the utility received \$225,100 for partial funding of the Marco Island ASR project. The utility did not include the contributed funds in its rate base, but did include the cost of the project. OPC witness Dismukes recommended an adjustment to increase CIAC by \$225,100, thus reducing SSU's rate base by the same amount.

Utility witness Bencini agreed with OPC's proposed adjustment, to the extent that related 1995 project costs would be included in rate base. In its post-hearing filing, SSU stated that actual total project costs through 1995 increased beyond the cost projected in the MFRs. SSU contended that the proposed adjustment to CIAC, without an adjustment to the utility's plant for increased costs, would be inequitable and should be rejected.

The utility received contributions to fund the ASR project plant additions, but did not include the appropriate off-set to CIAC. Accordingly, we shall increase CIAC by \$225,100, the amount of the cost share funds received. We will not grant SSU's request to adjust for increased costs, as those costs were not part of the record.

10. Imputation of CIAC to Offset Margin Reserve

In its filing, the utility did not impute CIAC or service availability charges anticipated to be collected in the future to offset that portion of the plant investment designated as margin reserve. SSU witness Hugh Gower testified that the inclusion of the margin reserve plant investment in rate base without the offset of anticipated future post-test period collections of service

availability charges was the appropriate method to allow SSU a return on its investors' capital. Mr. Gower further stated that this method would not change the recovery of the capital, only provide the opportunity for a return.

Mr. Gower contended that the imputation of CIAC against margin reserve, which this Commission has made in a number of previous cases, improperly insulated present customers completely from any responsibility whatsoever for return on investor capital which financed the plant. He further testified that this treatment is inconsistent with our treatment of electric, gas or telephone companies whose plant has the capacity to serve future increases in sales.

OPC witnesses Larkin and DeRonne stated that if a margin reserve is included in the used and useful calculations, an amount of CIAC equivalent to the number of ERCs represented by the margin reserve should be reflected as a rate base offset to achieve proper matching. They testified that the application of the CIAC that will be collected from future customers would at least serve to partially offset, the impact on the existing customers resulting from their inappropriately allocated responsibility to pay for plant that will be utilized to serve future customers.

Sugarmill Woods witness Hansen testified that there was no reason to change the standard practice of the PSC. If CIAC is not imputed, the existing customers are charged with paying for future growth which is contrary to County Comprehensive Plans in conformance with the Growth Management Act.

SSU witness Hartman testified in rebuttal that approximately a decade ago margin reserves were considered on a case-by-case basis. He stated that imputation of CIAC on the margin reserve basically negates the margin reserve. Because a margin reserve covers a particular period of time, he testified that imputing the CIAC results in very little benefit from the margin reserve.

In rebuttal, Mr. Gower stated that new customer connections do not decrease the margin reserve plant investment. As the number of customers increase, it would be likely that the required margin reserve would increase. Mr. Gower testified that when new customers hook up, the plant which was previously considered margin reserve plant is committed to serving existing customers. The margin reserve plant is replaced by a plant which is either under construction or in the account called, "Plant Held for Future Use." Also, he stated that present customers benefit directly when margin reserve plant is available to meet their peak demands which they place on the facility. He testified that present customers also

benefit when new customers can be added without degrading the service to the existing customers.

We find it appropriate to offset margin reserve to account for the anticipated collection of CIAC from future ratepayers. While the utility contended that imputation of CIAC against margin reserve negates the margin reserve and is counter to economic construction of facilities, the imputation recognizes that future customers will hook up to the facility with contributions in hand. We are not persuaded by the utility's arguments that our practice of imputing CIAC on margin reserve should be changed. Therefore, in those facilities where a margin reserve has been approved and the appropriate CIAC exists, an imputation of CIAC shall be made.

However, we do find it appropriate to deviate from our long-standing policy of imputing the full amount of CIAC. We recognize that CIAC will be collected evenly throughout the margin reserve period. Therefore, we find it appropriate to impute half of the associated CIAC.

11. Acquisition Adjustment

An acquisition adjustment represents the difference between the purchase price and the rate base at the time of purchase. Absent any extraordinary circumstances, a subsequent purchase of a utility facility at a premium or discount does not affect the rate base calculation. We have approved acquisition adjustments for twelve of SSU's water facilities and six of SSU's wastewater facilities in the past, resulting in net negative acquisition adjustments of (\$64,578) for regulated water facilities, and (\$519,787) for regulated wastewater facilities. On cross-examination, OPC witness Donna DeRonne stated that SSU recorded approved net negative acquisition adjustments of \$331,000 for the regulated facilities. Both Mr. Larkin and Ms. DeRonne agreed that \$551,000 was the total company negative acquisition adjustment at the end of 1995. The MFRs reflected total net negative acquisition adjustments of \$37,052 and \$294,232 for water and wastewater, respectively.

Mr. Larkin testified that all of the negative acquisition adjustments recorded on SSU's books should be reflected in its filing. On a facility by facility basis, Mr. Larkin showed SSU's total negative acquisition adjustments to be \$13,060,124. His schedule included previously approved acquisition adjustments and his proposed acquisition adjustments to the Lehigh and Deltona facilities. He stated that he disagreed with SSU's calculation of acquisition adjustments for those two purchases. The amortization of the additional acquisition adjustments would reflect an increase

to accumulated amortization of \$2,240,626 and amortization expense of \$327,051.

a. Lehigh

Mr. Larkin testified that SSU/TGI purchased \$99 million in Lehigh Acquisition Corporation (LAC) assets for \$40 million, resulting in a potential negative acquisition adjustment of \$59 million or approximately a 60 percent discount. In Docket No. 911188-WS, SSU took the position that the 60 percent discount related only to non-utility assets. Mr. Larkin recommended that the discount in purchase price be applied to Lehigh's utility assets based on the percentage of LUI assets to total assets purchased. Multiplying the \$59 million total purchase acquisition adjustment times the 6.567 percent attributed to LUI's assets, Mr. Larkin calculated a \$3,873,763 negative acquisition adjustment to LUI's rate base.

OPC witness Kimberly Dismukes stated that the reasons why LUI's purchase price was not discounted by 60 percent were unclear. She stated that TGI hired Raymond James & Associates, Inc. (RJA) to check the reasonableness of the allocation for the 60 percent discount only to the non-utility functions, using a review of recent comparable utility purchases, relevant comparable valuations of other publicly traded companies, and other traditional utility company valuation benchmarks. The RJA report endorsed the allocation of the 60% discount to the non-utility functions and not LUI because MP&L agreed that it would have purchased LUI at book value and that there were numerous uncertainties and contingencies associated with the non-utility assets of LAC. As a result, Ms. Dismukes testified that the discount was associated with the non-utility operations in Docket No. 911188-WS.

Ms. Dismukes testified that the actual fair market value of the non-utility assets was \$96 million instead of the discounted \$34 million as originally argued by SSU. She explained that the 1992 income tax returns of TGI included the TGI financial statements and accompanying notes. Specifically, Note 5 stated that the actual fair value of the net assets acquired by LAC exceeded the purchase price by \$62 million. This \$62 million above purchase price was assigned to various assets such as receivables, land and land improvements. During 1992, TGI/MP&L recognized \$7 million of this \$62 million bargain purchase amount and will continue to recognize the \$7 million per year until the amount is amortized.

In addition, Ms. Dismukes discovered a draft of a due diligence study which compared the purchase price of Lakeside Golf,

Inc. to LUI. The draft showed that the Lakeside Golf purchase price was .41 times book value while the LUI purchase price was .45 times book value. Even though the final report had the reference to Lehigh removed, Ms. Dismukes contended that the Company showed that Lehigh was purchased at 45 percent of book value, not the 100 percent of book value alleged in Docket No. 911188-WS.

Ms. Dismukes concluded that the support for the Commission's decision in Docket No. 911188-WS was either factually inaccurate, or the facts changed dramatically at about the time the decision was made in that docket. The differences between the facts as stated in Docket No. 911188-WS and the actual fair market value of the non-utility assets was substantial and extraordinary. As such, she proposed that the issue of a negative acquisition adjustment for LUI should be reevaluated. She asserted that the facts today do not support the allocation of the full discount of the purchase price to the book value of the non-utility assets, and therefore, Ms. Dismukes supported Mr. Larkin's and Ms. DeRonne's \$3,873,763 negative acquisition adjustment to Lehigh's rate base.

On cross-examination, Ms. Dismukes testified that the Resolution Trust Corporation could have sold the real estate assets to others for more than the purchase price to MP&L. Ms. Dismukes then clarified her statement to admit that she did not know the exact details of the transaction, but she believed the transaction was a distress sale. She was unsure whether LAC, subsequent to the purchase, added any assets which might have raised the value of the net assets, but stated that such additions were irrelevant. Ms. Dismukes also acknowledged that the decision not to make an acquisition adjustment was because the purchase of Lehigh was a stock transfer. She further agreed that we have consistently not made acquisition adjustments when there was a stock transfer in the purchase of the utility.

In opposing a negative acquisition adjustment for LUI, SSU witness Scott Vierima noted that Mr. Larkin had provided no evidence to support his presumption that all assets acquired in the purchase would command identical discounts or premiums, if purchased separately. Mr. Larkin's proposed negative acquisition adjustment methodology relied on the premise that all assets should have had identical adjustment.

Mr. Vierima testified that, based on the following facts, the discount should not have been allocated evenly: an outside investment bank opinion was provided to the contrary; in Docket No. 911188-WS the issue was thoroughly reviewed and no acquisition adjustment was made; the assets involved are from two totally different industries; this Commission's consistent acquisition

adjustment policy is to value assets at original cost; the acquisition of Lehigh was a stock transfer; and that no new evidence has been offered to prove that the facts have changed. Mr. Vierima questioned whether we would be addressing this issue if Lehigh was purchased at a premium.

b. Deltona

Mr. Larkin testified that there should be a \$7,571,712 negative acquisition to Deltona's rate base. Mr. Larkin removed \$11,305,000 in non-cash outlays and organization costs, and \$7 million related to a lawsuit settlement from the \$40,305,000 purchase price. Because the acquisition consisted of a stock purchase, SSU assumed \$30 million in debt. Mr. Larkin then added this to reflect a net purchase price of \$52 million. The total assets at the time of purchase were \$59,571,172 which resulted in a potential acquisition adjustment of \$7,571,712. On cross-examination, Mr. Larkin admitted that the unpaid dividends on the Series A stock from 1985 through 1989 exceeded the proposed negative acquisition adjustment. He also agreed that Deltona was required to pay the dividends on the Series A stock issued in 1995. Both Mr. Larkin and Ms. DeRonne agreed that the accumulated dividends would exceed the negative acquisition adjustment.

Mr. Vierima disagreed that a negative acquisition adjustment should be applied to Deltona because the removal of non-cash outlays from the purchase price was not appropriate. He explained that the value of the original investment, plus the liability of Deltona Corporation for accrued dividends payable at the time of stock conversion, was called the exchange value. The exchange value, along with the \$7 million settlement payment and the assumption of \$30 million in utility debt made up the underlying purchase price. The non-cash accrued dividends represented the time value of money for the four-year period prior to purchase. He stated that the transaction could have been structured for Deltona to have paid the dividends to Topeka at closing and then Topeka would have used the money to buy the utility stock, but the end result would have been the same.

Mr. Vierima further disagreed with the removal of the \$7 million settlement payment from the purchase price. When TGI exercised its conversion rights, the purchase was challenged by the Deltona Corporation. The settlement agreement required the payment of \$7 million as additional compensation for the utility purchase, including the real estate received by the utility from the purchase. After including the accrued dividends and the settlement payment in the purchase price, there would be no negative acquisition adjustment. Regardless, Mr. Vierima added that since

Deltona was acquired through a stock transfer, no acquisition adjustment would be appropriate.

c. Review of Our Acquisition Policy

OPC contended that the acquisition adjustment policy needs to be looked at on a comprehensive basis, and that this is the perfect opportunity for this Commission to address the issue of negative acquisition adjustments for SSU.

Mr. Larkin argued that we should recognize negative acquisition adjustments in rate base because SSU chose to invest in these facilities, and in an arms-length transaction, was able to purchase these facilities at a price below depreciated original book cost. According to Mr. Larkin, this suggested that the true value of the assets acquired was less than the net book value. He contended that the investors will earn an overall rate of return on assets which are not supported by their actual investment. Mr. Larkin explained that the large level of increases requested by SSU justified consideration of these adjustments. Mr. Larkin further explained that utility assets generally sell for less than depreciated value either because the assets deteriorated through normal wear and tear at a rate greater than indicated on the books, or because they were not properly maintained or installed because the original owner wished to keep rates low in order to sell lots.

Based in part on the potential for future abuse by assets being artificially written up through utility transfers, Mr. Larkin testified that our positive acquisition policy should not be changed except where there are extraordinary circumstances. On cross-examination, Mr. Larkin stated that the ratepayers are entitled to the premium paid for the utility when those assets are sold. Further, a premium paid on non-utility assets should not increase the value of the utility and the cost of service should be based on the original cost of the plant when dedicated to service.

Utility witness Vierima stated that SSU agreed with the current Commission policy. He believed that an acquisition policy should provide an incentive for larger, qualified utilities to purchase assets from less efficient and less capable owners. The acquiring company and the customers should not be adversely affected by the numerous factors that could produce a purchase price discount or premium in an arms-length transaction. Mr. Vierima pointed out that Mr. Larkin agreed that the SSU acquisitions were arms-length transactions. He pointed out that in Order No. PSC-93-0423-FOF-WS there were no extraordinary circumstances to support a further negative acquisition adjustment to rate base.

Mr. Vierima disagreed with Mr. Larkin's testimony that a large revenue requirement should justify the consideration of including a negative acquisition adjustment and Mr. Larkin's theory that poor maintenance of a utility would justify a negative acquisition adjustment. Mr. Vierima stated that none of OPC's witnesses identified any facts showing that any of utilities that SSU purchased had negative acquisition adjustments because of these points.

Mr. Vierima testified that the acquisition of small systems by larger utilities provides the following benefits: improved service, ability to attract capital at a lower cost, professional and experienced managerial, financial, technical and operational resources, and the ability to make improvements so that the utility is in compliance with regulatory requirements. Mr. Vierima testified that there are a number of opportunities available to SSU and similarly situated utilities which offer a utility and its customers growth and benefits from such acquisitions. To impose negative acquisition adjustments would not promote regionalization or privatization of small utilities.

Mr. Vierima pointed out that other jurisdictions have recognized similar benefits, and specifically referred to the New York Public Service Commission (NYPSC). The NYPSC originally did not allow positive acquisition adjustments and imposed negative acquisition adjustments. While the former policy was designed to protect the ratepayers from excessive charges, it had the effect of acting as a significant disincentive to small water company acquisitions. In order to develop policy to consolidate small water companies through acquisitions and mergers, the NYPSC investigated acquisition incentive mechanisms and issued a Statement of Policy on Acquisition Incentive Mechanisms For Small Water Companies, on August 8, 1994.

Mr. Vierima testified that SSU did not receive a windfall of money because negative acquisition adjustments were not made. Each time SSU purchases a plant, the risks increase to SSU. The tightening water quality standards makes compliance more demanding and costly, adding the possibility of fines. The increased costs, and also the increased risk, must be borne by the stockholders until rate relief is obtained.

Mr. Vierima stated that this Commission found that both the Lehigh and the Deltona acquisitions were in the public interest. We found that both acquisitions included certain amounts of non-used and useful assets and to the extent that these are funded by cost of capital, the cost of these non-used and useful assets can be viewed as further premiums paid by TGI for the utilities.

Therefore, a negative acquisition adjustment for the above reasons would be a "double hit" because then there would be a non-used and useful adjustment.

This Commission has acknowledged that absent extraordinary circumstances, the purchase of a utility system at a premium or discount should not affect rate base. This has created an incentive for larger utilities to acquire small, troubled utilities. In fact, many small utilities, have been acquired by larger utilities, and we have changed rate base in only a few instances.

We examined acquisition adjustments in our Order No. 25729, issued February 17, 1992. We acknowledged that we had consistently interpreted the "investment of the utility" as contained in Section 367.081(2)(a), Florida Statutes, to be the original cost of the property when first dedicated to public service, and would not deviate from that interpretation. We held that the policy provided a much needed incentive for acquisitions. While the buyer earns a return on the purchase price and the entire rate base and receives the benefit of depreciation on the full rate base, without these benefits, large utilities would have no incentive to acquire small, troubled systems. The customers of the acquired utility are not harmed by this policy because, generally, rate base and rates do not change, so rates have not changed, and customers often receive a better quality of service.

In addition, we find it important to recognize that the issue of acquisition adjustments for all of SSU's facilities have previously been addressed by this Commission in other proceedings. We do not find that, with respect to either the Lehigh or the Deltona purchases, circumstances have changed sufficient to warrant making a change in this docket.

In Docket No. 911188-WS, we reviewed the issue of a negative acquisition adjustment for LUI for the second and third times. (The first time was in the transfer docket in Order No. 25391, issued on November 25, 1991). Order No. PSC-93-1023-FOF-WS, issued on July 12, 1993, described in detail the procedures on reconsideration that we undertook to make sure that the decision should be maintained.

Ms. Dismukes' argument that the Commission's decision in the Lehigh rate case was factually inaccurate or that the facts have dramatically changed is not convincing. Ms. Dismukes contended that the fact that the fair market value of the non-utility assets was not what the utility purported it to be at the time of the our decision was substantial and extraordinary. However, the record

reflects that the RJA report indicated that SSU's utility assets should not be discounted by 60 percent. Regardless of the reason why the change occurred, the fair market value of non-utility assets is irrelevant to the decision of making an acquisition adjustment.

Even if a write-down of utility assets were to occur, our policy is not to recognize negative acquisition adjustments unless extraordinary circumstances exist at the time of transfer. Even a possible showing that LUI's assets were purchased at 45 percent of book value does not demonstrate that extraordinary conditions exist, or that we erred in not recognizing extraordinary circumstances in our prior decisions.

With respect to the Deltona sale, we are persuaded by Mr. Vierima's argument that the purchase price should not be reduced by the non-cash items. The dividends payable were real obligations that either had to be adjusted in the purchase price or paid after the sale. The \$7 million settlement was a real cost which had to be paid before the sale could be completed. To disallow non-cash items in the determination of purchase price would be illogical. To force an unnecessary cash transaction would most likely increase the ultimate cost for both buyer and seller for no gain. Further, Mr. Larkin agreed that if the dividends payable were added to his calculation of purchase price, no negative acquisition would result. Accordingly, the utility's calculation of the purchase price is accepted, resulting in no negative acquisition adjustment if one were to be calculated.

The acquisition adjustment issue for all of SSU facilities has previously been addressed by this Commission in other proceedings. No new evidence has been presented in this case which demonstrated that we erred in those proceedings. Even if the issue were to be re-addressed, negative acquisition adjustments for Lehigh and Deltona would not be appropriate. The Lehigh and Deltona transactions were sales of stock, not assets; thus no acquisition adjustment would be warranted.

12. Working Capital

Pursuant to Rule 25-30.433, Florida Administrative Code, as a Class A utility, SSU utilized the balance sheet approach to calculate the working capital allowance. The utility requested a total company working capital allowance of \$7,154,992, which reflects the 13-month average balance. According to Mr. Vierima, all accounts related to plant and cost of capital have been excluded from SSU's working capital calculation, as well as all deferred tax accounts, interest bearing assets and all non-utility

accounts. The remaining balance of accounts, assets net of liabilities, have been included as a rate base component. We find the balance sheet approach to be appropriate, but also find it necessary to make the adjustments set forth below.

a. Adjustments to PS&I Account

SSU included \$2,737,272 in its working capital allowance for Preliminary Survey and Investigation (PS&I) charges for the 1996 projected test year. Staff witness Charleston Winston indicated that the utility used internal projections to determine the 1995 PS&I balance of \$2,737,272, with no additional amounts projected for the 1996 test year. Mr. Winston's comparison of the actual and projected amounts for the 13-month average balance as of September, 1995, revealed a variance of \$1,849,076, indicating an error in the utility's projection. Mr. Winston testified that the utility's supporting documentation was internally generated without outside verification. Based on his audit analysis, Mr. Winston recommended that we reduce the utility's 1996 working capital allowance by \$1,849,076. OPC, Marco, and Nassau Associations supported Mr. Winston's proposal.

SSU did not provide any evidence on this point. However, in its brief, SSU pointed out that the MFRs only reflect the budgeted amounts of PS&Is for 1995, with no additional projected amount for spending in 1996. The utility argued that any variance in the 1995 balance for PS&Is should be offset by the actual 1996 spending.

Because of the wide variance in PS&I spending as of September, 1995, and the lack of support regarding the utility's projections, we find it appropriate to reduce SSU's 1996 working capital allowance by \$1,849,076. The utility provided no evidence that actual 1996 spending levels will meet or even come close to the level projected in the MFRs. We hereby deny SSU's proposal to offset the variance by actual 1996 spending.

b. Keystone Heights Aquifer Performance Test

SSU recorded \$75,000 in its 1995 budget for the cost of aquifer performance testing (APT) at Keystone Heights in Account No. 186.2 - Other Deferred Debits, which is included as a component of SSU's total company working capital calculation. The SJRMD required this testing in order to evaluate the ability of the Floridian aquifer to adequately supply the Keystone Heights service area to evaluate the potential for adverse impacts on the water resource. Utility witness Denny indicated at the technical hearing that the original budget amount of \$75,000 was subsequently reduced

to \$24,300 as a result of a change in the scope of tests to be performed.

OPC witness Dismukes testified that test year expenses should be reduced by \$3,214, based on a seven year amortization period, to reflect the reduced cost estimate. Ms. Dismukes' expense adjustment reflects a reduced budgeted cost of \$30,000, based on SSU's budget variance comparison for the month of June 1995. Ms. Dismukes agreed that a more recent update, if available, should be used to calculate the adjustment, and that total company working capital should be adjusted to reflect the revised unamortized balance. In its brief, OPC contended that SSU's total company working capital should be reduced by \$43,454, and test year amortization expense for Keystone Heights should be reduced by \$1,990. Marco and Nassau Associations adopted similar positions.

In response to Ms. Dismukes' adjustment, SSU witness Bencini testified that it would be appropriate to make an adjustment, and he agreed with the monthly amortization amount of \$357 calculated by Ms. Dismukes. However, he disagreed with the total expense reduction calculated by Ms. Dismukes. Mr. Bencini stated that Ms. Dismukes' adjustment of \$3,214, only reflects six months of test year amortization expense. The six-month period Ms. Dismukes used to formulate her adjustment was the amortization expense included in the 1995 budget. Mr. Bencini testified that since the projected 1996 test year was prepared by using the 1995 budget increased by the 1.95 percent escalation factor, without adjustments to annualize partial year expenses, the amortization expense for the APT test should be annualized to reflect twelve months of amortization expense in the test year. Consequently, based on the monthly amortization calculated by Ms. Dismukes, Mr. Bencini proposed that the appropriate amount of test year amortization expense should be \$4,284, resulting in a decrease to test year expenses of \$1,073.

Based on the testimony of Mr. Denny and Ms. Dismukes, we find that any adjustment for the Keystone Heights APT test should be calculated based on the revised cost estimate of \$24,300. We agree with SSU that the revised amortization expense for the APT test should be annualized to reflect twelve months of amortization expense in the test year. Using the utility's amortization period of seven years, the annual amortization based on the revised cost is \$3,471. Therefore, total company working capital shall be reduced by \$43,454. In addition, a corresponding adjustment shall be made to reduce test year amortization expense for Keystone Heights by \$1,990.

c. Deferred Debits for Spring Hill WWTP Expansion

Staff witness Winston testified that SSU recorded \$55,361 in Account No. 186.2 for charges related to an abandoned 2 MGD addition at the Spring Hill Wastewater Treatment Plant. The utility subsequently began amortizing these costs over a four-year period to Account No. 731.5, Contractual Services - Engineering. The Spring Hill facility and related expenses are not included in this proceeding and have no impact on the revenue requirement. However, the unamortized balance related to this project is included in total company working capital, which is allocated to all plants. Mr. Winston concluded that the utility should be required to write off these costs to either Account No. 426, Miscellaneous Nonutility Expense, or Account No. 775, Miscellaneous Expenses. OPC, Marco, and Nassau Associations contended that SSU's total company working capital should be reduced by \$17,615 in order to remove the deferred debits associated with the abandoned project at Spring Hill.

SSU witness Bencini did not specifically address this point in his testimony, but contended that expenses related to abandoned PS&I projects should not be disallowed from rate recovery. Mr. Bencini contended that all of the studies and investigations which SSU undertakes are based upon "irrefutable and prudent assumptions" which should not be disallowed unless the staff auditors prove the project was imprudent. The utility also argued that we should not disallow these costs even though the Spring Hill facility is not included in these proceedings, because of the general corporate nature of these charges as reflected in SSU's balance sheet.

We first note that contrary to Mr. Bencini's contention, it is the utility's burden to prove that its investments and expenses are prudent and reasonable. However, we do agree with the utility that these costs should not be disallowed because of the jurisdictional status of the Spring Hill Plant, because total company working capital is allocated to all plants.

While the four-year amortization period for these deferred debits began in September of 1993, no costs have been incurred since December of 1988. Moreover, all costs were incurred prior to SSU's ownership of the Spring Hill facility. While SSU deemed the project abandoned in September of 1993, the utility provided no evidence to indicate why the project costs remained on the books for almost five years before the amortization period began. SSU has indicated that an abandonment of a project takes place only after it is determined to be no longer feasible. However, there is no evidence in the record to indicate that the utility attempted to

make this type of determination prior to the ultimate abandonment of the project.

We therefore find that SSU inappropriately retained these project costs on its books before beginning the amortization period. The costs associated with this project should have been completely written off prior to the 1996 test year. Therefore, the utility's total company working capital shall be reduced by \$17,615 to remove the 13-month average unamortized balance of the Spring Hill deferred debits.

d. Working Capital: Conclusion

Based on the adjustments detailed above, as well as other adjustments and stipulations which have been approved herein, we find it appropriate to approve a working capital allowance of \$4,702,087 allocated to the total company based on number of customers. This represents a decrease of \$2,452,905 from the utility's original request.

13. Deferred Debits for Marco Island Water Supply

SSU witness Morris Bencini testified that since SSU acquired the Marco Island facility in 1989, the utility attempted to secure raw water from four separate sources. First it tried to renegotiate the lease for its raw water source of supply with the Barron Collier family (Collier Property), which expired on December 31, 1994. These efforts proved unsuccessful through early 1994, at which time condemnation proceedings began. In 1995, a settlement price of \$8,000,000 was reached. The utility deferred \$59,639 in consultant and legal fees for that purchase. SSU then negotiated for a new water source with the Dude family (Dude Property). Several legal issues arose over the proposed purchase of that land, which was subsequently bought by another party. SSU deferred \$886,409 in consultant and legal fees related to those acquisition efforts. Thirdly, the utility was involved in the design and permitting of a new wellfield. SSU deferred \$30,279 relative to its efforts to permit and construct the wellfield. Finally, the utility began negotiations with the City of Naples in 1993, in order to interconnect to the City's raw water source. Late in 1994, SSU realized that this alternative was not economically feasible and abandoned negotiations. Consultant and legal fees related to the project were deferred and totaled \$489,481.

Based upon these four situations, SSU deferred a total of \$1,465,808 through December 31, 1994. The utility requested to defer these costs to be amortized over a five-year period, beginning January 1996. We have approved the deferral of three of

the four projects and find it appropriate to amortize these costs over ten years. However, we recognize that the amortization should begin at the conclusion of the projects, or at the time the projects were terminated. Because these projects were terminated as of December, 1994, the amortization shall begin January, 1995. Our analysis and findings are set forth below.

a. Collier Property

OPC witnesses Larkin and Deronne testified that SSU attempted to renegotiate the Collier lease prior to its expiration. It was after SSU determined that the Collier family would not renegotiate the lease that SSU attempted to purchase the Collier property. Mr. Larkin and Ms. Deronne argued that because the renegotiations failed, the costs should have been treated as an expense during the period the costs were incurred. The OPC witnesses contend that SSU had no basis for treating the lease renegotiation costs differently than it would treat any other costs incurred for legal matters.

Witnesses Larkin and Deronne contend that SSU did not obtain specific Commission permission to defer these costs, which were incurred during 1992 and 1993. They maintain that it is inappropriate for SSU to begin to amortize these period costs in 1996, over three years subsequent to when the actual costs were incurred.

Utility witness Teasley stated that SSU's attempt to renegotiate the lease on the Collier property was initiated in 1990, over four years before the lease was scheduled to expire. She contended that it would not have been prudent for SSU to attempt to acquire the property either through a negotiated purchase or through condemnation proceedings without first pursuing a long-term lease arrangement. Over the course of the next two years, SSU attempted to renegotiate the lease utilizing both short and long-term alternatives and a variety of terms, without success. Approximately \$60,000 was incurred in these efforts, including expenses necessary to define the leased property, evaluate financial terms for the proposed lease, and draft and negotiate a lease agreement. Ms. Teasley maintained all such costs were prudently incurred and could not have been avoided in attempting to find the least cost alternative to obtain a permanent water supply source for Marco Island.

Ms. Teasley further contended that although these negotiations were not successful, they were a necessary precursor to the ultimate acquisition of the Collier property. If the negotiations had been successful, a lease extension would likely have been the least cost alternative for Marco water supply, at least based upon

the terms proposed by SSU at the time. Therefore, expending such costs was clearly prudent and in the best interest of SSU's customers. Under these circumstances, she testified that it was not unreasonable for SSU to defer such costs until obtaining the permanent water supply source and then request recovery of such expenses from its customers.

Utility witness Morris Bencini rebutted OPC's claim that SSU did not obtain specific Commission permission to defer these costs, by stating that no rule on this topic exists, nor was the utility aware any such request had been made in other instances. He contended that the amount of cost and administration would make this level of review non-economical. He testified that the deferral of these costs is consistent with SSU's policy of deferring and amortizing any non-recurring expense items which exceed \$10,000 and do not recur for at least three years.

Mr. Bencini testified that SSU considered capitalizing the costs to the Collier water supply purchase because the studies were all related to the ultimate water source for Marco Island. However, because the final resolution was to condemn the water supply source, and the fact that land was not depreciated and perpetually remained in rate base unless it was disposed of, SSU determined that a more prudent course would be to defer these costs and amortize them over the prescribed five year period.

According to Mr. Bencini, due to the materiality of the project cost, it was determined that the costs should be included as an "other" rate base item for purpose of segregating the costs associated with service to Marco Island. He maintained that because SSU has proposed a separate reverse osmosis treatment rate for Marco Island customers and the cost associated with obtaining a water source for that class of customers should appropriately be borne by those customers. Mr. Bencini agreed that an alternative treatment would be to include this project as a deferred debit in Account No. 186.2 and amortize the project cost over a certain period of time. He asserted that SSU selected five years because it did not have a better position for amortization purposes. However, a longer amortization period could be used as long as the unamortized balance remains either in an other rate base category or in the working capital component.

Marco Island Civic Association witness Woelffer, testified that the amortization period used by the utility would not result in fair and equitable rates for the customers. He argued that because SSU has expended funds developing the long term asset of a water supply, the costs attributed to the asset should be included in the total asset and depreciated over forty years. Mr. Bencini

agreed that rate base treatment may pose an equitable alternative rate treatment for both the utility and the Marco Island customers. He proposed that the project could be reclassified as intangible plant and amortized over twenty-five years.

Based on Ms. Teasley's testimony, we conclude that the utility acted prudently in its attempts to renegotiate the lease on the Collier property. A lease extension would have been the least costly alternative. Accordingly, the costs related to the attempts to renegotiate the lease on the Collier property shall be amortized above the line. We also accept the explanation of Ms. Teasley that it was not unreasonable to defer the costs related to the Collier Property lease until obtaining the permanent water supply source. Mr. Bencini correctly stated that we do not require a utility to request permission prior to deferring costs.

We do not agree that it would be appropriate to change the treatment, used by the utility in its MFRs, to record these costs as an intangible asset. As evidenced by the record, these costs reflect non-recurring charges and pursuant to Rule 25-30.433 (8), Florida Administrative Code, must be amortized. We find it to be more reasonable to amortize the costs over ten years, rather than the five year period proposed by the utility. We note that while the utility proposed a five year period, utility witness Bencini agreed that a longer period could be used, as long as the regulatory treatment remained the same. Therefore, we authorize the utility to amortize the \$59,639 related to the attempts to renegotiate the Collier Property lease over a ten year period.

b. Dude Property

Mr. Larkin and Ms. Deronne questioned the charges for Image Marketing Associates related to the Dude property. They argued that at the time the negotiations were in progress, the property was in foreclosure, with SSU required to pay half of the \$180,000 foreclosure charge. The charge was nonrefundable unless the property was actually purchased by SSU. The utility ended up paying the full amount contingent on future reimbursement from another party for the other \$90,000. SSU included the total \$180,000 in its deferral, which OPC contended should be disallowed.

Mr. Bencini asserted that there is only one invoice included in the project from Image Marketing, totalling \$3,053. He argued that any other services provided by Image Marketing were not included nor relevant to this project. Ms. Teasley testified that SSU pursued the use of this property from 1990 to 1994 for a water supply source for Marco Island. In August of 1990 an initial lease agreement was negotiated with Southfield Farms, the owner of the

property, to supplement other Marco water sources. During the remainder of 1990 and 1991, SSU conducted hydrogeological studies to support proposed water withdrawals, began preliminary design of pump structures and pipeline, and pursued acquisition of easements and permits for the project. Although SSU experienced some permitting delays in late 1991, it continued to receive necessary permitting approvals through April of 1992. The Collier County Commission declined to grant necessary conditional use permits for the property. This denial was issued despite the fact that all other permitting agencies had approved the project.

During the pendency of Collier County hearings, May to August 1992, SSU and Southfield Farms agreed to jointly defer a pending foreclosure action on the property by the payment of \$180,000 to Barnett Bank. Pursuant to the agreement, SSU advanced \$90,000 on behalf of Southfield Farms to the Bank which was to be repaid at a later time. Although the foreclosure action was delayed until October 1992, SSU and Southfield Farms were unsuccessful in obtaining the necessary permits from Collier County to use the property as a water supply source. A subsequent appeal of the County decision and related litigation with the adjacent agricultural property owners was likewise unsuccessful. The adjacent property owners eventually purchased the property from Barnett Bank and SSU entered into a settlement agreement with them by which SSU received certain easement rights over the property. In a separate action against Southfield Farms and its principal, Harold Dude, SSU has obtained a judgement for the \$90,000 it paid to Barnett Bank on behalf of Southfield Farms and is attempting to collect on this debt.

Ms. Teasley affirmed that all of SSU's activities to negotiate the Dude water purchase agreement, as well as to design and permit the project, were prudently incurred to obtain an additional water supply source for Marco Island. From project inception through the summer of 1992, SSU believed that the project was viable and cost-effective. Based on the perceived strength of SSU's legal position, the utility appealed the County Commission decision and pursued additional litigation with the property owners into 1994. However, when it became clear that SSU was going to be unsuccessful in any further attempts to utilize the property as a water supply source, it entered into a settlement agreement with the property owners. SSU did not voluntarily abandon the water supply project, but instead pursued it prudently to its logical conclusion.

Ms. Teasley further testified that outside legal counsel advised SSU that relevant legal authority supported the position that SSU was entitled to receive permits for the project. Despite this, however, the opposition prevailed. It is Ms. Teasley's

contention that SSU should not now be denied recovery of the amounts prudently incurred because it was unsuccessful in permitting what appeared to be the most viable and cost-effective water supply project. Furthermore, the sums paid to Barnett Bank were necessary to retain SSU's interest in the property during the pendency of the Collier County conditional use proceedings. Contrary to the testimony of witnesses Larkin and DeRonne, SSU did not and should not be expected to accept the risk that the Dude property would not be permitted as a water supply source and not be allowed to recover its costs which were prudently incurred. For the reasons stated above, Ms. Teasley stated that the utility believes it should be permitted to recover its costs associated with this project in current rates.

Staff witness Dodrill proposed reclassifying the \$886,409, the utility included in deferred debits for the Dude property, to "miscellaneous non-utility expense." He maintained that an appraisal of the property stated that a portion of the property was available for pit mining. Additionally, other sources indicated that a portion of the water source was sold to a golf course. Because the golf course is out of the utility's service area, the revenue would be non-utility income. For these reasons, he recommended reclassifying the costs to non-utility expense.

Ms. Teasley rebutted Mr. Dodrill's testimony on this issue. She testified that the agreement between SSU and Southfield Farms provided that Southfield would conduct mining activities on the property and SSU would lease the property based on charges for the amount of water withdrawn. It was never anticipated that SSU would conduct or pay for any mining activities on the property, and none of the \$886,409 expended by SSU related to studies, design or permitting activities for the proposed mining. In fact, all of the SSU expenditures related to obtaining permits and conducting related activities were to use the property for water supply. Southfield expended funds to permit the mining activities. She argued that any allocation and disallowance of SSU costs based on acres available for pit mining on the property is totally inappropriate. SSU did not stand to gain financially from any mining activities based on its agreement with Southfield Farms, and therefore, should not be denied recovery of its prudently incurred expenses because the owner had a proposed dual use for the property.

Ms. Teasley disagreed with Mr. Dodrill's proposed disallowance of costs related to a portion of the water from the Dude property to provide raw irrigation water to the Massachusetts Mutual Golf Course. She contended that it was not clear that if such water had been sold by SSU to the golf course that it would not have been

regulated by this Commission as a bulk sale and treated as utility income. Furthermore, the amount of water which was anticipated for sale to the golf course in the draft agreement, 350,000 gpd, was in fact less than nine percent of the 4,000,000 gpd that was estimated to be available from the Dude property. The balance of the water supply, or 94 percent of the water, would have been available as a water supply source for SSU's Marco Island customers. Therefore, disallowing SSU's prudently incurred expenses to obtain this source of water for its customers, according to Ms. Teasley, would be inappropriate.

The utility has presented sufficient evidence to support its argument that the costs should not be reclassified to non-utility expense. We accept Ms. Teasley's explanation that it was never anticipated that SSU would conduct mining operations, it would only lease the property based on charges for the amount of water withdrawn. If the utility had received revenues from water sales to the golf course, it would have been appropriate to include the revenues in setting rates.

Based on Ms. Teasley's testimony, that at the time the utility believed the Dude property was the most viable and cost effective alternative, we conclude that the utility acted prudently in its attempts to secure a raw water lease on this property. Therefore, the costs related to the attempts to secure a lease on the Dude property shall be amortized above the line. However, an adjustment will be made to remove the \$90,000 foreclosure charge paid by the utility on behalf of Southfield Farms, as the utility is attempting to collect the debt. Therefore, the deferred costs for the Dude property shall be reduced by \$90,000, with the remaining \$796,000 amortized over ten years.

c. New Wellfield

SSU also included \$30,279 in costs associated with its design and permitting of a new wellfield on its 160 acre land parcel. Mr. Larkin and Ms. Deronne argued that these costs consisted primarily of charges for a raw water source alternative analysis conducted by Hartman and Associates during September 1992 through 1993. These witnesses contended the costs should have either been expensed during the period or should have continued to be deferred and ultimately charged to the new wellfield. In either case, OPC proposed removing \$30,279 from amortization expenses. Utility witness Bencini agreed with this proposal. Therefore, we shall remove \$30,279 in costs related to the design and permitting of a new wellfield.

d. City of Naples

OPC witnesses Larkin and Deronne testified that SSU incurred legal and consulting costs of \$489,482 associated with its attempted interconnection with the City of Naples' raw water supply source. The costs were incurred from October 1992 through December 1994. They contended that SSU did not obtain specific Commission permission to defer these costs, nor did it present any evidence that these costs should be treated as anything other than normal period expenses. Accordingly, SSU should have charged the costs to expenses during 1992 through 1994 and not recover costs which it "arbitrarily" deferred to 1996. Further, SSU should not have allocated overhead costs to its attempted interconnection efforts.

As stated above, we agree with the utility that it did not require our permission to defer the costs. Ms. Teasley argued that the OPC witnesses did not present any evidence that the costs related to the attempted interconnection with the City of Naples were not prudently incurred or were unreasonable in amount. She contended that the project was pursued in good faith. At the end of 1992, after the renegotiations with the Collier family failed, SSU pursued an interconnection with the City of Naples, as a prudent alternative to the uncertainties of condemnation. Preliminary indications in early 1993 were that adequate capacity was available from the city at a cost less than the expected outcome under the Collier condemnation proceedings. Additionally, SSU believed additional water for future needs could be obtained through the city due to its projected wellfield expansion.

During 1993, a significant amount of work relating to studies, preliminary design, permitting and agreement negotiation with the city took place. Ms. Teasley contended that these activities were necessary to confirm available capacity, determine if necessary permits could be obtained and to make final cost estimates. When the final studies were completed in December of 1993, it became clear that several variables made the interconnection a more costly alternative than costs associated with the Collier condemnation proceedings.

Approximately \$490,000 was spent to pursue the above-referenced activities relating to the project so that the interconnection would be able to provide water to Marco Island by January 1995. However, once the necessary studies were completed, and all the costs were fully explored, SSU determined that the interconnection was not the least cost alternative available as was originally anticipated. According to Ms. Teasley, it was no longer prudent to pursue this water supply alternative, and

preparations were made to pursue the acquisition or condemnation of the Collier property.

Ms. Teasley argued that these costs were not "arbitrarily deferred" as stated by OPC. They were prudently incurred by SSU in seeking the lowest cost alternative for a Marco Island water supply source. As soon as the necessary studies and negotiations were completed, SSU discontinued this project and pursued another least cost alternative. She maintained that such costs should be borne by the ratepayers as part of the ultimate cost of securing a permanent water supply source for Marco Island. If the Naples interconnection project had been completed, such costs would certainly have been charged to the interconnection capital project and included for recovery in the current rate case. Therefore, these costs are properly includable in customer rates as part of this rate proceeding.

Contrary to SSU's assertion, it is not OPC's burden to prove the costs were unreasonable. It is the utility's burden to demonstrate the costs were reasonable and prudent. We accept the explanation of Ms. Teasley that SSU acted prudently in that it sought the lowest cost alternative for a water source and as soon as the cost studies were complete, the utility abandoned the project for another least costly alternative. SSU has also justified its decision to defer the costs until the negotiations were complete and a water source had been obtained. Based on the above, the costs related to the attempts to secure a lease on the Dude property shall be amortized above the line for a period of ten years.

e. Marco Island Deferred Debits: Summary

Based upon our findings, we have decreased the utility's test year amortization amount by \$158,609 and decreased the unamortized amount included in rate base by \$175,527.

14. Total Test Year Rate Base

Based upon 13-month average test year balances and the adjustments made herein, we find the appropriate rate base in total to be \$78,916,790 for water and \$50,440,146 for wastewater. The schedules for water and wastewater rate base are attached to this Order as Schedule Nos. 3-A and 3-B for each individual service area in alphabetical order. The schedules of adjustments to rate base are attached as Schedule No. 3-C following the rate base schedules.

VIII. COST OF CAPITAL

Our adjustments and calculation of the appropriate cost of capital are depicted on Schedule No. 1-A, attached to this Order. Those adjustments that are self-explanatory or which are essentially mechanical in nature are reflected on that schedule without further discussion in the body of this Order. The major adjustments are discussed below.

1. Adjustments to Equity

OPC witness Dismukes testified that SSU's common equity should be reduced by \$4.8 million to reflect the reduction to 1996 net income caused by the refund mandated by Order No. PSC-95-1292-FOF-WS, issued October 19, 1995 in Docket No. 920199-WS. SSU offered no argument in its brief regarding this specific adjustment. Order No. PSC-95-1292-FOF-WS required SSU to refund approximately \$8.2 million, which would logically reduce net income and common equity during 1996. We have affirmed that order and continue to require the utility to make this refund. Accordingly, we find it appropriate to reduce SSU's common equity by \$4.8 million.

Ms. Dismukes advocated two other specific adjustments, which we reject. First, if we deny her primary recommendation that gains on sales of utilities be amortized above the line, she recommended that we reduce common equity by \$8,940,411 to reflect the gains as non-utility investment. We have determined in this Order that we will not amortize gains on sale of the Venice Gardens facility above the line. We typically remove non-utility investment from common equity because it is generally considered more risky than utility investment. Also, as SSU witness Gower suggested, a company's use of funds cannot be traced to a specific source such as common equity.

Secondly, Ms Dismukes recommended that we reduce equity by \$203,924 to reflect the utility's investment in general plant associated with gas operations. Ms. Dismukes agreed that the general plant allocated to gas operations is no more risky than that allocated to water and wastewater operations, but argued that if the gas operations were on a stand-alone basis and had their own general plant it would be removed from the capital structure. However, we find that the general plant does not carry greater risk.

2. Cost of Common Equity

Pursuant to Section 367.081(4)(f), Florida Statutes, a utility may present evidence as to its appropriate rate of return on common

equity, or may request that we adopt the reasonable range which we have established for that year by using a leverage formula. In this proceeding, SSU has elected to propose a rate of return on equity which differs from the established leverage formula rate. SSU, OPC and our staff presented considerable evidence on this subject.

SSU witness Roger Morin testified that, under normal circumstances, he would employ several cost of equity models along with his assessment of SSU's risk circumstances to estimate the return required by investors on equity capital. However, in this instance, he used our 1994 leverage formula, which was in effect at the time that his direct testimony was filed, and recommended modifications to it.

The 1994 leverage formula was established by Order No. PSC-94-1051-FOF-WS, issued August 29, 1994. Mr. Morin believed that this formula was unresponsive to the risks faced by Florida water and wastewater (WAW) utilities. Mr. Morin stated that while the 1994 leverage formula relied solely on the DCF model, the CAPM model would be more useful in quantifying risks faced by Florida water utilities. Mr. Morin further proposed to modify the 1994 leverage formula to correct a minor "computational blemish" or averaging error in the DCF model. He also proposed adding 30 to 35 basis points to the 1994 leverage formula's risk premium model because the model used natural gas companies, which Mr. Morin believes are less risky than water companies.

The models in the 1994 formula used a national index of companies, but recognized the additional business risk faced by Florida water utilities by increasing the yield spread between Baa2 rated bonds and A rated bonds. Witness Morin recommended widening this spread by using the spread between Baa3 rated bonds and A rated bonds. He also recommended the addition of 50 basis points as a liquidity premium since Florida water utilities have privately placed debt. Finally, Mr. Morin noted that the cost of debt in the 1994 formula is constant over the range of equity ratios, from 40 percent to 100 percent, and that the cost of debt should vary over this range. He also testified that the range of allowable equity ratios should be from 30 percent to 100 percent.

Mr. Morin's amended 1994 leverage formula yields a 12.58 percent cost of equity at a 40.7 percent equity ratio. He testified that because SSU is somewhat less risky than other Florida water utilities, the liquidity adjustment should be reduced from 50 to 20 basis points. With rounding, this yields his recommended 12.25 percent cost of equity with the company-proposed

weather normalization clause (WNC) and 12.50 percent without the WNC.

Staff witness Andrew Maurey proposed using the 1995 leverage formula, which was in effect at the time of the filing of his prefiled testimony. We approved that leverage formula in Order No. PSC-95-0982-FOF-WS, issued August 10, 1995. Using this 1995 formula and the 40.7 percent equity ratio indicated in SSU's MFRs, witness Maurey recommends an 11.83 percent cost of equity for SSU, with a range of plus or minus 100 basis points.

Mr. Maurey explained that the 1995 leverage formula has four parts. First, a 10.78 percent return on equity is derived from two DCF models, a risk premium model, and a CAPM analysis. Second, a bond yield differential of 51 basis points is added to reflect the difference in risk between the companies used in the four models and an average WAW utility in Florida. Third, a private placement premium of 25 basis points is added to recognize that Florida WAW utilities do not have access to the public capital markets. Finally, an adjustment of 34 basis points is added to reflect the required return on equity at a 40 percent equity ratio.

Mr. Maurey testified that there were several differences between the 1994 and 1995 leverage formulas. The minor averaging error noted by witness Morin has been corrected in the new formula. The risk premium model uses an index of publicly-traded natural gas utilities. Because the index of WAW utilities is more risky than the index of natural gas utilities, a premium of 18 basis points is added to the risk premium model. Furthermore, the 1995 formula includes a prospective CAPM.

OPC witness James Rothschild stated that the 1995 formula from Order No. PSC-95-0982-FOF-WS would suggest a cost of equity which is considerably higher than SSU's current cost of equity. Mr. Rothschild proposed 10.10 percent as the appropriate cost of equity for SSU. Mr. Rothschild based his recommendation on DCF models, using a risk premium model and a CAPM as a check of the DCF results.

Mr. Rothschild employed a constant growth DCF model as his primary method, using a growth rate based on earnings retention. He used a two-stage DCF model, and the water and natural gas utilities reported in Value Line. His risk premium model used a group of electric utilities. Mr. Rothschild had reservations about the risk premium model because it does not remain constant and can be affected by changes in the tax law. Though he presented a CAPM, he also had similar reservations about this method. Mr. Rothschild favored a geometric average, rather than an arithmetic average, in

calculating historical returns that are an input for the CAPM. He found flaws with Mr. Morin's CAPM, his assessment of risk faced by Florida WAW utilities, his addition of a liquidity premium, and the weather normalization clause. He does not believe that market-to-book value ratios above 1.0 hinder a DCF model.

In rebuttal, Mr. Morin contended that Mr. Rothschild understated SSU's cost of equity and underestimated the risks faced by SSU and other water utilities. Specifically, he stated that OPC's witness inappropriately relied solely upon a DCF model using the "retention growth" method, and that the models do not have an allowance for flotation costs. In rebuttal to Mr. Maurey's testimony, Mr. Morin repeated his concern that the cost of debt should vary over a range of equity ratios and that the 40 percent floor on common equity ratios should be lowered to 30 percent.

Our findings as to the individual elements of the formulas recommended by the witnesses are set forth below.

a. Market Risk Premiums

Mr. Morin employed historical and prospective market risk premiums in his recommended CAPM. The 1995 leverage formula includes a prospective CAPM. We agree with Mr. Maurey's testimony that realized returns can be substantially different from prospective returns. Therefore, the CAPM should not use historical, earned returns. Further, a prospective CAPM avoids the controversy over geometric versus arithmetic averaging raised by Mr. Rothschild.

b. Comparative Risk

A comparison of the financial statistics for water utilities and natural gas utilities shows that the latter is somewhat less risky. Though the benchmark Standard and Poor's interest coverage and equity ratios for an A rating are lower for water than for natural gas, the other financial statistics cited by witnesses Morin and Maurey suggest natural gas has lower risk. Mr. Maurey stated that the 1995 leverage formula has a premium of 18 basis points for this effect. We find that this amount is conservative and reasonable.

c. Private Placement Premium

The bond yield differential for the 1995 leverage formula is the spread between the yields on A1-rated bonds and Baa3-rated bonds. The 1995 leverage formula includes a private placement premium, or liquidity premium, of 25 basis points to recognize that

Florida WAW utilities do not have access to the public debt and equity markets. Though this is less than the 50 basis points Mr. Morin recommends, it is based on a survey of the private placement market. Mr. Rothschild believes this adjustment is inappropriate in this case because SSU is owned by MP&L. Mr. Morin rebuts this by stating that SSU must be treated as a stand-alone entity and that it is intuitive that investors require a higher return from an illiquid investment. Upon review of these considerations, we find that Florida WAW utilities do not have ready access to the public debt and equity markets. Therefore, the private placement premium of 25 basis points is appropriate.

d. Variable Cost of Debt

Utility witness Morin contended that the cost of debt should vary over a range of equity ratios. Staff witness Maurey stated that a variance in the cost of debt would be burdensome because it would require a recalculation of the leverage formula for various interest rates. Mr. Maurey also stated that the cost of debt will not vary up to the maximum debt ratio of 60 percent. Based on the evidence, we find that the assumption of a constant cost of debt is reasonable.

e. Equity Floor

Mr. Morin stated that there is "nothing magical" about the 40 percent common equity floor in the 1995 leverage formula. He advocates a 30 percent floor as being prudent. Mr. Maurey stated that the average equity ratio for publicly traded WAW utilities is 42 percent, and further noted that Florida WAW utilities are more risky than the publicly traded utilities. Moreover, the Standard & Poor's benchmark equity ratio for BBB-rated water utilities is approximately 40 percent. For these reasons, we find the 40 percent floor to be reasonable.

f. Weather Normalization Clause

Witness Morin testifies that a revenue adjustment mechanism, such as SSU's proposed weather normalization clause (WNC), reduces a utility's risk and, therefore, its cost of equity. We have disallowed the WNC, as detailed below, and therefore do not rule upon Mr. Morin's proposal. However, we note that even if the WNC had been approved, a review of the record does not support adequate evidence for an adjustment.

g. Cost of Equity: Conclusion

The 1995 leverage formula incorporates several but not all the modifications that Mr. Morin recommends. It also partially addresses Mr. Rothschild's concern that the leverage formula has only a prospective CAPM and a liquidity premium of 25 instead of 50 basis points. We agree with Mr. Morin that Mr. Rothschild's testimony relies too heavily on a DCF model with an earnings retention growth rate. Therefore, we conclude that the 1995 leverage formula set forth in Order No. PSC-95-0982-FOF-WS is the appropriate method for determining SSU's cost of equity.

We have adjusted SSU's common equity, resulting in an equity ratio of 39.24 percent. With this equity ratio and the 1995 leverage formula, the resulting cost of equity is 11.88 percent. Allowing a range of reasonableness, we find that the appropriate return on equity for SSU is 11.88 percent, with a range of plus or minus 100 basis points. We note that elsewhere in this Order, we have adjusted SSU's return on equity by 50 basis points for a period of two years. During that two year period, SSU's adjusted return on equity will be 11.38 percent, with the range remaining from 10.88 percent to 12.88 percent.

3. Accumulated Deferred Income Taxes

SSU identified total company debit accumulated deferred income taxes (ADITs) of \$4,784,352. In preparing its MFRs, SSU made numerous additions and adjustments to its rate base, several of which had ADIT consequences. These adjustments and additions included a correction to depreciation expense, Lehigh lines, 1995 plant interconnections, and unclaimed CIAC gross-up. Our review of related documents indicated that SSU did not reflect the appropriate ADIT consequences in the MFRs. SSU witness Bruce Gangnon agreed with this finding. Therefore, we find it appropriate to reduce the total company debit ADITs by \$287,390 to \$4,496,962 to properly reflect the ADIT consequences.

In addition to making an adjustment to the ADIT amount, we found it necessary to review the utility's allocation methods. We find that the allocation methods are reasonable, with one exception: the allocation of CIAC-related ADITs in Account 190 on the basis of 1996 CIAC activity. A comparison of the cumulative CIAC activity by plant in Exhibit 125 to the 1996 CIAC activity by plant in the relevant MFR schedule indicates a significant variation. In 1986, Section 118(b) of the Internal Revenue Code (IRC) was amended to make all CIAC taxable. We find that the CIAC-related ADITs in Account 190 should be allocated to the individual plants on the basis of the test year average balance of taxable

CIAC activity since 1986. This method more closely aligns the CIAC ADITs with the CIAC that created the CIAC-related ADITs. This method is consistent with the method authorized in SSU's previous rate proceeding. Witness Kimball acknowledged that she saw no reason for departure from the decision in Docket No. 920199-WS.

Therefore, we find it appropriate to approve SSU's allocation methods as filed in its MFRs, with the exception of the CIAC-related deferred taxes, which should be allocated to the plants on the basis of the average 1996 balance of the 1987 through the 1996 projected CIAC activity, rather than on the basis of 1996 CIAC activity. The debit deferred taxes are reflected for individual rate bases on Schedules Nos. 3-A and 3-B.

4. Investment Tax Credits

In calculating the revenue requirement in this proceeding, SSU used total company Investment Tax Credits (ITCs) prior to reconciliation to rate base of \$1,335,813, whereas SSU's income tax calculation used the "per books" and "utility adjusted" ITC amortization of \$78,697. According to SSU witness Gangnon, this mismatch occurred because the ITC amortization in its income tax expense calculation is based upon the carry-forward of the MFRs of rate proceedings held prior to MP&L's acquisition of the Deltona entities. However, SSU's capital structure ITC is based upon what is actually recorded on SSU's books and ledgers. In the capital structure, SSU used the ITCs that it has been able to use to offset its currently payable taxes.

Based on the utility's assertion regarding the Deltona adjustment, we find the "Per Rate Purposes" amortization to be appropriate. Furthermore, because SSU used the "Per Rate Purposes" ITC amortization of \$78,697 as a reduction to its cost of service income tax expense, "Per Rate Purposes" ITCs of \$1,933,972 should have been used in its capital structure. This results in consistent treatment of the ITCs in the capital structure with the ITC amortization included in income tax expense and recognizes past Commission-ordered adjustments, which have been carried forward. Therefore, unamortized ITCs shall be increased by \$598,159, from \$1,335,813 to \$1,933,972.

5. Weighted Average Cost Rate of ITCs

Pursuant to Section 46(f)(1) of the Internal Revenue Code (IRC), an Option 1 utility assigns a cost rate of zero for ITCs in its capital structure and reflects the amortization of the ITCs below-the-line for ratesetting purposes. An Option 2 utility pursuant to Section 46(f)(2), IRC, assigns the weighted cost of

investor sources of capital as the cost rate for ITCs in the capital structure and reflects the amortization of the ITCs as a reduction to above-the-line income tax expense. A utility's option status is usually not at issue. However, because SSU has purchased Option 1 facilities, we must address whether Option 1 should be used for ratesetting purposes for those facilities.

In Docket No. 920199-WS, SSU proposed to treat all of its facilities as Option 2. However, by Order No. PSC-93-0424-FOF-WS, we approved a mix of Option 1 and Option 2 in the consolidated capital structure, resulting in a 2.22 percent cost rate. In this proceeding, SSU's has assumed Option 2 status for all facilities, resulting in a calculated cost of ITCs in its capital structure of 9.68 percent.

SSU acknowledged that its proposed treatment is inconsistent with Docket No. 920199-WS. However, Mr. Gangnon testified that a company should have only one method of accounting for an item. When two companies with different methods of accounting are merged, a choice must be made as to the appropriate method on a going forward basis. This is normally the accounting method followed by the dominant company. Mr. Gangnon stated that, based on this technique, each time a company is merged with SSU, Option 2 status should be applied. To further support its position, SSU submitted IRS Regulation 1.381(c)(4)-1(c)(2) and several IRS letter rulings. Mr. Gangnon stated that while he could not cite a specific statement in the letter rulings which would require the use of Option 2, he believed that the Commission should use a consistent method.

Our review of the IRS documentation did not reveal language that mandates Option 2 treatment for all companies for ratesetting purposes. We agree with SSU that it is preferable for the book and the ratesetting treatment to be consistent. For the reasons stated herein, and based upon the evidence presented, we find SSU's proposed Option 2 approach, wherein all ITCs are treated in accordance with Section 46(f)(2) of the IRC, to be reasonable and acceptable. Based on our adjustments to rate base and capital structure, the weighted average cost of the ITCs is 9.97 percent, using an 11.38 percent return on equity and 10.17 percent, using an 11.88 percent return on equity.

6. Overall Cost of Capital

Through witness Vierima, SSU presents a consolidated capital structure as the basis for its proposed 10.32 percent overall rate of return. In recent SSU rate applications, we have approved the use of a consolidated capital structure. Mr. Vierima testified

that, with the exception of the Marco Island Industrial Development Bonds and the Hernando and Volusia Private Activity Bonds, the majority of SSU's debt and all of its equity financing are done on a utility-wide basis. SSU's cost of debt is significantly lower on a consolidated basis. Tax-exempt financing, market recognition, administration of funds, access to credit support, availability of longer maturities, less restrictive loan covenants, and access to public and private markets also benefit from unified financing programs.

Marco Witness Woelffer contended that the debt attributable to the Marco Island facilities should be calculated separately to match the source of long-term debt with specific assets, resulting in 10.11 percent cost of capital. Otherwise, those customers pay higher rates and subsidize other customers. Mr. Woelffer also noted that SSU has tax-exempt bonds associated with Collier, Lee, and Volusia counties.

In rebuttal, Mr. Vierima testified that although private activity bonds such as the Collier County bonds are related to a specific project, SSU's creditors look to the entire company and its parent when deciding to lend funds. Mr. Vierima opined that Marco Island could not obtain the terms and rates that SSU got for the Collier County bonds on its own.

We agree that SSU's entire company is considered as legal obligor for credit rating purposes, and that SSU can obtain debt at a lower cost on a consolidated basis. Therefore, we find it appropriate to calculate one overall cost of capital for SSU based on its consolidated capital structure. Based upon our adjustments and findings herein, we find the appropriate cost of capital to be 10.13 percent, based on an 11.88 percent return on equity as discussed herein. We have adjusted SSU's return on equity to 11.38 percent, based upon our review of the company's quality of service and management. With the adjustment to an 11.38 percent return on equity, the resulting overall cost of capital is 9.94 percent.

IX. NET OPERATING INCOME

Our calculations of net operating income are depicted on Schedules Nos. 4-A for water and on Schedules Nos. 4-B for wastewater. Our adjustments are itemized on Schedule No. 4-C. These schedules are grouped by system, in alphabetical order. Those adjustments which are self-explanatory or which are essentially mechanical in nature are reflected on that schedule without further discussion in the body of this Order. The major adjustments are discussed below.

1. Operating Revenues

The utility and other parties proposed several adjustments to the calculation of operating revenues. These adjustments included weather normalization, repression adjustments, adjustments for the effects of conservation, billing and consumptions adjustments, and adjustment to specific plant revenue amounts. We have addressed each in detail below.

a. Proposed Normalization Adjustments Based on Weather/Rainfall

SSU projected its 1996 water consumption and bills by first taking the average of the consumption experienced at each plant during the years 1991 through 1994, then applying a plant-specific compound growth rate for the 1991-1994 period to estimate bills and gallons for 1995 and 1996. The utility's projections for 1996 wastewater consumption were calculated in a slightly different manner, by taking the actual 1994 bills and gallons multiplied by the plant-specific four-year compound growth rate for 1995 and 1996. SSU used the four-year average consumption method not only to normalize consumption variations due to weather, but also to normalize consumption variations due to elasticities of demand and the Company's conservation efforts.

OPC witness Kimberly Dismukes testified that the utility's proposal understated projected test year consumption and revenue. She stated that the primary flaw in SSU's methodology was the failure to take into consideration the effect of weather, in particular, rainfall. She found SSU's management reports to be replete with references to the abnormal level of rainfall depressing 1994 revenue. She also pointed out that the MFRs indicated the costs for several systems were either higher or lower due to the heavy rainfall experienced during the 1994 historical test year.

Ms. Dismukes analyzed rainfall data for the period of 1960 to 1994. Her analysis revealed that in almost all of SSU's service areas, the rainfall experienced in 1991 and 1994 was abnormally high, and in several instances the rainfall experienced in 1992 was unusually high as well. Ms. Dismukes recommended that the Commission reject SSU's method of projecting its 1995 and 1996 billing determinants and projected test year revenue. Rather, Ms. Dismukes advocated weather normalizing the billing data for residential customers for 1996. This method would produce an increase in projected 1996 residential consumption of 1,227,876,000 gallons, and an increase in test year revenues of \$1,937,947. The associated expense adjustment to account for the increased

consumption and related costs would be an increase of \$515,332. At the hearing, Ms. Dismukes corrected the test year revenue figure to \$1,189,444.

If her weather normalizing method were not accepted, Ms. Dismukes recommended in the alternative to exclude 1991 and 1994 data from the calculations, using instead only 1992 and 1993 data. Based on this data, she recommended an increase in total consumption of 318,515,813 gallons and a test year revenue increase of \$428,398, with a corresponding increase to expenses of \$130,000.

SSU witness Morris Bencini stated that projected 1995 consumption was 3.2 percent greater than actual 1995 consumption in the MFRs. He also stated that SSU's projections were conservative and resulted in an under-projection of 1995 revenues by \$1,053,802. Further, he asserted that had actual 1995 consumption been taken into account as part of the five-year average, projected consumption would have been even lower than that reflected for 1996 in the MFRs.

SSU witness Whitcomb testified in rebuttal that Ms. Dismukes had an incomplete view of how weather affects water use because she ignored evapotranspiration (ET), a measure of the water evaporated and transpired from a vegetative surface such as turf grass. Witness Whitcomb explained that the net effect from weather can be calculated using a net irrigation requirement (NIR) variable, defined as ET minus effective rainfall (ER). He further argued that Ms. Dismukes ignored the water price elasticity repression caused by the 1991 rate case in Docket No. 920199-WS.

In its brief, OPC argued that we should ignore any suggestion that SSU's methodology was appropriate because 1995 actual billing units were close to the utility's projections. OPC stated that 1995 was not only a wetter year than 1994, it was one of the wettest of the five-year period. To include 1995 in the projection averaging pot would further exacerbate the understatement of consumption due to abnormally high levels of rainfall. Further, OPC argued that while NIR was an interesting statistic, we should reject any conclusions drawn from it because SSU did not provide the information to evaluate Dr. Whitcomb's calculations, and that NIR measures how much irrigation is required, not how much customers actually irrigate.

SSU argued in its brief that the rate level and rate structure adjustments in the utility's prior cases most directly caused the reduction in 1994 water use levels, not the level of rainfall in 1994 as claimed by Ms. Dismukes. SSU pointed to Ms. Dismukes' previous support of the five-year average approach advocated by an

OPC witness in Docket No. 920655-WS. SSU also criticized the alternative approach proposed by Ms. Dismukes as simply a method to increase SSU's projected revenues by eliminating the consumption numbers from 1991 and 1994, the two years in the 1991-1994 time period with the lowest consumption.

We are not persuaded that there is a direct correlation between rainfall and consumption. The weather normalizing method advocated by Ms. Dismukes compared the average rainfall in SSU's service areas during the 1991-1994 period to the average rainfall in the service areas during the 1960-1990 period. The four-year average rainfall in the service areas during 1991-1994 was approximately 14.85 percent greater than the average for the period 1960-1990. The average rainfall factor was apparently applied to SSU's calculated average consumption per bill for the service areas resulting in "normalized" consumption per bill. This method implicitly assumed that the reduced consumption levels were related entirely and directly to reduced outdoor water needs from the increased rainfall. We do not agree with this implicit assumption. As Mr. Bencini testified, there is a weak correlation between SSU's average monthly consumption compared to rainfall for the 1991-1995 period, which demonstrates that rainfall is not a good indicator of consumption levels.

Instead, we are persuaded that a better indicator of outdoor water use is the NIR advocated by SSU. As discussed above, the NIR is defined as ET less ER, representing the average amount of water required to prevent stress on turf grass. Effective rainfall, the precipitation that directly offsets ET requirements, is generally recognized as less than actual rainfall. Some rain is lost as runoff or percolates into the ground past the turf grass root zone and is therefore not effective in offsetting ET, which is mainly a function of air temperature and incoming solar radiation. As ET increases, the amount of water needed by residents to irrigate tends to increase. For example, in 1994, while rainfall was above normal, ET was above normal as well. The NIR for 1994 was only 3 percent below normal, making 1994 the most "normal" year in the 1991-1994 group. When comparing the variations in monthly residential water use to weather (NIR) during the 1991-1994 period, a positive correlation is apparent in most months, especially during 1992-1994.

There are numerous other factors affecting fluctuations in consumption in addition to weather, e.g., the price changes caused by the 1992 rate case. Due to the combination of factors affecting consumption, SSU witness Whitcomb testified that at least six years of data is needed to disentangle the effects of the various factors before the weather-only effects on consumption can be isolated.

Based on the foregoing, we conclude that the 1991-1994 period is a reasonable period upon which to base SSU's 1996 consumption projections, and, therefore, no revenue or expense adjustments are necessary. Furthermore, 1994 is a "normal" year upon which to apply the consumption projections. However, because we recognize weather as one of the components affecting consumption, our finding in this regard does not preclude the consideration of weather-normalized consumption in future cases.

b. Adjustments to Marco Island Reuse Revenues

SSU projected that in 1996 it would be providing effluent reuse to both Hideaway Beach and the Tommie Barfield School from its Marco Island plant. Because both facilities are presently water customers, the utility decreased its water billing analysis by 62.1 million gallons, the projected usage to be provided through reuse. We then added 54.75 million gallons to the effluent billing analysis to reflect the Hideaway Beach usage. No adjustments were made for the Tommie Barfield School as service will be provided at no charge in exchange for an easement.

OPC contended that these projections were inappropriate because these projects will not be implemented in 1996. OPC quantified this adjustment by applying the rates which were in effect prior to the granting of interim rates. OPC asserted that the billing determinants and corresponding revenue adjustments proposed by SSU should not be allowed and proposed to reverse SSU's adjustment.

While these two reuse projects were proposed for 1996, there was no evidence in the record that either project will be on line in 1996. SSU indicated that it did not expect reuse to be available to Hideaway Beach prior to December 31, 1996. The utility could not state when the reuse conversion for the Tommie Barfield school would be completed. Because neither project will be completed in 1996, the utility's test year water revenues for Marco Island shall be increased by \$183,668 and wastewater revenue shall be decreased by \$13,688.

c. Adjustments to Marco Island's Water Revenues

Marco Island Witness Michael Woelffer stated that SSU provided conflicting data in the MFRs for projecting Marco Island's 1996 revenues. Mr. Woelffer stated that if the \$216,657 in unbilled revenue was not attributed to ERCs and gallons in 1994, then all projections based on this 1994 data would understate future revenue. Mr. Woelffer discovered a discrepancy between SSU's engineering schedules and its rate schedules of 29,677,000 gallons

of water sold. In addition, he believed that SSU should use the actual number of ERCs instead of the number of bills to project growth. Mr. Woelffer recommended adding 313 ERCs and additional gallonage to the 1995 and 1996 revenue projections. This adjustment would increase test year revenue by \$174,741. While Mr. Woelffer stated that he would submit a late filed exhibit of a revised schedule for Marco Island water revenue upon receipt of discovery documents, he did not submit such an exhibit.

SSU witness Morris Bencini stated that SSU used the annual number of bills to project growth because revenues are collected from bills and not ERCs. According to Mr. Bencini, the rate schedules predict, in essence, the revenues expected from a given service area. Because revenues are collected through bills, this is the appropriate methodology for a growth projection. Mr. Bencini stated that Mr. Woelffer's second discrepancy is the result of mixing engineering data with rate data. Mr. Bencini stated that this data should be treated significantly different and should not be interchanged when projecting revenue. In its brief, SSU stated 1996 revenues were not understated because, based on actual 1995 data, SSU over-projected revenues in 1995 for Marco Island. Actual 1995 water revenues for Marco Island were \$907,305 less than the amount projected in the MFRs.

We agree with Mr. Bencini that comparing rate schedules to engineering schedules can lead to erroneous conclusions and those schedules should not be used interchangeably in projecting revenue. We agree with Mr. Woelffer's concerns over unbilled revenue. However, because we have projected 1996 ERCs and gallons for all plants including Marco Island, and given the fact that actual 1995 revenues for Marco Island were \$907,305 less than the amount projected in the MFRs, an adjustment is not necessary at this time.

As stated below, Marco Island's 1996 water revenues shall be projected on 179,945 total ERCs and 2,236,503,459 total gallons, excluding bulk water gallons. Based on these billing determinants, test year water revenue shall be increased by \$33,274.

d. Proposed Repression Adjustment

SSU proposed a repression adjustment of 935,641,435 gallons to the water gallonage component of its projected test year billing determinants. The direct expenses impacted by this adjustment would be purchased water, purchased power and chemicals. Consistent with its proposed repression adjustment, SSU decreased expenses by \$287,585.

In its brief, the utility argued that because no other party took a position on this issue in its post-hearing filing, under the express language of the Order Establishing Procedure, the other parties have waived the entire issue and the issue should be dropped from this proceeding. In the alternative, SSU stated that its position on this issue should be approved.

While OPC addressed this issue in its argument on another, related issue, none of the intervenors addressed this specific topic in its post-hearing statement. OPC's post-hearing statement did not conform to the requirement of Order No. PSC-96-0549-PHO-WS, the Prehearing Order issued in this docket, or to Rule 25-22.056(3), Florida Administrative Code. The Prehearing Order reflects that OPC took no position on this issue prior to the hearing, nor did OPC conform with the requirement of Order No. PSC-95-1208-PCO-WS that if a party's position in its post-hearing statement differs from its prehearing position, the position should be marked with an asterisk. By failing to identify this issue in their pre- or post-hearing statements, the intervenors, including OPC, waived this issue. See Order No. PSC-95-1208-PCO-WS at 5; and Rule 25-22.056(3)(a), Florida Administrative Code. Moreover, Rule 25-22.056(3)(b), requires that if a brief is filed, each argument must be identified by the issue number to which it relates.

However, this does not necessarily result in this issue being dropped from this proceeding or automatically approved. Because the utility has proposed the repression adjustment, it is the utility's burden to demonstrate the reasonableness of implementing it. Florida Power Corp. v. Cresse, 413 So. 2d 1187, 1191 (Fla. 1982). Section 367.081(2)(a), Florida Statutes, requires us to consider, inter alia, the cost of providing service in fixing rates which are just, reasonable, compensatory, and not unfairly discriminatory. It would be an abuse of discretion to approve the utility's proposed repression adjustment simply because the intervening parties have not taken issue with it. Further, "the Commission is clearly authorized to utilize its staff to test the validity, credibility and competence of the evidence presented in support of an increase." South Florida Natural Gas Co. v. PSC, 534 So.2d 695, 678 (Fla. 1988). Therefore, we have reviewed and made findings on this issue in detail.

SSU's witness, Dr. John Whitcomb, was subcontracted by Brown and Caldwell from 1992 to 1994 to perform studies of water conservation rate structures for the SWFWMD, specifically, price elasticity and rate structure impacts on water consumption. The outcome of his studies were two reports: "Definition of Water Conservation Promoting Rates" (Conservation Rate Structure Study) and "Water Price Elasticity Study" (Elasticity Study). The

Elasticity Study attempted to quantify the relationship between water price and water demand for customers within the SWFWMD service area. In addition, Dr. Whitcomb developed a software program known as WATERATE, which utilized the results of the Elasticity Study to simulate how changes in water and wastewater prices impact water revenues and water demand.

Dr. Whitcomb testified that the results of the Elasticity Study were applicable to SSU for several reasons. 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, given the geographic and demographic diversities of both the SWFWMD and SSU's service areas, it was reasonable to assume a similarity between the respective customer bases. Third, SSU was one of ten utilities which participated in the Elasticity Study. Finally, Dr. Whitcomb stated that SSU has 24 water service areas serving an estimated population of 125,000 within the SWFWMD.

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 resulted in a consumption reduction of 877,203,435 gallons, or approximately 11 percent for the conventional treatment service class, and 58,438,000 gallons, or 2.7 percent for the reverse osmosis service class. The direct expenses impacted by this adjustment were purchased water, purchased power and chemicals. Consistent with Dr. Whitcomb's proposed repression adjustment, SSU proposed to decrease these expenses by \$287,585. Dr. Whitcomb stated that these adjustments were reasonable and necessary in order to provide SSU the opportunity to earn the Commission-approved revenue requirement.

On cross-examination, Dr. Whitcomb testified that he co-authored 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. After the article was evaluated in a peer review process, it was sent back for revisions, and was subsequently not accepted for publication.

OPC witness Dr. David Dismukes stated that the repression adjustment should not be accepted because the utility's Elasticity Study did not meet adequate standards for regulatory use. First, Dr. Dismukes did not believe the Elasticity Study accurately represented 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. Moreover, there are different

price structures between the SWFWMD and SSU, and customers under different pricing structures face different demand curves and different price elasticities of demand. This is the primary reason Dr. Dismukes argued against using the SWFWMD specific price elasticities in this proceeding. He also asserted that because SSU's customers faced neither increasing nor decreasing block rates, the concept of "ramped rates" would not be applicable.

Dr. Dismukes further testified that the statistical model should be parsimonious, intuitive and straightforward. He pointed to several problems with the model, most notably that relaxing the zero price elasticity constraint at \$7.05 per 1,000 gallons resulted in an upward-sloping demand curve. This violated the first law of demand, which states that there is an inverse relationship between price and quantity demanded.

Finally, 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 (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. He also commented that, for SSU's service areas receiving rate decreases, stimulation would be the appropriate adjustment. Although SSU proposed rate decreases for three of its service areas, it nevertheless applied a negative factor to those service areas' billing determinants without any explanation.

Dr. Dismukes offered two alternative recommendations if we agreed that the results from the Elasticity Study were inappropriate, but still found some type of repression adjustment to be appropriate. If we approved the utility's proposed WNC, there would be an opportunity for the utility in the long run to recover lost revenues associated with repression. Therefore, he recommended that the short run elasticity estimate used by SSU be split on a 50/50 basis between SSU and its ratepayers. If we choose not to approve the utility's proposed WNC, there would be no opportunity to recover lost repression-related revenues over the long run. Therefore, Dr. Dismukes' second alternative recommendation would be to split the difference in the long-run elasticity estimate on a 50/50 basis between SSU and the ratepayers. Dr. Dismukes agreed that the concept of elasticity applies to water rates, and that the only question is the level of elasticity.

Marco witness Michael Woelffer testified that actual historical data contained in SSU's MFRs should be used to forecast

1996 gallons. He argued that there was an increase in gallons sold per ERC after the rate increase resulting from Docket No. 920655-WS. Based on his analysis of historical data, Mr. Woelffer believed SSU's proposed elasticity adjustments for Marco Island were not supported.

Mr. Buddy Hansen testified on behalf of Sugarmill Woods. He stated that, while a price elasticity adjustment may have merit, SSU's proposal was inequitable, would impose hardship on low income customers, and would be in addition to conservation rates already established in Docket No. 920199-WS. Mr. Hansen noted that, despite usage and income differences among SSU's service areas, the same elasticity factors were applied to all service areas. He believed the elasticity factors should vary by service area. Second, he stated that SSU's proposed repression adjustments seemed like a ploy to increase the gallonage charges. Finally, he testified that the price of selling water should equal the true cost of supplying water; there should be no subsidies.

Dr. Whitcomb testified in rebuttal of Dr. Dismukes' discussion as to the standards for evaluating a statistical model for regulatory use. First, regarding the applicability of the SWFWMD Elasticity Study model to SSU, 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.

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, or property value, variable. He argued 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 were almost identical, with results that do not vary significantly with price specification assumption.

Regarding the parsimony of the Elasticity Study model, Dr. Whitcomb contended that Dr. Dismukes did not 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 contended that the range of prices in the SWFWMD study was 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 was programmed not to use the SWFWMD elasticity algorithm, so the shape of the demand curve is unknown.

Third, regarding the explanatory power of the statistical model, Dr. Whitcomb argued 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. Regarding Dr. Dismukes' statement that SSU's proposed elasticity adjustments not be accepted due to "marginally significant parameter estimates", Dr. Whitcomb asserted 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. 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.

Dr. Whitcomb also rebutted Dr. Dismukes' alternative recommendations on this issue. He defended his selection of a short-run elasticity adjustment of 75 percent by stating that interim rates would significantly increase the price signal sent to customers and begin to set in motion the long-run price elastic effect. Further, the price elastic adjustment in this rate case will occur over a multi-year period. Therefore, he asserted that over a longer period a higher short-run adjustment factor was warranted. Dr. Whitcomb believed the proposed 50 percent adjustment offered by Dr. Dismukes was arbitrary and not supported by evidence. Dr. Whitcomb believed that if a WNC is implemented, the best estimate of the short-run price elastic water use adjustment would be 100 percent, rather than the 50 percent 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 percent value. Dr. Whitcomb asserted that Dr. Dismukes' proposal to allow 50 percent of the long-run price elastic adjustment in the event we do not adopt the utility's WNC proposal was arbitrary as well.

In its post-hearing filing, SSU asserted that Dr. Whitcomb was an expert in water use and water demand forecasting, having conducted numerous studies and authored several articles on the subject. SSU argued that every witness on this issue agreed that price elasticity was a valid economic concept, applicable to water

consumption; the question in this case is the level of elasticity. SSU pointed to Kimberly Dismukes' statement that a repression adjustment would be appropriate if properly calculated.

SSU further argued that the WATERATE 2.1 program was an appropriate basis for the elasticity adjustments proposed by Dr. Whitcomb. SSU pointed out that the focus of Dr. David Dismukes' testimony and OPC's cross-examination of Dr. Whitcomb was the revised WATERATE 2.2 program, rather than the WATERATE 2.1 program. SSU further contended that Dr. Dismukes' inability to distinguish between the two versions of the WATERATE program underscored his lack of competence to analyze water demand studies.

SSU summarized several points to support its contention that the Elasticity Study was applicable to all of SSU's service areas: SSU has 24 water service areas which service an estimated population of 125,000 persons within the SWFWMD; approximately 80 percent of the service areas are located in either the SWFWMD or in the abutting SJRWMD; 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; the variation in net irrigation requirement between the ten utilities in the SWFWMD study and SSU's service areas is almost identical; and the climatic conditions of the ten SWFWMD utilities versus SSU's service areas are similar. In conclusion, SSU argued that there was overwhelming support for its proposed price elasticity adjustments.

While we agree that price elasticity is a valid economic concept, worthy of consideration, we nevertheless find that a repression adjustment is not appropriate in this proceeding. We first note that the ten utilities participating in the Elasticity Study are all located within the SWFWMD. 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.

We also question short run price elastic responses. Changes in water use result from a combination of behavioral and structural changes. Therefore, while price increases may induce some customers to react to price changes sooner, it may take some customers years to complete desired changes. It may also take a customer a number of billing cycles merely to understand the ramifications of a rate structure change. Based on a review of the available literature, the WATERATE user's manual suggested a short-run half life of one year. However, Dr. Whitcomb did not use those values for SSU's WATERATE runs. Instead, he assumed that the price elastic response would be 75 percent in year one, rather than 50

percent. Dr. Whitcomb was unable to provide a convincing explanation as to why the figure of 75 percent was chosen.

Dr. Whitcomb contended that, given the geographic and demographic diversities of both the SWFWMD and SSU's service areas, it would be reasonable to assume a similarity between the respective customer bases. However, he was unable to indicate how the SWFWMD's area was geographically comparable to SSU's service areas located in other WMDs. This was 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. However, he was unaware of the actual comparable percentages of those single family customers for service areas located in other WMDs in Florida. To the extent that the property values for service areas located outside of the SWFWMD are different than the values used by Dr. Whitcomb in this case, these differences would affect the results of the calculated repression estimates.

Finally, we also note that applying WATERATE to a water rate structure other than the uniform rate structure proposed by SSU would affect the results of the analysis. As discussed below, we have approved 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 upon our consideration of the evidence in the record, we conclude that a 0.0 price elasticity adjustment shall be used in this proceeding. Although 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. Absent an alternative methodology supported by the record to calculate a repression adjustment, we shall not make an adjustment to the water service areas' billing determinants to reflect the effects of repression. Therefore, no additional expense adjustments are necessary.

However, in order to monitor the effect of the overall approved revenue increase has on customers' consumption, we find it appropriate to order SSU to compile monthly reports that detail the number of bills and gallons sold. This information shall be provided, by customer class, meter size, and service area, for both the water and wastewater systems. These monthly reports shall be filed quarterly, for a period of two years, commencing on the first billing cycle the revised rates go into effect.

e. Billing and Consumption Projections

SSU utilized the historic 1991 through 1994 bills and gallons for water billing determinants. The utility calculated the growth rates for its water bills by using the compound growth rate from 1991 through 1994 on a per plant basis. The 1994 base number of water bills was adjusted to reflect "zero bills", which more accurately reflects the number of customer bills. Other adjustments to 1994 bills included a limit on number of available lots, trimming of start-up plants, zeroing-out negative growth rates, and recalculating the future compound growth rates for hyper-growth areas.

SSU Witness Bencini testified that to project 1996 water consumption, SSU used a simple four-year average (1991-1994) of consumption by plant to determine the base year. This base year was then factored up in 1995 and 1996 for each plant's respective growth rate in bills to determine the 1996 gallons. SSU used this methodology in an effort to normalize the variability in consumption due to weather patterns, elasticity of demand from rate increases, and the Company's conservation efforts.

SSU made an adjustment to reflect an overall 10.9 percent and 2.6 percent decrease in consumption related to the elasticity of demand of conventional treatment and reverse osmosis treatment customers, respectively, based upon the requested revenue increase and conservation rate structure. The utility also made an adjustment to reflect an annualized decrease of 62.1 million gallons at Marco Island for multi-family and commercial customers related to the offset of reuse wastewater projected to be used at Hideaway Beach and the Tommie Barfield School beginning in 1996. Finally, the utility made adjustments for six jurisdiction plants (excluding Valrico Hills) to reflect the effect of SSU's water conservation plan, totalling a decrease of approximately 58.2 gallons for conventional treatment plants and 79.0 million gallons for reverse osmosis treatment plants.

For projecting 1996 wastewater bills and gallons, SSU used historic 1991 through 1994 bills and gallons. Effluent and bulk wastewater determinants were omitted due to the material skewing effect these classes have on their respective plants. Actual 1994 bills and gallonage were used as base determinants from which to project 1995 and 1996. The compound growth rates for wastewater bills were calculated using the compound growth rate from 1991 through 1994 for bills on a per plant basis. This method was consistent with the way SSU projected water bills. In other words, actual 1994 bills and gallons were used as base determinants from which to project 1995 and 1996.

OPC Witness Kimberly Dismukes advocated the incorporation of actual 1995 results for projecting 1996 bills. With that modification, OPC did not object to the method used by SSU. Ms. Dismukes found the appropriate test year water gallons for residential customers to be 9,501,263,000. These were weather normalized gallons for the projected test year ending 1996. Ms. Dismukes contended that SSU's methodology understated projected test year consumption because it used consumption data during a time period when rainfall was abnormally high. Ms. Dismukes indicated at hearing a corrected, proposed 1996 normalized water consumption of 9,026,200,000. Ms. Dismukes did not take issue with the methodology used by SSU to project wastewater usage.

We find that the methodology chosen by SSU to project 1996 number of water bills is appropriate, with three adjustments. First, we recognize that four plants exceeded SSU's projected number of maximum bills in 1995. The approved maximum number of bills for Beacon Hills, Imperial Mobile Terrace, Pine Ridge Estates, and Woodmere is determined by the number of adjusted 1995 bills, because those figures exceeded their respected maximum bill caps.

Secondly, we adjusted the number of 1996 bills for the Beacon Hills plant to include two executed developer agreements which will bring an additional 60 customers per year, or 720 bills. Because this planned development was scheduled to start in June, 1996, and not all homes expected to be built will be built in the first six months of this projected test year, we find it reasonable to assume that 20 of the 60 homes will be built in the Beacon Hills service area and therefore, will include them in the projected test year.

Our final adjustment to the projected 1996 water bills is to apply the growth rate of 3.35 percent to Buenaventura Lakes, Lakeside, Spring Gardens, and Valencia Terrace. This growth rate is related to the composite growth rate for only the jurisdictional plants in this proceeding. SSU used the growth rate of 3.17 percent, which was the composite of all the plants' growth rates, including the non-jurisdictional plants, to project 1996 bills for these plants, on the grounds that there was insufficient historic data to calculate their own growth rate. We find it appropriate to use the composite growth rate for only the jurisdictional plants of 3.35 percent for these plants.

We find it appropriate to make two adjustments to the 1996 wastewater bill projections. First, consistent with our adjustment to water bills, we have used the jurisdictional total growth rate for Buenaventura Lakes, Spring Gardens, and Valencia Terrace instead of the total company-wide rate. Second, we find it

necessary to include wastewater-only customer's bills in the calculation of the rates. Each residential wastewater-only customer represents one ERC in the calculation of the rates. Furthermore, we find it appropriate to add the average residential consumption of the respective plant for each residential wastewater customer to that respective plant's total gallons. In other words, each residential wastewater-only customer should be included in the ERC calculation and likewise those customers will assumedly use the average usage for their respective plants when determining total gallons.

We have found it appropriate to base 1996 water and wastewater consumption on the actual average usage in 1994. As shown on Attachment C, appended to this Order, the average usage per plant in 1994 was determined by dividing the total gallons by the total number of bills for each plant, excluding private fire protection. After applying the appropriate 1995 and 1996 growth rates to the number of 1994 adjusted bills, we determined the 1996 projected number of gallons by multiplying the projected 1996 bills by the average usage in 1994. A similar methodology was used for projecting wastewater gallons, except effluent and multi-family non-metered customers were excluded from the calculation. Additionally, only capped wastewater usage was applied to the number of 1996 wastewater bills to project 1996 wastewater usage. Buenaventura Lakes, Deep Creek, Marco Island, and Valencia Terrace have different wastewater caps than the current 6,000 gallons. Therefore, we used the current caps to calculate test year revenue. However, for determining final rates, capped consumption will be adjusted down to reflect the new 6,000 gallon cap for these plants. This adjustment will rely on the same percentage used by SSU to project 1996 capped usage for these plants.

We therefore find that the appropriate projected number of water ERCs, wastewater ERCs 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.

f. Impact of Conservation Programs on Consumption

We have approved herein the recovery of \$343,412 in conservation expenses associated with the utility's conservation programs. We also find it necessary to address the anticipated gallons which will be saved as a result from those conservation programs.

SSU witness Carlyn Kowalsky testified that the utility adjusted 1996 consumption by 142,788,000 gallons per year to

reflect SSU's estimate of reduced water consumption resulting from the conservation programs in the specific communities. 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. However, during cross-examination, Ms. Kowalsky was unable to answer questions not only regarding how the utility chose the communities targeted for SSU's enhanced conservation program, but how SSU arrived at its estimated participation levels as well.

Not even SSU's witnesses from the WMDs provided 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 did not have adequate data to demonstrate the per capita benefits of each conservation practice for utilities.

This proceeding represents the first time we have addressed the question of anticipated gallons saved due to conservation. Moreover, we find SSU's testimony on this issue to be marginally persuasive. Therefore, a more conservative approach regarding the estimate of water savings is warranted. Accordingly, we have adjusted SSU's projections as discussed below. A detailed analysis of gallons saved due to conservation is presented on Attachment E.

Retrofit Kits. Each retrofit kit included a low-flow showerhead, two faucet aerators, and a 1/2 gallon toilet tank bag. The manufacturers suggested that 50 percent 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 believed a 50 percent participation level may be expected. Because the selected communities consist predominantly of single family homes, the utility assumed 2.5 persons per household. Based on our review of information in the record, we find the estimated participation level percentages and number of persons per household to be reasonable.

As to low-flow showerheads, according to the AWWA, the average person takes one shower per day, lasting from 5-15 minutes. SSU's estimated 7.5 minutes per shower was consistent with a retrofit kit manufacturer's estimate. However, we find five minutes per shower is reasonable, which is within the range suggested by the AWWA. SSU reported that retrofit kit manufacturers and the AWWA estimated a savings between two and five gallons per minute using a low-flow

showerhead. The SWFWMD estimates are slightly higher, ranging from 3.6 to 6.6 gallons per minute. While SSU estimated a savings of three gallons per minute per showerhead, we find a savings of 2.5 gallons per minute to be appropriate.

The AWWA estimated that the average person uses water from the bathroom faucet between 1/2 minute and three minutes each day, while usage from the kitchen faucet is slightly greater, ranging from 1/2 minute to five minutes each day. While SSU assumed a usage of four minutes per person per day, we find a usage of two minutes per person per day to be reasonable. SSU cited an AWWA article to estimate the savings for faucet aerators. According to the article, a savings between .75 gallons per minute and five gallons per minute can be expected. SSU assumed a savings of one gallon per minute per faucet aerator. We agree with this assumption.

The AWWA estimated that each person in the household will flush a toilet between four and six 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 to be five times per day per person, we find four flushes per person per day to be reasonable.

Low Flow Toilets. Consistent with findings made by the City of Tampa and Hillsborough County, SSU estimated a participation level of ten percent may be expected for low-flow toilets, and we find this estimation to be reasonable. SSU cited figures published by the SJRWMD which reported estimated savings between two gallons and four 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 three gallons per flush. However, we believe a lesser savings of two gallons per flush to be reasonable.

Irrigation Shutoff Devices. According to the SWFWMD, approximately 50 percent of a customer's water use is for outdoor irrigation. SSU determined that because the average customer located within the targeted communities uses approximately 15,000 gallons per month, 7,500 gallons per month is used for outdoor irrigation. SSU cited manufacturers' claims that irrigation shutoff devices can result in water savings of five percent to 25 percent of the total irrigation demand. While SSU estimated a reduction of 15 percent, we find that a reduction of ten percent is appropriate. This monthly savings equated to approximately 22.5 gallons per day.

Based on the adjustments made above, we find the appropriate anticipated gallons saved due to conservation is 90,661,168. As

discussed in detail herein, we have denied SSU's request to implement a price elasticity adjustment to the billing determinants of the water system. Therefore, 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 anticipated gallons saved due to conservation is included as Attachment E.

g. Miscellaneous Revenue Adjustments

OPC Witness Kimberly Dismukes recommended increasing test year wastewater revenue by \$50,595 for wastewater provided free of charge or at a discount, because these revenues should be borne by the stockholders, not ratepayers. In addition, Ms. Dismukes advocated increasing test year revenue by \$7,000 for revenue recorded below the line. This revenue was associated with billing customers for electricity use at the Palm Terrace plant. SSU charged customers that take street lighting service a fixed charge for electricity which is greater than the cost of providing the service. Although it is a non-utility function, Witness Dismukes believed SSU's employees provide this service and the full cost of their salaries were included in test year expenses. Finally, Ms. Dismukes proposed to increase test year income by \$8,474 for several miscellaneous items recorded below the line for rate making purposes. She recommended that all the associated income should be moved above the line for ratemaking purposes because those items are either related to the utility's operations, or provided by the employees of SSU.

SSU agreed that test year revenue should be increased by \$50,595 for the wastewater provided free of charge. However, it disagreed with increasing test year revenues by \$7,000 to reflect the billing of customers for electricity use because the cost of adding the fixed electricity charge was de minimis and it already incurs the administrative costs for those bills. The utility revised its adjustments reflecting increases to test year revenue of \$50,595 and to test year income of \$8,351. Utility witness Morris Bencini stated that the difference between Witness Dismukes recommended adjustment of \$8,474 and his adjustment of \$8,351 was due to Ms. Dismukes erroneous use of a different allocation factor. He stated that it would be inappropriate to use the factor which considers allocation to gas customers for expense allocations, but excludes allocations to gas customers for income allocations.

We conclude that test year wastewater revenue shall be increased by \$50,595 for wastewater provided free of charge or at a discount, as this choice should be borne by shareholders. Therefore, test year revenue was increased by \$1,025 for Tropical

Isles and \$49,570 for University Shores. Furthermore, test year revenue shall be increased by \$7,000 for the revenue received from the customers for street lighting service which was recorded below the line. Although SSU believed that there was no marginal cost to the ratepayers, allowing SSU to charge for non-utility services while utilizing its employees would send the wrong signal to utilities. Therefore, test year income shall be increased by \$7,000 for Palm Terrace. Finally, we concur with the utility in that we should use a consistent allocation factor to arrive at the adjustment of \$8,351, instead of \$8,474 recommended by Ms. Dismukes, for several miscellaneous items recorded below the line for rate making purposes.

h. Operating Revenues: Conclusion

In consideration of the adjustments and conclusions made herein, we find SSU's final operating revenues to be \$33,389,617 for water and \$24,701,470 for wastewater. These amounts take into account the two-year adjustment to ROE made herein. At the end of the two-year adjustment period, operating revenues will be \$33,645,255 for water and \$24,864,844 for wastewater.

2. Operation and Maintenance (O&M) Expenses

a. Salary Adjustment Based on the Hewitt Study

The utility requested recovery of a 4.77 percent market-based pay adjustment for the employees of SSU and Buenaventura Lakes. For the service areas included in the current rate proceeding, the proposed market adjustments totaled \$271,491 for water and \$198,776 for wastewater.

In support of the proposed adjustment, utility witness Dale Lock presented an external market compensation study conducted by Hewitt Associates. Ms. Lock testified that the Hewitt study found the pay rates for plant operators, plant maintenance, rate department and customer service personnel to be significantly below market pay rates. According to Ms. Lock, these particular positions constitute over 60 percent of the positions at SSU. Overall, for the job categories included in the study, Hewitt found that SSU's pay rates were on an average basis 17.3 percent below the market surveyed. However, because the pay rates for the rate department turned out to be far below the comparison market, the market to average comparison was recalculated excluding these positions, so as to not skew the study results. By excluding the rate department, on a company-wide basis SSU's average pay rates are 12.9 percent below the market rates. According to Hewitt Associates, pay levels can be considered fully competitive when

they are within a range of five percent. As a result of these findings, SSU requested a market increase of 4.77 percent to achieve a portion of the balance of the adjustments needed to bring its pay levels into a competitive market position.

Ms. Lock testified that SSU's salary structure and average salaries are considerably below market, while at the same time employee turnover rates exceed the market significantly. SSU's salary structure was originally established based upon 1988 salary survey data, and was last revised in 1990 by a two percent increase in the salary ranges. Survey data from Hewitt Associates indicated that between 1992 and 1994, Florida employers increased their salary ranges by an average of 7.8 percent, while during the same time period, SSU's salary structure remained constant.

In addition to the survey data on salary structures, Ms. Lock testified that the Hewitt survey provided information on average salary increase budgets for Florida employers. According to the Hewitt data, from 1993 to 1994, on average, employees in Florida received an 8.57 percent compound increase in salaries. On the other hand, Ms. Lock testified that SSU's salary increase budgets reflected a compound growth rate of 7.2 percent during the same time period, with an actual average growth of 1.44 percent. Further, Ms. Lock professed that although SSU has attempted to keep pace with the external market increases, the utility has not been financially able to implement salary adjustments on a company-wide basis. Thus, the utility's pay rates still lag behind the external market.

Ms. Lock attributed SSU's turnover rate to the utility's level of wages and salary scale discussed above. High turnover can result in higher recruitment costs, reduced productivity by employees and increased training costs. Ms. Lock concluded that if trained employees cannot be retained, this will have a negative impact on the utility's customer service and operating efficiency.

SSU has also attempted to control payroll costs. Ms. Lock testified that the 1995 labor budget was reduced by \$600,000 as a result of a hiring freeze that went into effect at the beginning of 1995. All 1995 vacancies were subject to review and re-justification. In an effort to account for turnover and ongoing vacancies, additional adjustments have been made to the labor budget each year. In 1995, this reduction totaled \$125,000.

The utility contended that in order to mitigate these problems it must begin implementing the salary adjustments identified in the Hewitt Study. At some point in the future, SSU intends to pay its employees within five percent of the comparable external labor

market. Ms. Lock stated that SSU began to implement pay adjustments of 1.5 percent in 1995 in order to accomplish a portion of the competitive market adjustments indicated in the Hewitt Study.

In response to Ms. Lock's testimony, OPC witness Paul Katz asserted that the salary surveys used by SSU were non-comparable, and that the utility had misused the data. Thus, Mr. Katz opined that no weight should be given to the conclusions reached by the utility. Mr. Katz stated that although the utility's pay grades have not increased during the same time period that other employers have raised their structures by 7.8 percent, this does not support SSU's conclusion that its salary structure is non-competitive. Mr. Katz testified that a company's salary structure, which symbolizes the minimum and maximum pay rates for a particular job or pay grade, has little to do with actual pay. Increases in salary structures and increases in salaries can be completely different. As such, a company can increase employees' pay substantially within a pay grade, without making adjustments to its salary structure. Mr. Katz contended that SSU's ability to compete fairly with the external market was not hampered by the fact that the utility has not increased its salary structure.

Mr. Katz also disagreed with Ms. Lock's testimony regarding SSU's salaries. For example, he asserted that Ms. Lock erroneously concluded that budget increases equaled actual increases. Mr. Katz testified that budgeted increases are merely projections a company makes with regard to its employees' salaries, which are not necessarily the actual increases granted by a company.

Mr. Katz disagreed with Ms. Lock's testimony that because SSU's average actual raises increased by 1.44 percent from 1993 to 1994, as opposed to its budgeted increase of 7.2 percent, SSU is filling more lower paid operator, maintenance and customer service classifications than higher paid positions. He argued that the utility provided no evidence or analysis which would indicate any correlations which supported Ms. Lock's conclusions. Mr. Katz also disputed Ms. Lock's testimony that SSU's average base salary was significantly lower than those of investor-owned water utilities in the South and nationally. According to those figures, SSU's salaries would be behind by 44 percent. He indicated that average salaries do not usually vary by such a large amount. He concluded that these significant differences reported by the utility indicate a problem with data comparability.

Mr. Katz further alleged that the utility also erred in its analysis of turnover, in that SSU did not prove any correlation between non-competitive pay and high turnover and recruitment

difficulty. Other factors such as management, working conditions or "hiring the wrong people" can contribute to these problems. In fact, he contended that compensation is rarely a critical factor for employees voluntarily departing. Furthermore, using data provided by SSU, Mr. Katz testified that SSU's turnover rate would also be at the national average of 10.8 percent, if eight fewer employees departed. Mr. Katz declared that the data provided by SSU did not support Ms. Lock's assertions that the utility's turnover rates are "abysmal" and substantially higher than the national average.

Mr. Katz testified that SSU failed to adequately compare its salaries to the local labor market, or consider local factors such as unemployment rates, wage rates, skill and education levels, and the availability of workers. Mr. Katz also criticized the use of the Florida League of Cities Wage Survey within the Hewitt Study, as not being indicative of local, or non-urban area pay. He also produced an analysis of the relationship of SSU's payroll to the utility's revenues and customers, which compared SSU with other utility companies included in the 1994 National Association of Water Companies survey. SSU ranked 98 out of 101 for payroll dollars spent per revenues, and 88 out of 101 for payroll dollars per customer.

Mr. Katz concluded that SSU had not supported its requested salary increase. He further suggested that this Commission should require SSU to provide a valid compensation survey that is indicative of the specific local markets in which the utility operates. He also proposed that SSU should implement a performance-based incentive pay program in which employees would be rewarded with a portion of the utility's financial gain, and thus, not require increased funding from customers.

Based on the testimony provided by Mr. Katz, OPC witnesses Larkin and DeRonne proposed a reduction to SSU's 1996 projected test year expenses of \$593,755 and \$433,297 for water and wastewater, respectively, and a corresponding adjustment to reduce payroll tax by \$82,164. These adjustments would remove SSU's requested test year salary increases in their entirety.

SSU provided extensive rebuttal to OPC's witness. Utility witness Frank Johnson, a principal with Hewitt Associates, provided a detailed description of the procedures that Hewitt observed in order to ensure that the market data utilized was relevant, valid, and comparable with respect to analyzing the competitiveness of SSU's salaries and salary structure. Ms. Lock further alleged that Mr. Katz did not review or analyze the Hewitt Study data, since he made no mention of the study in his testimony. Thus, she concluded

that Mr. Katz's testimony and conclusions were flawed. Mr. Johnson argued that it appeared that Mr. Katz only selectively looked at the data included in the Hewitt Study, and therefore, did not have a balanced view of all the information.

Ms. Lock asserted that Mr. Katz erred in his analysis of the National Association of Water Companies (NAWC) survey data which he used to compare SSU's revenues and customers to payroll dollars, with other water utility companies. Ms. Lock testified that while Mr. Katz included wastewater payroll dollars in his comparison, he failed to also include wastewater revenues or customers. She contended that it is inappropriate to compare SSU, a water and wastewater utility, to other utilities that have only water operations, in part because higher labor costs associated with the wastewater operations distort payroll comparisons with water utilities. The utility performed a payroll analysis using water and wastewater payroll costs and revenue based on average pay per employee for both 1993 and 1994. SSU's average pay per employee was \$25,216 in 1993 and \$27,269 in 1994, compared to the NAWC averages of \$37,876 and \$39,694, for 1993 and 1994, respectively.

In response to Mr. Katz's assertions that the salary survey information utilized by Hewitt was non-comparable to SSU, Ms. Lock disagreed by stating that the surveys used were "highly relevant and represented the exact jobs which SSU employs." In addition, she explained that the data contained within the surveys included salary information from many of the cities and counties in which SSU conducts business. Mr. Johnson also concluded that the survey data used in the study is comparable to SSU's, and that the application of the salary survey data provided a representative external market comparison.

Ms. Lock further disagreed with Mr. Katz's criticism of Hewitt Associates' use of the Florida League of Cities Survey (FLCS) as a comparison market for certain plant personnel jobs. She maintained that the FLCS survey contains an exact geographic match of many rural areas in which SSU operates. She stated that because SSU's largest competitors for labor are county and municipal entities, the study properly included them. Mr. Johnson echoed Ms. Lock's testimony regarding the appropriateness of Hewitt's use of the FLCS survey.

In response to Mr. Katz's testimony concerning SSU's salary structure, Ms. Lock testified that due to the utility's pay practices for new hires, the minimums assigned to each pay range influence SSU's ability to attract new employees. Therefore, SSU's salary structure does have an impact on individual employee salaries. Ms. Lock further maintained that the utility's testimony

regarding its current pay ranges does, in fact, support SSU's proposed market-based pay increase. On this same point, in theory, Mr. Johnson agreed with Mr. Katz's assertion that salary structure does not necessarily dictate salaries. However, in reality, Mr. Johnson explained that they are closely integrated and the salary structure has a direct impact on salary levels.

Mr. Katz's testimony referenced Ms. Lock's statements that SSU budgeted increases of 7.2 percent in 1993 and 1994, while the utility's average actual raises were 1.44 percent. However, Ms. Lock affirmed that her testimony actually stated "actual average pay" which she defined as total payroll divided by the total number of employees. In response to Mr. Katz's criticism that the utility provided no evidence to indicate that this percentage difference was a result of filling more lower paid than higher paid positions, Ms. Lock suggested that these differences demonstrated that although SSU has granted pay increases, this same percentage growth is not reflected in SSU's average pay. Further, Ms. Lock insisted that turnover is the only explanation for the differences calculated in percentage increases and growth in average pay.

In response to Mr. Katz's assertion that compensation is rarely a critical factor for employees departing voluntarily, Ms. Lock pointed out that the motivation study was more than 40 years old, and thus did not address many significant changes in the workforce. Ms. Lock reported that based on exit interviews conducted by SSU, the percentage of departing employees who cited better paying jobs as a reason for leaving increased from 11.8 percent in 1992 to 40.7 percent in 1995.

Ms. Lock testified that water and wastewater employees are skilled workers, who must be compensated for higher training and licensing costs. Ms. Lock maintained that it is not satisfactory for SSU to have a turnover rate equal to the national average, which includes employers which traditionally experience very high levels of turnover. She indicated that a shortage of licensed individuals who are qualified to operate water and wastewater facilities in compliance with DEP requirements further supports the utility's need for market-based pay adjustments. She also contended that Mr. Katz's suggested performance based incentive program would be a major disincentive for hourly employees, unless they are paid at market-level.

SSU questioned the credibility of Mr. Katz's ability to provide expert testimony in the area of corporate compensation practices, since a majority of his experience has been in the government arena. On cross-examination, however, Mr. Katz listed a number of companies he has been hired to testify for or against,

concerning pay and personnel practices. We have accepted Mr. Katz as an expert in this field, and have given his testimony the weight it deserves.

In its post-hearing filing, SSU argued that Mr. Katz's analysis of SSU's payroll costs compared to the NAWC survey should be disregarded, because Ms. Lock demonstrated that his comparison included water and wastewater payroll dollars, but only water revenues and customers. Ms. Lock testified that payroll per customers and revenues were far below average when both water and wastewater revenues and customers are analyzed. We observe that using Ms. Lock's calculation of revenues generated per dollar of payroll, SSU would be ranked 71 out of 101, which is still considerably above the average. On the other hand, SSU would be ranked 39 out of 101 with respect to payroll per customer. SSU is below average regarding the amount of payroll burden placed on the utility's ratepayers.

In its brief, OPC argued that the utility did not meet its burden of proof regarding the need for the proposed test year salary increases. OPC argued three major points of concern regarding SSU's assertions of an exact geographic match, that the utility's salaries are 17.3% below market, and SSU's claims that its turnover rates are excessive and are a direct result of its salary levels.

OPC pointed out that SSU has placed a great deal of emphasis on the FLCS survey, however, the utility failed to be aware of and provide all of the relevant data to Hewitt Associates for use in the competitive pay survey. We are also concerned over the exclusion of this data. Although Ms. Lock insisted that the FLCS survey was the single most important data base regarding pay data for operations and maintenance personnel, SSU excluded a portion of the survey as irrelevant to its analysis.

OPC criticized SSU's failure to include the third volume of the FLCS survey which addressed populations of less than 10,000, because many of the municipalities included in the survey had populations around 2,000 or less. We disagree with the utility's rationale that this volume was less relevant than the information regarding larger populations. While only three jurisdictional water and wastewater plants serve over 10,000 total customers, 83 out of 101 water and/or wastewater plants have less than 1,000 total customers, and 69 of these ranged from a total of two customers up to 288. We are not persuaded by the utility's contention that the data should be excluded because the utility's operators would not likely leave SSU's employ to be among the lowest paid operators in the state. It is possible that SSU might

recruit from these areas. When performing a market comparison, it is important to consider not only where employees may go when they leave, but also where new employees are likely to be recruited. Moreover, Ms. Lock stated that averaging together the lowest and highest payers results in an average that is indicative of the overall market. Based on these inconsistencies, the utility's argument against including the third FLCS is not supported.

OPC asserted that while the utility's requested 4.77 percent increase was applied to total company salaries, SSU's calculation leading to a 17.3 percent salary increase inappropriately excluded executive level salaries, as well as the lower level positions included in the Hewitt Study whose pay was above the market. OPC argued that if the positions which are paid above the market are included, SSU's salaries would be only 10.8 percent below market, and excluding the rate department positions, this figure would drop to 7.8 percent. Moreover, because Ms. Lock stated that salaries can be considered fully competitive when they fall within five percent of the market, OPC argued that SSU's salaries are within 2.7 percent of being fully competitive, before any adjustments.

OPC argued that SSU's executive level salaries were excessive. While OPC presented information regarding compensation for SSU's Vice President of Finance and Administration, it does not automatically follow that all executive level salaries are excessive.

OPC also pointed out that, contrary to SSU's assertions, turnover can be caused by a multiplicity of factors, and that SSU's turnover data includes losses for layoffs, downsizing, temporary employees, and losses transpiring within six months of the date of hire. Regarding losses of newly-hired employees, OPC argued that since these individuals are aware of their starting salaries, it does not appear that this would be a leading cause of turnover for this group.

Based on the evidence presented in the record, it appears that SSU has experienced a relatively high turnover rate over the last few years. However, we are not convinced that this is indicative of non-competitive salaries, nor that it is a direct result of the level of salaries paid. The utility did not present any evidence to indicate a direct correlation between pay levels and turnover rates. While a percentage of departing employees have cited better pay as the reason for leaving, "better pay" does not necessarily equate to better pay for the same type of job. Other factors can also contribute to high turnover.

Although the evidence presented by the utility in support of its salary increases is less than overwhelming, we acknowledge that the utility has adequately demonstrated the need for some level of increase. In consideration of the discrepancies regarding the exclusion of relevant market data, as well as the calculation of the percentage needed to bring salaries to the market level, the utility has not adequately justified the need for a 4.77 percent increase of total payroll. As OPC presented in its brief, the utility's salaries are within 2.7 percent of being fully competitive with the market. Therefore, we approve a market adjustment of 2.7 percent. Consequently, SSU's projected 1996 salaries will be reduced by 2.07 percent, or \$117,655 and \$86,143 for water and wastewater, respectively, to indicate the reduction to SSU's requested amount.

b. Salary Adjustment for Merit, Promotion, License Attainment, Market and Equity

For the 1996 test year, SSU budgeted merit increases of three percent, promotional increases of one percent, and .25 percent for license attainment increases. These percentages are separate and distinct from the Hewitt study. They represent the actual spending for 1994, and the amount budgeted for 1995, for each classification of salary adjustments. According to SSU witness Dale Lock, as of March, 1995, the utility phased out its step adjustment program, and replaced it with market and equity adjustments. In 1995 and 1996, SSU budgeted increases of 1.5 percent to reflect market and equity increases.

In consideration of the evidence we have reviewed regarding all salary issues, we find the utility's proposed salary increases for merit, promotion, license attainment, and market equity adjustments to be prudent and reasonable. Therefore we approve the utility's 1996 projected salary increases totaling 5.75 percent.

c. Salaries and Benefits Associated with Lobbying

OPC witness Kim Dismukes testified that SSU did not record any salary expenses related to lobbying efforts below-the-line for the 1996 projected test year. Although SSU indicated that it did not record any salaries in the test year related to Mr. Tracy Smith, the employee responsible for public and governmental relations and registered lobbyist, SSU did identify \$92,000 of lobbying costs included below-the-line in the 1995 budget.

Based on her evaluation of the utility's 1995 travel vouchers and of the correspondence between Mr. Smith and SSU's lobbying consultant, Capital Strategies, Ms. Dismukes concluded that Mr.

Smith is a primary connection between SSU and the Legislature. Ms. Dismukes testified that with rare exception, throughout 1995 Mr. Smith's travel related primarily to lobbying efforts. Likewise, Mr. Smith's role as a lobbyist was substantiated by the correspondence between Mr. Smith and the utility's lobbying consultant. Ms. Dismukes further testified that this Commission has not permitted recovery of expenses related to lobbying and public relations from ratepayers, as these efforts have been deemed to benefit only the stockholders. In support of this contention, OPC's post-hearing filing cited Commission Order Nos. 7669 at page 10, Order No. 11307, and Order No. 24049 at page 28. Ms. Dismukes recommended that an adjustment should be made to remove Mr. Smith's salary and related payroll costs in the amount of \$65,661.

Ms. Dismukes also advocated the removal of miscellaneous costs from test year expenses, related to public relations, government relations, and image enhancement. Specifically, she proposed to remove expenses for association dues, Florida Leadership training, legal-public relations, public relations memberships, and corporate image. She applied the 1.95 percent attrition factor to the initial total of \$20,183 to calculate the 1996 expense amount. She recommended a reduction to test year expenses of \$15,626, which reflected the portion allocated to the plants included in this proceeding.

In response to Ms. Dismukes' adjustments, SSU witness Lock testified that a 100 percent disallowance would be inappropriate, and that any disallowance should instead be based on the job functions associated with Mr. Smith's position. Ms. Lock contended that only 50 percent of Mr. Smith's salary should be recorded below-the-line because 30 percent of the job functions are related to lobbying efforts, and another 20 percent are related to public relations advertising and company image enhancement. She maintained that at least 50 percent of Mr. Smith's duties include internal communication, media liaison, and external customer water supply and conservation education. Ms. Lock stated that only three of the 13 duties listed on Mr. Smith's job description relate to lobbying activities, and that during 1995, his communication efforts were expended in large part to educate and inform employees and customers on issues critical to utility operations and customer service.

In its brief, SSU contended that OPC only focused on travel reimbursement forms, and failed to address timesheet or correspondence and activities with persons other than SSU's lobbyist. SSU maintained that Ms. Lock's suggested 50 percent disallowance should be adopted based on her testimony that only three out of 13 responsibilities listed on Mr. Smith's job

description are related to lobbying. In support of this argument, SSU cited two Commission orders. In Order No. PSC-93-0295-FOF-WS, Docket No. 910637-WS, we removed a portion of an employee's salary based on the number of nonrecurring responsibilities on a list of work duties. In Order No. PSC-92-1197-FOF-EI, Docket No. 910890-EI, we allowed a portion of expenses related to a government liaison to be included in above-the-line expenses.

It appears that SSU has suggested that it was OPC's burden to prove that a specific expense was unreasonable. As we have noted herein, it is the utility's burden to prove that its expenses are prudent and reasonable. The utility has provided inconsistent information with regard to this issue. In a response to OPC's discovery request, SSU indicated that there were no salaries related to lobbying included in the 1995 budget, and therefore, none included above-the-line for the 1996 test year. However, the utility conceded that it would be appropriate to remove 50 percent of Mr. Smith's salary based on his job description. It is apparent that salary expenses related to Mr. Smith's position were, in fact, included in test year O&M expenses.

While Ms. Lock testified that Mr. Smith's job description indicated that external and internal communications are the primary functions involved in his position, that does not necessarily equate to allowable expense items. The general purpose of Mr. Smith's job, as detailed in the job description, overwhelmingly suggests that his position is concerned with government and public relations. While only three of the 13 duties listed on Mr. Smith's job description are related to lobbying, a number of duties relate to public relations advertising and image enhancement. It is difficult to determine which duties relate to communications regarding education of utility issues, as opposed to advertising and image building.

In the order cited by SSU, Order No. PSC-93-0295-FOF-WS, we disallowed a portion of an employee's salary because many of the work duties listed for that employee were nonrecurring. We distinguish that case from the current proceeding in that Mr. Smith's salary is in question with relation to what portion of his responsibilities appertain to items allowable as above-the-line expenses, as opposed to what should be disallowed for ratemaking purposes.

In Order No. PSC-92-1197-FOF-EI, we allowed a portion of expenses related to a government liaison to be included in above-the-line expenses. That order, however, required that the utility justify any amounts charged to jurisdictional expenses. The only support provided by the utility to advocate including 50 percent of

Mr. Smith's salary was the description of his position, which was unconvincing.

Based on the above, we find that SSU has failed to meet its burden to demonstrate by a preponderance of the evidence that all, or even part of Mr. Smith's salary should be included above-the-line. We are persuaded by OPC's testimony, and find it appropriate to remove the utility's expenses related to lobbying and public relations. Therefore, test year expenses shall be reduced by \$65,661 for salaries and \$15,626 for related expenses.

d. Salaries and Expenses Related to Acquisitions

SSU recorded an estimate of \$30,585 below-the-line for the 1996 projected test year salary expenses related to the utility's acquisition efforts. OPC witness Kim Dismukes asserted that because this estimate is substantially lower than the amount recorded below-the-line in 1994, the utility failed to recognize a sufficient amount of acquisition-related salaries for the projected test year. Therefore, Ms. Dismukes proposed reducing test year salaries by \$175,928.

Ms. Dismukes utilized the actual percentages for each employee who spent time related to acquisitions in 1994, and applied those percentages to the employee's base salary for 1996. With respect to the corporate development department, which is predominately responsible for the utility's acquisition efforts, Ms. Dismukes applied a current estimate to reflect time currently spent related to acquisitions. Based on an estimate by Mr. Charles Sweat, SSU's Vice President in charge of corporate development, Ms. Dismukes removed 90 percent of that department's salaries. Ms. Dismukes stated that her adjustment to disallow these additional salaries was probably on the conservative side because, although SSU intends to increase its acquisition efforts compared to 1994, her adjustment did not reflect increased percentages for the other employees who spend time on acquisition efforts.

Ms. Dismukes also recommended removal of some of the test year expenses charged to that responsibility center. She concluded that because a preponderance of Mr. Sweat's time is related to acquisition efforts, the same percentage of expenses should also be charged below-the-line. These expenses were for materials and supplies, transportation, and miscellaneous expense, totalling \$15,417. After applying the 1.95 percent attrition factor to calculate the 1996 expense amount, Ms. Dismukes recommended a 90 percent reduction to test year expenses of \$10,742, which reflected the portion allocated to the plants included in this proceeding.

SSU witness Scott Vierima testified that it would be inappropriate to disallow 90 percent of the resources from Mr. Sweat's department. Ms. Dismukes' recommended percentage disallowance was derived from Mr. Sweat's statements taken from a deposition in which he indicated that approximately 90 percent of his present time related to acquisitions and divestitures. Mr. Vierima pointed out that at the time Mr. Sweat made that statement, he was actively involved in the acquisition of OOU. He contended that because the corporate development department spends a varied amount of time on acquisitions, it would be incorrect to conclude that throughout the year Mr. Sweat's department spends 90 percent of its available time on acquisitions and divestitures. Mr. Vierima concluded that 50 percent would be a reasonable estimate for time spent by the corporate development section on activities related to acquisitions.

SSU argued in its brief that we should evaluate time sheets in order to determine the actual time spent on acquisition related activities, and make any adjustments based on that evaluation. SSU contended that not only did OPC fail to present the historical time sheets, OPC also failed to present any credible evidence to support the adjustment.

Based on Ms. Dismukes' testimony, there is sufficient evidence in the record to indicate that the amount of acquisition related salaries recorded below-the-line was considerably lower than what should have reasonably been recorded. In effect, SSU conceded to this point in that the utility only disagreed with the portion of OPC's adjustment related to the percentage disallowance associated with Mr. Sweat's department. We do not find SSU's proposal to record 50 percent of this department's salaries and related expenses below-the-line to be reasonable. We note that 50 percent of Mr. Sweat's salary alone is more than what the utility originally recorded below-the-line. The record indicated that the level of effort expended on acquisitions has increased over previous years, but the amount of salaries SSU recorded below-the-line has decreased. We also note that SSU provided no evidence to support how its recommended 50 percent disallowance was determined, or any substantive basis as to why that percentage would be reasonable.

As in the case of salaries and expenses related to lobbying, SSU has shifted the burden of proof onto OPC to disprove the reasonableness of SSU's expenses by arguing that because OPC did not present historical time sheets or any other evidence, we should adopt the utility's suggested alternative. We reiterate that in a rate proceeding, it is the utility's burden to prove that its expenses are prudent and reasonable. Based on SSU's concession

that the amount of acquisition related salaries recorded below-the-line was insufficient, in addition to the preceding discussion, we find that SSU has not met its burden of proof. While SSU argued that time sheets should be used as the determining factor, SSU did not adequately support its original estimate nor its proposed estimate with regard to the salaries for the corporate development section. Considering that Ms. Dismukes used a conservative estimate to calculate the disallowance for all other employees who spend time related to acquisitions, we find that proposed adjustment to be reasonable. Therefore, test year expenses shall be reduced by \$175,928 for salaries and \$10,742 for related expenses.

3. Hepatitis Immunization Program

The utility included \$16,312 in its 1996 budget for a newly implemented Hepatitis Immunization Program to immunize 200 employees. Staff auditor Small calculated a per employee expense of \$82, and further determined that in 1996 an additional 22 employees would be vaccinated due to SSU's 11 percent employee turnover rate. Mr. Small recommended that \$1,804 should be the adjusted annual expense in 1996, resulting in a \$14,508 decrease to test year expenses. Mr. Small testified that the cost of the immunization cycle should be amortized over a five-year period in accordance with Rule 25-30.433 (8), Florida Administrative Code, which requires non-recurring expenses should be amortized over five years unless a shorter or longer time period is justified. On cross-examination, Mr. Small reviewed Exhibit No. 193, which indicated that the cost for immunization to be \$160 per employee rather than \$80. Mr. Small stated that the information in that exhibit was not made available during the field audit, but that the new amount was reasonable.

We find the \$160 cost per employee to be the appropriate amount. We have not applied an attrition factor to that amount, as no evidence was presented on that point. Multiplying \$160 by the 222 employees participating in the program results in a total cost of \$35,520. We further find the appropriate amortization period to be five years, resulting in an annual expense of \$7,104. Test year expenses shall be reduced by \$9,208.

4. Other Administrative Projects

OPC witness Kimberly Dismukes testified that the utility did not adjust its projected test year expenses to remove Operations and Administrative Project (OAP) expenses which will be fully amortized by the end of 1996. She proposed an adjustment to reduce test year expenses by \$93,452 to remove these expenses from the

test year. In its brief, OPC argued that SSU's expenses will be inflated on a going-forward basis if we do not remove the amortization expenses associated with the OAP projects which will be fully amortized by the end of 1996.

SSU witness Bencini recognized that amortization expenses related to deferred assets which will be completely amortized by the end of the test year should be removed. However, Mr. Bencini contended that because the projected test year in this case was based on the budget for 1995, the actual amortization expense related to the 1996 deferred debit projects were not included in this case. Mr. Bencini testified that \$15,742 of amortization expense was included in the MFRs for the 1996 test year, where as \$45,377 was actually budgeted for 1996 related to the 1995-96 OAP projects. Mr. Bencini therefore suggested that it would be appropriate to reduce Ms. Dismukes' adjustment by \$29,635, for a net expense reduction of \$63,817. In its brief, SSU reiterated Mr. Bencini's arguments and identified seven OAP projects which will increase the actual 1996 amortization expenses over the amount included in the MFRs.

With respect to the appropriate ratemaking treatment, we are persuaded by OPC's contention that the utility's test year expenses should be reduced. We disagree with SSU's argument that this individual expense item should be adjusted based on actual 1996 expenses. Consistent with our determination regarding a true-up budget, we have not changed the utility's 1996 expense projection methodology, and will not divert from that methodology in this instance. It would be inappropriate to agree with SSU's alternative adjustment simply because the projection methodology utilized by the utility to predict the 1996 amortization expenses, in fact estimated an expense level lower than the actual 1996 amounts. Therefore, test year expenses will be reduced by \$93,452.

5. Beechers Point/Palm Port Sludge Hauling Expense

The utility classified its removal of treated effluent from the percolation ponds at its Beecher's Point/Palm Port facility as sludge removal expenses. NARUC classifies the sludge hauling account as "the cost of removal of sludge if such work is performed." Staff auditor Small testified that the hauling of treated effluent should be identified as "purchased sewage treatment expense" rather than sludge hauling, that the costs should not be treated as recurring, and the utility should be directed to determine a more cost effective solution. OPC agreed with Mr. Small's testimony.

Mr. Small testified that he was not aware of any disposal methods more cost effective than the disposal method currently employed by SSU, and agreed that any effluent disposal method would involve some recurring cost. SSU cited this testimony in support of its argument, and contended that the costs were recurring and prudent.

We agree with Mr. Small that the removal of treated effluent from percolation ponds does not fit the NARUC determination of sludge hauling. Therefore, we find that these expenses should be listed as "purchased sewage treatment expense." However, we also note that any method of disposal would still result in recurring cost. Accordingly, the cost of the purchased treatment shall be classified as recurring. No other adjustments are necessary.

6. Deltona Lakes Purchased Power Expense

Mr. Small testified that SSU's calculation of normalized expected power cost for Deltona Lakes' purchased power overstated the actual amount that should be budgeted. Mr. Small stated that since 1992 the utility has over-budgeted purchased power expense by an average of 20.48 percent. He recommended a reduction of \$56,916. This adjustment was based on a simple three-year averaging of 1992 through 1994.

On cross-examination, the utility asked Mr. Small if his position would change if he knew that purchased power was \$4,200 over budget for the first four months of 1996. Witness Small stated that other factors would have to be taken into consideration and that a 12-month example is a better gauge.

We find the adjustment proposed by Mr. Small to be appropriate, and the utility's suggestion that a four-month actual expense be used to be unpersuasive. Therefore, purchased power expense for Deltona Lakes will be reduced by \$56,916.

7. Shareholder Services

SSU included \$208,776 in its MFRs for shareholder service costs. Staff auditor Small recommended removal of these costs, basing his conclusion on our decision in Order No. 11307 where we disallowed Tampa Electric Company (TECO) stockholder relations expenses incurred for image building and goodwill.

Utility witness Vierima testified that these costs were assessed to the parent and all subsidiaries based on average invested equity as a percent of consolidated common equity. The services provided to the shareholders include annual shareholder

meetings, SEC filings, stock exchange fees, rating agency fees, registrar and transfer agent expenses, board fees, annual and quarterly reports, proxy statements and response to shareholder inquiries. Mr. Vierima contended that SSU benefits from the financial strength and reputation of MPL by guaranteeing the debt which in turn reduces debt costs.

OPC witness Kim Dismukes contended that SSU did not demonstrate that the shareholder costs were appropriate or that they would benefit SSU's ratepayers. She advocated reducing these expenses by 50 percent. Ms. Dismukes also referenced Order No. PSC-92-0708-FOF-TL, at page 31 to support her conclusion.

In his rebuttal testimony, Mr. Vierima stated that the MFRs contained line-item detail of the 17 components of shareholder costs. Mr Vierima also confirmed that SSU's allocated share of MP&L's shareholder services did not include expenses related to image building and good will. Witness Small testified on cross-examination that the majority of the shareholder services expenses included by SSU in this case could be related to communicating with the financial community, not with image building or goodwill. We also note that the in the TECO order we allowed the major portion of stockholder expenses related to financial communications.

However, through the ROE leverage formula, we have allowed recovery of costs associated with being a publicly traded utility. Specifically, in the calculation of the appropriate cost of equity, we recognized an additional 25 basis points to the otherwise determined cost of equity to provide for these costs. To ask SSU's ratepayers to pay 25 basis points on ROE in addition to the amount requested by SSU would be duplicative. We also question whether the benefits SSU receives from MP&L are worth \$208,776 to the ratepayers in Florida. Consequently, we shall disallow all of the utility's requested shareholder services expenses of \$208,776.

8. Conservation Expenses

SSU requested \$524,425 for its conservation programs for 1996, including \$153,420 for a statewide education program, \$87,500 for a conservation program specific to Marco Island customers, and \$283,505 to support an aggressive conservation program in six targeted high-use communities. We have delineated the utility's conservation programs between those for specific communities versus its general, statewide program for the purposes of analysis and decision.

a. Conservation Programs for Specific Communities

Carlyn Kowalsky, an environmental attorney for SSU, provided testimony on the issue of conservation programs and expenses. She testified that in December 1994, SSU launched a pilot conservation program for its Marco Island facility, which was selected because its customers are among the highest average monthly users of all communities served by SSU. The project was designed to educate customers regarding the need for water conservation and to provide incentives to encourage voluntary conservation. The education element of the Marco Island project included, in part, public workshops, open houses, advertising, newsletters, indoor conservation retrofit devices, water audits for high volume residential and multi-family customers, and rebates toward irrigation shutoff devices.

The utility proposed to enhance its conservation program, in large part by launching a comprehensive conservation program involving six targeted communities which had high average monthly consumption for the past four years: Palisades Country Club, Silver Lake Estates/Western Shores and Quail Ridge in Lake County; Dol Ray Manor in Seminole County; Sugar Mill Woods in Citrus County; and Valrico Hills in Hillsborough County. The proposal included an extensive public education effort, free indoor retrofit kits, water saving toilet rebates, rebates for irrigation shutoff devices, and a survey of the participants to assess the programs's effectiveness. The results of the programs for the targeted communities will serve as the utility's guide for future efforts. To recover the additional cost for the expanded conservation program, SSU made a pro forma increase to its expenses for 1996 of \$321,290.

OPC witness Kimberly Dismukes testified that SSU had neither demonstrated that its conservation program was cost effective nor provided any analysis comparing alternative conservation methods. She believed this to be a fundamental flaw in SSU's proposal. Without the proper cost/benefit analysis, she stated that SSU's requested pro forma increase to its 1996 conservation expenses of \$321,290 was highly questionable. Ms. Dismukes also asserted that SSU failed to make a comparison between the projected water savings resulting from its enhanced conservation program to water savings that might be achieved from rate design. She contended that while the utility asked its customers to pay for programs to produce conservation, a change in rate design could produce the same or more conservation for a fraction of the cost.

Ms. Dismukes took issue with several other aspects of the utility's proposed conservation expenses. She questioned spending

\$60,180 on retrofit kits, because SSU's consultant reported that results from a program in Tucson, Arizona, indicated that the impact from low flow showerheads was small due to the high removal rate of "cheap" devices. She also stated that distributing the kits for free while assuming only 50 percent to 60 percent of the customers would actually install the devices was inefficient. She suggested either to offer rebates only after the devices are installed or to charge customers some portion of the cost of the retrofit kits. Furthermore, Ms. Dismukes cited a survey of local contractors that indicated that rain sensors may not be effective, and therefore questioned \$20,850 for rebates associated with irrigation shutoff devices.

Ms. Dismukes also testified that it was difficult to distinguish what portion of the utility's efforts were water conservation advertising as opposed to public relations. She stated that this Commission has consistently disallowed public relations costs in the past, and therefore the portion of costs associated with SSU's public relations efforts should not be borne by ratepayers. Ms. Dismukes also took issue with spending \$20,000 for residential water audits on Marco Island, the cost effectiveness of SSU's conservation workshops, and the Marco Island customer survey.

Ms. Dismukes recommended that we disallow \$348,473 associated with SSU's proposed conservation expenditures. She agreed with the allowance of most of the Marco Island conservation program expenses because of the high consumption per customer and the potential water shortages faced by that community. The major areas of recommended disallowances with respect to the programs for specific communities were \$248,149, representing all costs associated with the six targeted communities, \$35,000 associated with cost share funds from the SFWMD, and contract services related to Marco Island.

Mr. Buddy Hansen, testifying on behalf of Sugarmill Woods, contended that SSU's conservation proposal will not produce the projected water savings of approximately 35 million gallons at Sugarmill Woods. He cited several factors: SSU has lost its level of trust with the residents at SMW; newer residences already have the water saving devices and many of the older homes already have some retrofit devices; residents have already scaled back usage due in part to the uniform rate pricing; and there is no water crisis in the Sugarmill Woods area.

In rebuttal, SSU witness Kowalsky testified that SSU's proposed conservation program was in large part due to pressure from the WMDs to expand its conservation efforts. SSU worked with

the WMDs to include elements in the program that the WMDs believed would be effective. Ms. Kowalsky argued that a cost/benefit analysis might cost more than actually implementing the conservation program itself. Ms. Kowalsky argued that advertising is an integral part of conservation programs, because they cannot succeed without public participation and support.

As to the Tucson, Arizona retrofit program, she noted that SSU's consultant reported the results of retrofit programs from six different cities. The Tucson utility did not provide adequate water pressure, and the retrofit devices were not well received. She pointed out that SSU has distributed over 6,200 retrofit devices thus far without receiving any complaints about the quality of the devices. Many other utilities have distributed these devices and obtained a high level of participation. Continuing customer education and follow-up surveys are both important components of any retrofit program.

Ms. Kowalsky rebutted Ms. Dismukes' comments regarding irrigation shutoff devices by stating that the difficulty with the rain sensor devices appeared to be isolated instances concerning devices other than the Mini-click type proposed by SSU. The Mini-click has several built-in safeguards that make the device more reliable. A survey of their use in Lee County over a one-year period indicated average water savings of 31 percent for irrigation use. Further, the SJRWMD consumptive use handbook recommends implementation of a rain sensor distribution program in at least 10 percent of the applicable connections served.

Ms. Kowalsky offered a June 1995 AWWA white paper entitled Water Conservation and Water Utility Programs, to rebut Ms. Dismukes' testimony regarding conservation rate structures and their place in an effective water conservation program. The paper stated that conservation rate structures by themselves do not constitute an effective water conservation program. Rather, the rate structure tool works best when paired with a sustained customer education program.

Ms. Kowalsky took exception to Ms. Dismukes' contention that the Marco Island water audit program was not successful. While only seven of 17 single family residents participated in the program in 1995, there were an additional 66 of 78 commercial or multi-family customers who also participated. She stated that education of these customers is critical to changing their high water use habits over the long term. She also pointed to the decline in average consumption on Marco Island since 1991, falling from 23,462 gpm in 1991 to 14,928 gpm in 1995. She attributed the reduction in average consumption to the utility's intensive

conservation efforts on the island. The utility found that Marco Island customers saved 69 gallons per home, which is close to SSU's predicted savings of 72 gallons per home. She also testified that while SSU was been awarded \$10,000 from the SFWMD for a portion of the Marco Island conservation program in 1996, the utility had not entered into any cost share contract with SFWMD for \$25,000 as indicated by Ms. Dismukes.

Ms. Kowalsky testified that if this Commission does not allow SSU money for the proposed program enhancements, SSU may well not implement those enhancements. She further testified that there are no dollars in the conservation budget for public relations that are not related to conservation. When asked on cross-examination about money in the conservation budget for a Christmas float, Ms. Kowalsky replied that there is no money in the budget for a float, and that if the Commission does find such a request, we should disregard it.

SSU also offered several rebuttal witnesses from water management districts. Mr. Bruce Adams, the Conservation Coordinator for the SFWMD, testified that in SFWMD's permit review process, public water suppliers are required to implement a conservation program, which includes in part a public education program. He testified that successful programs include a broad mix of techniques including public relations, advertising, marketing, auditing and conservation. SSU's program elements are in the best interests of the customers and are consistent with the goals of the SFWMD. Based on his experience, SSU's proposal was consistent with the successful programs undertaken by other utilities in Florida and across the nation, both in terms of the established targets and the predicted water savings.

Mr. Adams also specifically rebutted Ms. Dismukes as to the Marco Island water audits and the effectiveness of irrigation shutoff devices. SFWMD strongly encourages utilities to undertake water audits. Mr. Adams believed that the Marco Island water audits project was proper because of the high water demands and scarce resources. Mr. Adams was a proponent of the use of rain switches for the control of automatic landscape irrigation systems. Based upon his knowledge and experience, when they are properly installed, maintained and operated, rain switches are effective.

As to image enhancement, Mr. Adams stated that there are three components to educating people about water conservation techniques: awareness, education and action. The SFWMD has found that the first, primary part of water conservation education is the extreme necessity to gain the trust of the public; if the utility is not trusted, then the conservation message cannot be received or

accepted. He therefore disagreed with Ms. Dismukes' view of disallowing image enhancing expenses.

Mark Farrell, Assistant Executive Director of the SWFWMD, also filed rebuttal testimony on behalf of the utility, in support of its conservation program. Mr. Farrell cited to the Memorandum of Understanding between this Commission and Florida's five WMDs, which states the common objectives of encouraging conservation and reducing the withdrawal demand of ground and surface water. The MOU acknowledges measures such as conservation promoting rate structures, maximization of reuse of reclaimed water, and consumer education programs. Mr. Farrell estimated that 70 to 80 percent of the combined jurisdictions of the SFWMD, the SJRWMD and the SWFWMD are now designated as water resource caution areas, and stated that no one is immune from the need to practice water conservation.

Mr. Farrell observed that according to Chapter 40D-2, Florida Administrative Code, water use permit applicants must incorporate water conservation measures as a condition for issuance of a permit. Once a permit is issued, permittees are required to implement the provisions of their district approved water conservation plan. Private utilities must focus on public education, rate structures and retrofit programs to accomplish conservation objectives.

Mr. Farrell stated that each element in SSU's program was designed to disseminate the conservation message in a variety of ways. He agreed with the three components of a conservation program listed by Mr. Adams, and stated that follow-up was also important. Mr. Farrell compared SSU's conservation proposal to programs implemented by the City of Tampa and Hillsborough County. These programs included distribution of retrofit kits, low-flow toilet rebates, rain sensor devices, extensive public education programs, and surveys to measure program effectiveness. The program costs of SSU's proposal were reasonable and comparable to other programs.

Mr. Farrell took issue with several aspects of Ms. Dismukes' testimony. He stated that to disallow the public relations and image enhancement costs associated with the conservation program would be counterproductive to the legislatively declared goal to promote water conservation. Water audits are an effective tool to educate customers about irrigation practices, and can result in a permanent water savings and will enhance customer awareness. Customer surveys are also an important aspect of a conservation program in order to gauge customer response. Mr. Farrell testified that SSU should be allowed recovery of its projected costs of the

conservation program for the six targeted communities. The retrofit kits and irrigation shutoff devices in particular have proven to be effective means of reducing consumption. He asserted that even if the success of the Tucson, Arizona retrofit program was limited, it does not mean that retrofit programs will not be effective in other communities. He disagreed with Ms. Dismukes' assertion that conservation rate structures alone can result in an effective water conservation program, and stated that a consumer education program was also essential.

Mr. Farrell testified that the SWFWMD makes a general threshold determination, rather than a line item analysis, of the cost-effectiveness of the various aspects of a conservation program. He disputed Ms. Dismukes' notion that image-enhancing expenses should be disallowed, by stating that conservation education programs almost always have some aspect of image enhancing. To remove image enhancing costs would provide a disincentive and compromise the conservation education message.

Mr. Harold Wilkening, Assistant Director of the Resource Management Department of the SJRWMD, testified that he reviewed SSU's proposed conservation program and found it to be supported by the SJRWMD and consistent with recommendations of the AWWA. He testified that water conservation is important, even in areas that are not presently experiencing water resource problems. Four of the service areas included in SSU's proposed plan are located in the SJRWMD water resource caution area. He agreed that SSU should be allowed to recover the costs for its proposed conservation enhancements, which are consistent with legislative policy. He found the program to be necessary and appropriate to comply with SJRWMD regulations, and may become the standard for other utilities in that district. Mr. Wilkening testified that the cost of SSU's programs are appropriate and necessary to obtain a consumptive use permit. He stated that it may be very difficult to do a cost/benefit analysis on water conservation.

The parties addressed the conservation program and expenses at length in their post-hearing filings. OPC argued that SSU failed to justify its proposed \$524,428 of conservation expenses included in the projected test year. Marco disagreed with the implementation of a conservation program at Marco Island, and with SSU's analysis of the results. SSU contended that regulatory agencies have recognized the need and effectiveness of conservation programs such as SSU's, and that it had justified the expenses of the program.

OPC argued that one of the most disturbing aspects of SSU's proposed conservation plan and expenditures was that the utility's

primary conservation witness was unable to answer simple questions on the subject, including how the six communities targeted for SSU's enhanced conservation program were chosen, whether image enhancement costs should be recovered from ratepayers, and whether rate structure is an important component of an overall conservation program. OPC found fault with several specific expenses, including over \$60,000 for retrofit kits, almost \$21,000 for irrigation shutoff devices, \$20,000 on residential water audits, and expenses for market consultants, customer surveys, and workshops despite poor turnouts at previous workshops.

OPC disputed the utility's contention that Marco Island customers had reduced their water consumption, by citing an exhibit demonstrating that 164 large volume customers were reclassified from the residential class to the irrigation class. OPC contended that by reclassifying these customers to the irrigation class in the years 1993-1995, the residential consumption per customer figure in 1995 is not comparable and is understated relative to the 1991 figure. Furthermore, in concluding that customers conserved water in 1995 water compared to 1991 or 1992, SSU did not consider the effects of rainfall. OPC argued that the 1995 consumption reductions are likely the result of rainfall, not conservation.

OPC argued that SSU did not study the cost effectiveness of its conservation program, despite the fact that a consultant recommended that utilities do so. While the water management district witnesses all supported SSU's conservation programs, they did not have a detailed understanding of the programs, nor did they test them for cost effectiveness. OPC asserted that the generalizations of these witnesses cannot be relied upon to support the reasonableness of SSU's proposed conservation expenditures.

OPC contended that SSU did not meet its burden of proving the reasonableness of these expenses. OPC asserted that conservation costs must be cost-effective and prudent, and that SSU could accomplish similar results by adopting the rate design proposed by Ms. Dismukes. Because OPC believed that SSU's customers should not pay for a program that could be achieved through ratemaking, OPC argued that we should disallow \$348,473 of SSU's proposed conservation expenses.

Marco argued in its brief that Marco Island was a poor choice as a targeted conservation community due to the high incomes and poor price elasticities that Marco Island residents exhibit. Marco echoed OPC's criticism of SSU's contention that average residential consumption for Marco Island had declined by 37 percent from 1992 to 1995. Marco argued that by creating a new irrigation classification during 1993, a large portion of water consumption

was transferred from the residential class to the irrigation class. Marco contended that this new customer classification was an intentional manipulation of data in order to make SSU's conservation efforts appear successful.

In its brief, SSU argued that state water policy dictates water conservation unless it is not economically or environmentally feasible. A utility must undertake all reasonably available conservation measures in order to meet the requirements for obtaining a consumptive use permit. SSU asserted that the WMD witnesses substantiated that the program costs were within the range of costs expended by other utilities serving similar population sizes. In addition, the WMD witnesses testified that SSU's proposed conservation program techniques have proven effective in many other applications in Florida.

According to SSU, the WMD witnesses further substantiated Ms. Kowalsky's testimony that all costs for public education, including activities that could possibly be categorized as "public relations", were essential to implementing a successful conservation program. Surveys were also considered important. SSU maintained that its proposed conservation program comported with the WMDs position that conservation is the most cost effective means of meeting Florida's water supply needs, and therefore, the conservation program costs should be approved.

The record on the conservation expense issue is extensive and covered a wide range of topics. We are persuaded by the testimony of the WMD personnel that conservation programs are important in order to reduce water consumption throughout the state. The water management districts have imposed conditions on all consumptive use permit holders, including utilities, requiring greater water use efficiencies. Educating the public and providing consumers with the tools to implement conservation programs is far less costly than developing alternative water sources. In other words, conservation is the most cost-effective and expeditious way of meeting water supply needs. No one is immune from the need to practice water conservation.

All of the WMD witnesses testified that SSU's proposed conservation plan was consistent with WMD goals and that the program elements were in the best interests of the customers. We find the testimony of the WMD personnel to be persuasive. Therefore, we find SSU's proposed conservation program enhancements for the specific communities to be appropriate. However, we do not concur with SSU as to the level of expense to be recovered.

There are several adjustments necessary for the Marco Island program. Despite testimony from Ms. Kowalsky to the contrary, SSU included the cost of a float in its projected expenses. Accordingly, we have removed \$10,000 associated with the cost of the float. We also find it appropriate to remove \$10,001 associated with the toilet rebate cost share funding with the SFWMD because SSU has been awarded this money from the SFWMD. Because special events are expensive and time consuming for limited exposure, we have removed \$2,001 associated with special events for the Marco Island program.

Our final adjustment to the Marco Island program costs is with respect to labor and fringe benefits. SSU proposed adding two additional full-time positions to carry out SSU's conservation program, a conservation administrator and a conservation coordinator, allocating \$20,047 in labor and fringe benefits for these positions. Some of the duties of the proposed conservation administrator included duties which are also the primary responsibilities of current SSU employee Ida Roberts. The proposed conservation administrator represented a duplication of duties, and we therefore have disallowed the labor and fringe benefits associated with the position, resulting in a removal of \$10,024 from labor and fringe benefits.

Both OPC and Marco contended that by reclassifying certain Marco Island customers to the irrigation class, the residential consumption per customer figures during the years 1991-1995 were not comparable. We agree that the residential consumption data provided by SSU were not comparable. Therefore, we analyzed the average consumption per bill, excluding raw water and fire protection, for the entire Marco Island service area for the 1992 - 1995 period. Based on data in the record, our analysis indicated that average consumption per bill reduced by 19 percent from 1992 to 1995. Despite the creation of a new customer class and its effects on the calculations of average residential consumption, we are satisfied that the facility-wide consumption per bill did decline.

We have made several adjustments regarding expenses associated with the six targeted communities. Because Ms. Kowalsky admitted that updating the literature search in subsequent years may be less expensive than the initial search, we have removed \$9,600 associated with the literature search. The initial literature search is a nonrecurring expense and, accordingly, we amortized this expense over a five-year period. Next, we removed \$19,500 associated with outside services, as the descriptions of these services are included in the description of SSU's proposed conservation coordinator position. While SSU may recover the cost

of the proposed conservation coordinator position, the outside services expense was duplicative.

We also removed \$25,000 associated with the toilet rebate cost share funding with the SFWMD. Although SSU has not yet entered into a contract with the SFWMD for this funding, SSU has received approval for the funding. Should SSU for some reason not enter into a contract with the SFWMD for this item, the utility may petition this Commission for a subsequent adjustment in its rates.

Consistent with our finding regarding special events for the Marco Island program, we have disallowed expenses associated with special events for the targeted communities in the amount of \$11,000. As discussed above, the duties of SSU's proposed conservation administrator are also contained within the primary responsibilities of a current SSU employee. Therefore, we have disallowed the labor and fringe benefits associated with this position, resulting in a removal of \$22,611 from labor and fringe benefits.

Finally, we made several reductions to expenses associated with M&S office printing, M&S office supplies and miscellaneous expenses. These expenses are partly a function of the number of customers served by the program. We examined the historical number of bills per service area, by meter size and customer class, during 1994 and compared the relative number of customers in the targeted communities versus the number of customers in Marco Island. The M&S expenses and miscellaneous expenses were then reduced based on this ratio. These adjustments resulted in reductions totalling \$8,735.

Based on the foregoing, we have allowed \$77,984 associated with the Marco Island program and \$151,704 associated with the six targeted communities program. We recognize that conservation expense is a new and evolving issue. We believe it is both necessary and appropriate to monitor the utility's efforts with respect to these programs. Therefore, SSU shall file with this Commission copies of all reports, surveys, or documents that are provided to the WMDs with respect to any aspect of the utility's conservation program.

b. Statewide Conservation Program Expenses

SSU's MFRs for the 1996 projected test year included \$166,272 in conservation expenses associated with statewide communication. Our review of the individual components of these expenses indicated that several reductions were necessary. Ms. Dismukes recommended that we disallow a portion of the cost associated with sponsorship

of a 1996 conservation education program. These costs increased from \$18,000 in 1995 to \$38,351 in 1996. Ms. Dismukes contended, and we agree, that SSU did not justify the increase, nor did it provide any information on the nature or benefits of the sponsorship. Based upon these facts, we find it appropriate to decrease costs related to the conservation education program by \$20,351.

The utility included \$30,300 in labor related costs for its statewide communication program. Ms. Dismukes suggested that 50 percent of these costs be removed. SSU did not provide any support or testimony as to why its requested level of labor should be allowed. We do recognize that in order to have an aggressive conservation program, some level of personnel is necessary. We agree with Ms. Dismukes that half of the utility's requested labor is reasonable. We therefore find it appropriate to reduce labor related charges by \$15,150.

SSU requested \$14,783 for Statewide Communication advertising. This amount included \$10,195 for newspaper advertisements and \$4,588 for logoed items and plaques used to promote the image of SSU in the communities it serves and to recognize individuals and/or organizations for conservation or community relations. Ms. Dismukes asserted that SSU spent considerable amount of money on advertising and other public relations efforts that were not solely designed to educate customers and enhance conservation. She believed that the portion of the advertising cost associated with SSU's "public relations" or image-building efforts should not be borne by rate-payers, therefore recommended disallowance of all the public relations counsel and research and one-half of the advertising expenses. Ms. Dismukes testified that she recognized the need to advertise for conservation purposes, but not for image enhancement.

Ms. Kowalsky argued that conservation needs public participation and support, and that advertising is an integral part. Ms. Kowalsky further stated that a positive image for the company resulting incidentally from advertising would make the conservation efforts more successful. SSU witness Farrell testified that advertising expenses which incidentally resulted in a positive image for the company would not diminish the importance of the conservation message and should be recovered by SSU. Witness Adams also testified that it is extremely necessary to gain the trust of the public that will take action on water conservation, and that it is important for customers to know and have a good feeling about the utility.

We agree with OPC that advertising expense only for image enhancement purposes should not be borne by ratepayers because it only benefits stockholders. However, we also recognize that the utility's conservation efforts need to gain support and trust from its customers in order to be successful. Based on a review of the budget and the foregoing discussion, we do not believe that advertising expense for statewide communication can be separated between cost for informing customers and gaining public support for conservation and cost for image enhancement.

Based on the above, we conclude that it is appropriate to allow the recovery of advertising expense of \$14,783. Ms. Kowalsky admitted that the customer newsletter entitled Waterworks is a regular newsletter which covers a variety of topics, including conservation tips. It is more reasonable to allocate one-fourth rather than one-half of the cost associated with the customer newsletter to the conservation program. Accordingly, \$4,000 shall be removed from the total budgeted amount. The utility also requested recovery of \$600 in Miscellaneous Expense - Other related to employees' voluntary community support for SSU's service area. As a result of the utility's failure to demonstrate that these expenses relate to water conservation, these costs shall be removed. We also find it appropriate to remove \$2,150 for costs associated with an employee newsletter from conservation expenses, as the utility did not demonstrate that this newsletter benefits conservation.

Ms. Dismukes maintained that this Commission has consistently disallowed public relation costs in the past, and proposed removing \$10,297 in public relation related costs. Ms. Kowalsky testified that conservation programs cannot be successful without public participation and support. Nevertheless, we conclude that the \$10,297 in costs for public relations counsel and research will be removed because the utility did not support this amount.

c. Conservation Expenses: Summary

We have disallowed a total of \$181,019 for the utility's community specific and statewide conservation expenses. The approved amount of conservation expenses is \$343,412. Our specific adjustments are set forth on Attachment D of this Order. We have also ordered SSU to file with the Commission copies of all reports, surveys, or other documents that are provided to the WMDs with respect to any aspect of the utility's conservation program.

9. Current Rate Case Expense

In its original filing, SSU requested estimated rate case expense of \$995,152 for this proceeding. Utility witness Ludsen stated that the amount compares favorably to the \$1,302,191 in rate case expense approved in Docket No. 920199-WS, especially since the number of service areas increased. According to Mr. Ludsen, SSU used in-house experts instead of consultants or other experts wherever possible. However, the utility secured the services of outside experts in costs of capital, rate design and rate engineering issues, which it believed to be the most controversial in this proceeding.

In addition to the rate case expense for this proceeding, SSU included unamortized expenses in the amount of \$854,174 associated with four prior rate cases: Dockets Nos. 911188-WS (Lehigh), 920199-WS (SSU), 920655-WS (Marco Island) and a Charlotte County rate proceeding. SSU also included costs incurred in Docket No. 930880-WS, the uniform rate investigation docket, in rate case expense. In total, SSU requested rate case expense of \$2,281,424, to be amortized over four years.

In late-filed Exhibit No. 255, SSU updated its actual rate case expense figures as of March 31, 1996, with a revised estimate to complete. That exhibit contained supporting information and indicated total rate case expense to be \$3,187,252, consisting of \$1,628,065 estimated for current rate case, \$1,029,174 for unamortized rate case expenses for prior rate cases and \$530,013 for the uniform investigation docket.

We have reviewed the exhibits and testimony of all witnesses on this issue, and detail our findings and adjustments below. We note that the expenses related to Docket No. 930880-WS have not been included in current rate case expense, but are addressed separately below.

a. Reconsideration of Late-Filed Exhibits

On May 28, 1996, SSU filed an exhibit it identified as Exhibit No. 255-A, containing the latest estimates and invoices through the end of April, 1996. SSU filed an exhibit it identified as Exhibit No. 255-B, containing a revision for legal fees, on May 31, 1996. The exhibits were identified for the purposes of the hearing as Exhibits Nos. 257 and 258, respectively. At the continuation of the hearing on May 31, 1996, the Chairman ruled that Exhibits Nos. 257 and 258 would not be entered into the record. Portions of Exhibit No. 257, consisting of pages of invoices for legal fees, were entered into the record as Exhibit No. 259.

In its post-hearing brief, SSU argued that we should reconsider and reverse the ruling on Exhibits Nos. 257 and 258. According to SSU, our standard practice permits the filing of those exhibits and allows the parties ten days to file objections and to address the exhibits in post-hearing briefs. SSU conceded that Exhibits Nos. 257 and 258 were filed after the due date for late-filed exhibits. However, SSU argued that no party would be prejudiced because they had a right to either address the exhibits at hearing or in post-hearing objections and briefs.

SSU's motion for reconsideration of this matter within its post-hearing brief is inappropriate. A legal brief is not a pleading, but an opportunity for parties to present legal argument pertaining to the issues in the case. See Rule 25-22.056(2)(b), Florida Administrative Code. Therefore, we decline to entertain the utility's request for reconsideration of the ruling on Exhibits Nos. 257 and 258.

b. Expenses Related to Dr. Morin

OPC witness Kim Dismukes proposed to remove the estimated costs for Dr. Roger Morin's consulting fees regarding cost of capital issues. Ms. Dismukes testified that because this Commission establishes a leverage formula to determine cost of equity, this expense or any additional costs incurred by SSU should not be allowed. She stated that SSU's shareholders should bear the cost of cost of capital consulting fees if the utility desires to dispute the leverage graph.

Forest Ludsen was the utility's primary witness regarding SSU's rate case expense. Mr. Ludsen testified that Dr. Morin has shown in the past that the Commission's leverage graph is flawed and not appropriate for SSU. Dr. Morin's testimony was used by the Commission in the current leverage graph order issued on August 10, 1995. Further, Mr. Ludsen opined that Section 367.081(4)(f), Florida Statutes, does not bind a utility to the leverage graph. Lastly, he stated that OPC filed testimony contesting Dr. Morin's testimony. SSU cannot legitimately be denied recovery of expenses incurred to rebut OPC's witnesses.

Section 367.081(4)(f), Florida Statutes, and Rule 25-30.433(11), Florida Administrative Code, state that a utility may use the leverage formula in lieu of presenting evidence for the cost of equity. However, the language of the statute is not mandatory. A utility is not bound to the leverage formula and may present testimony independent of that formula. We further note that the leverage formula, effective at the time of the SSU hearing by Order No. PSC-95-0982-FOF-WS, adopted several modifications

recommended by Dr. Morin at a workshop. These modifications also appeared in Dr. Morin's testimony for this case. In addition to his direct testimony on cost of capital, Dr. Morin offered rebuttal testimony to OPC witness Rothschild, and discussed the impact of the proposed weather normalization clause and its affect on the cost of capital.

For these reasons, we find that some amount of rate case expense associated with Dr. Morin is appropriate. However, we are concerned with Dr. Morin's flat fee arrangement. Mr. Ludsen testified that originally SSU had an arrangement for a flat fee of \$21,500. When the case required more extensive work on Dr. Morin's part for interrogatories and rebuttal testimony, he required his normal flat standard fee of \$40,000. Exhibit No. 255 indicated the original estimate of \$21,500, the actual amount incurred as of March 31, 1996, of \$21,717, and the revised estimate. SSU did not provide any supporting documentation regarding Dr. Morin's fees.

Because Dr. Morin's direct and rebuttal testimony was stipulated into the record, he did not attend the hearing. Mr. Ludsen agreed that the estimated charges for any witness whose testimony was stipulated into the record should be reduced accordingly. We find it appropriate to remove \$10,000 from Dr. Morin's flat fee to address the fact that he did not participate at the final hearing.

c. Expenses Related to Other Witnesses

Exhibit No. 255 reflected estimates of \$30,000 each for Mr. Gagnon and Mr. Sandbulte. Mr. Ludsen agreed that Mr. Gagnon's direct testimony consisted of five pages in addition to his personal background. Nevertheless, Mr. Gagnon had a significant amount of involvement in preparing the MFRs and working with the auditors on tax issues. Mr. Gagnon's salary is not allocated to SSU, but is directly charged to SSU based on work performed. Mr. Sandbulte testified as the former CEO and Chairman of the Board of MP&L. Although Mr. Sandbulte's salary may be allocated down through management fees, the record is silent on whether his salary is allocated to SSU. The exhibit reflected estimates on the summary sheet, but did not indicate actual charges as of March 31, 1996, or supporting invoices for either witness. SSU has failed to meet its burden regarding both Mr. Sandbulte's and Mr. Gagnon's estimated fees. Therefore, a total reduction of \$60,000 shall be made to remove both of their fees.

SSU also included consulting fees for utility witness Broverman, whose rebuttal testimony was stricken at hearing. OPC

witness Dismukes testified that all of Mr. Broverman's consulting fees should be removed from rate case expense. We agree, and have made a reduction of \$12,500 to remove these fees.

Exhibit No. 255 reflected a revised estimate of \$5,000, with actual charges of \$1,575 for Mr. Cresse, with the firm of Messer, Caparello and Madsen. According to SSU, Mr. Cresse provided advisory services regarding the need for additional testimony. SSU did not provide support for the estimate to complete. Mr. Ludsen agreed that because Mr. Cresse did not actually provide testimony, the fees should be removed. We find it appropriate to allow only the actual amount incurred, and reduce the total expense by \$3,425 to remove the estimated amount.

d. Legal Expenses

At the continuation of the hearing on May 31, 1996, Mr. Ludsen was questioned on SSU's requested recovery of legal fees. He admitted that he was not a lawyer, paralegal, former law student, or employee of a law firm, that he was not familiar with the procedures used by courts to determine a reasonable level of legal fees, and that he had never testified in a court about reasonable attorneys' fees. He also had not reviewed the files of the law firms who have billed SSU. In its brief, OPC contended that no attorney fees should be approved in addition to the amount for the Rutledge Ecenia law firm. In support of this position, OPC summarily stated that all of the evidence concerning legal fees was impermissible hearsay. OPC unsuccessfully raised this objection at the hearing. We disagree that all of the evidence concerning legal fees was impermissible hearsay. Exhibits Nos. 255 and 259 contain actual bills and estimates for various legal services. Moreover, Mr. Ludsen testified to the reasonableness of certain of the legal fees.

On cross-examination, Mr. Ludsen stated that the law firm of Lewis, Longman and Walker, P.A., was an intermediary between SSU and DEP. Mr. Ludsen stated that DEP has worked with this firm in the past, and that DEP knows that the firm is very objective. SSU did not wish to appear as though it were trying to influence the DEP, and this firm could explain the differences between the DEP and PSC rules with respect to used and useful issues. The invoices reflected that this firm held a conference with the Secretary of DEP regarding the used and useful issue. When questioned why the customers should pay for one of SSU's law firms to talk to the Secretary of DEP about used and useful, Mr. Ludsen responded that it is important that the DEP and the PSC each understand the respective treatment of the other regarding certain issues. SSU believes that it is caught in the middle on the used and useful

issue, and its purpose for sponsoring the DEP witnesses was to coordinate the two agencies' thought patterns with respect to this issue.

Exhibit No. 255 shows a revised estimate of these fees as \$15,000 with actual charges as of March 31, 1996, of \$1,027. We question the need for supplemental attorneys to provide unbiased communication between SSU and DEP, and are not convinced that these amounts were prudent. The utility failed to provide a breakdown of the work to be performed in its estimate to complete. Because we find that the record only supports the amount actually incurred as of March 31, 1996, rate case expense shall be reduced by \$13,973.

The legal fees of \$23,006 and revised estimate of \$25,000 for the firm of Radey, Hinkle, Thomas & McArthur related to the utility's appeal of our initial denial of interim rates. SSU filed an appeal of our oral decision before the written order was issued and the First District Court of Appeal quickly dismissed the appeal. Because the customers should not have to bear these imprudent costs, rate case expense shall be reduced by \$25,000.

The utility reflected an estimate of \$200,000 in legal fees for the firm of Rutledge, Ecenia, Underwood, Purnell & Hoffman, P.A. In Exhibit No. 255, SSU reflected the actual amount incurred as of March 31, 1996, to be \$117,997. SSU, however, failed to submit an estimate to complete for this firm. While it is also evident that legal fees increased beyond those actually incurred as of March, 1996, there is no basis to ascertain the reasonableness of the remaining estimate to complete.

It is the utility's burden to justify its requested costs, with no exceptions made for rate case expense. Florida Power Corp. v. Cresse, 413 So. 2d 1187, 1191 (Fla. 1982). We have required detailed estimates to complete, in order to review the type and prudence of estimated costs. SSU attempted to update its estimate for Rutledge, Ecenia's legal fees in Exhibit 258, which was not entered into the record. It would constitute an abuse of discretion to automatically award rate case expense without reference to the prudence of the costs incurred in the rate case proceedings. Meadowbrook Util. Sys., Inc. v. FPSC, 518 So. 2d 326, 327 (Fla. 1st DCA 1987), rehearing denied, 529 So. 2d 694 (Fla. 1988). Despite this fact, we have a broad discretion with respect to allowance of rate case expense. Florida Crown Util. Servs., Inc. v. Utility Regulatory Bd. of Jacksonville, 274 So. 2d 597, 598 (Fla. 1st DCA 1973). The record does show that a substantial amount of work was performed by this firm as evidenced by attendance at the formal proceedings, exhibits filed, and brief preparation. Based on this record evidence and on past experience

in determining allowable rate case expense, we believe it is reasonable and appropriate to allow the utility \$175,000 in rate case expense for this firm. This results in a decrease to SSU's requested rate case expense of \$25,000.

e. Appellate Expenses

Exhibit No. 255 reflected an estimate of \$100,000 for the Greenberg, Traurig firm for future appeals of this case. Mr. Ludsen stated that this estimate was provided by SSU's general counsel in anticipation of the fact that, based on historical experience, there will be an appeal. While he stated that it was no different than estimating any other budgeted item, he also admitted that he was not aware of any case where the cost of subsequent appeals were included in current rate case expense.

In its brief, OPC argued that no amount should be granted for an appeal of this case because such a request is premature. We agree. Section 367.081(7), Florida Statutes, requires us to determine the reasonableness of rate case expenses and disallow all unreasonable expense. We also rely upon Order No. PSC-94-0738-FOF-WU, issued June 15, 1994, in Docket No. 900386-WU, In Re: Application for a Rate Increase in Marion County by Sunshine Utilities of Central Florida, Inc. By that order, we concluded that reasonable appellate rate case expense can only mean expense related to issues on which the appellant utility prevails on appeal. We will not know whether the utility will appeal the order(s) arising from this proceeding, or which, if any, issues the utility will prevail on at the appellate level, until a decision is rendered on appeal. Accordingly, we shall remove the estimated \$100,000 for future appeals of this case.

f. Travel Expenses

In its MFRs, the utility estimated travel expenses to be \$56,583. The same amount was reflected as its final estimate to complete, with the actual incurred as of March 31, 1996, reported as \$23,013. SSU, however, provided no support for its estimate to complete. Given the large number of SSU employees who were witnesses and attended the hearing, it is reasonable to assume that the amount incurred as of March 31, 1996, is insufficient. However, without supporting documentation for the estimate to complete, we cannot make a determination as to the reasonableness of the total request. Accordingly, we believe that it is reasonable to allow travel expenses in the amount of \$45,000. This results in a decrease to SSU's requested travel expense of \$11,583.

g. Miscellaneous Expenses and Adjustments

Ms. Dismukes recommended several adjustments to the utility's requested current rate case expense. She proposed an increase in rate case expense of \$30,481 to reflect the overtime included in the 1995 budget, which was stipulated to by all parties. She proposed removing rate case expense for those witnesses whom did not file testimony in this proceeding but whose fees were included in the original estimate. This adjustment would reduce rate case expense by \$50,000.

Mr. Ludsen agreed with Ms. Dismukes that Mr. Gartzke and Mr. Cresse did not file testimony in this proceeding and any associated costs should not be included. However, he added that additional witnesses who were not originally estimated have filed rebuttal testimony and should be added and recovered as part of rate case expense. Mr. Ludsen further agreed that the travel costs associated with various water management district employees who testified by way of video teleconference should be removed. These amounts, totaling \$707, have accordingly been removed.

In the MFRs, SSU originally estimated \$13,000 for open houses. In Exhibit No. 255, the actual amount as of March 31, 1996, and revised estimate were both \$1,404. On cross-examination, Mr. Ludsen agreed that SSU spent \$13,000 for postage to mail invitations to customers to an open house. Mr. Ludsen admitted that open houses were not required by the Commission. These expenses are inappropriate to be included in rate case expense, and we therefore have removed the total amount of \$14,404 requested for open house expenses.

Exhibit No. 255 reflected a revised estimate of \$25,000 for miscellaneous expenses. The estimate in the MFRs was \$10,000 and the actual charges as of March 31, 1996, were \$4,997. Several items in the miscellaneous expense category were called into question. Mr. Ludsen could not recall what relevance beeper services, video training, dues or subscriptions had to the rate case. He noted that the rate case video could have been used for employee training to respond to customer concerns and questions. Further, he could not support why food for rate training was required. Mr. Ludsen also agreed that Mr. Tracy Smith's costs for meeting with legislators should be removed. Mr. Ludsen admitted that the public relations newswire and a seven-page facsimile sent to 47 newspapers for press releases were not required by the Commission. However, he stated that just as the utility sends out PSC-required notices, the utility wanted to inform the public.

Questions on books purchased specifically for the rate case were also raised. Mr. Ludsen stated that if the books were necessary to prepare testimony, then they would be charged to rate case expense. According to Mr. Ludsen, a book such as the Water Conservation Handbook could have some purpose outside of a rate case, but that could be argued on most items.

The utility was unable to justify why many of the miscellaneous expenses discussed above were incurred, how they specifically related to the rate case or why the customers should have to pay for these amounts. SSU did not provide a reasonable estimate to complete for its miscellaneous expenses. Because the record is insufficient, we find it appropriate to only allow the amount of \$10,000 originally estimated. Accordingly, rate case expense shall be reduced by \$15,000.

The same concern holds true for telephone expenses, dues and subscriptions, and advertising expenses. The estimates to complete were not supported by any means in Exhibit No. 255. Therefore, the utility did not support why it is necessary for advertising expenses, outside of noticing, to be allowed for rate case expense.

h. Current Rate Case Expense: Summary

Adding all of the approved adjustments together, a total reduction of \$299,249 to the revised rate case expense in Exhibit No. 255 shall be made. This results in a total rate case expense for this case of \$1,328,816. Based on the evidence of record, we conclude that this amount is reasonable, particularly given the complexity of this case and the size of this utility. This total also represents an increase over the current rate case expense requested in the MFRs of \$333,664.

10. Treatment of Prior Unamortized Rate Case Expense

As mentioned previously, SSU added the balance of prior approved yet unamortized expenses as of the end of the test year to current rate case expense. With respect to Dockets Nos. 911188-WS, 920199-WS and 920655-WS, we have used the total amount of rate case expense approved in the final orders for those dockets. The utility also used the total amounts in the respective orders to determine its unamortized balance, amortizing over four years, starting when the final rates went into effect for each case.

According to each of those respective orders and Section 367.0815, Florida Statutes, the resulting rates for each docket will be reduced at the end of four years from implementation of the final rates. If the unamortized balance of prior rate case expense

were added to the current balance and re-amortized over the next four years, the utility would be penalized when the four-year rate reductions take place in 1997. Mr. Ludsen seemed to believe that by reamortizing the prior amounts the rate reduction would not occur. He believed that because SSU filed a new rate case prior to the four-year expiration, the rate reduction would be extended out until four years after the current final rates are implemented. He stated that in essence, rate reduction results by way of resetting the rates.

We are not persuaded by this contention. The statute and the prior orders are very clear that a four-year rate reduction will occur. The statute does not provide for any exceptions, regardless of the utility's financial condition or rate case status. If the total amount of annual amortization of rate case expense for each prior case is not included, then the utility's revenue requirement will be understated when the four-year rate reduction occurs. Accordingly, we find the appropriate amounts to be \$67,100 for Lehigh, \$852,601 for Docket No. 920199-WS and \$106,820 for Marco Island. As discussed below, these amounts shall be specifically allocated to each specific plant or group of plants. This would include Spring Hill for Docket No. 920199-WS.

SSU provided no evidence as to why the amount associated with the Charlotte County rate case should be allowed, by what order the Charlotte County Commission approved it, or when the amortization period began. Because the amount of \$2,653 is unsupported, we have removed this amount.

11. Expenses from Docket No. 930880-WS

In its initial filing, SSU requested recovery of \$432,089 in costs incurred for the Uniform Rate Investigation, Docket No. 930880-WS. These costs were added to the total of its requested current and previously unrecovered prior rate case expense, along with the previously approved but unamortized balance of prior rate case expense. SSU allocated the sum of these amounts in this case to only the customers in this docket, and amortized the amount over four years. In Exhibit No. 255, SSU updated its requested costs for recovery for Docket No. 930880-WS to \$530,013, an increase of \$97,924. We must first address what total amount of expense from Docket No. 930880-WS is appropriate; whether these costs were rate case expense or regulatory commission expense; and, what group of customers should bear the cost.

a. Appropriate Expenses

OPC witness Kimberly Dismukes testified that SSU has pursued the issue of uniform rates to the fullest extent possible and incurred excessive costs. Ms. Dismukes questioned the reasonableness of the considerable expense of advocating one rate structure over another, when the rate structure issue is revenue neutral. She did not believe that all of these costs should be borne by the ratepayers. Ms. Dismukes questioned several of the expenses included in the utility's requested amount, which we have addressed below. Ms. Dismukes concluded that the advocacy of uniform rates in the investigation docket was unnecessary, or at least benefitted SSU's stockholders, not the ratepayers. She recommended disallowing 80 percent, or \$345,671 of the amount incurred.

Utility witness Ludsen disagreed with Ms. Dismukes' proposed disallowance of 80 percent of the costs. Her proposed allowance of \$86,398 did not even cover SSU's cost for PSC-required notices. Mr. Ludsen contended that SSU had a right to take a position on the issues in that case. He stated that SSU believes that uniform rates are in the long-term best interest of SSU, its customers and the environment. Mr. Ludsen argued that to disallow these costs would send a signal to SSU to not participate in any generic proceedings in the future. The Commission heard evidence from both sides of the issue on uniform rates, and had a complete record upon which to base its decision. Mr. Ludsen asserted that all costs incurred to date, \$451,385, should be recoverable through rate case expense. This included costs incurred to educate customers on the potential impact to them of uniform and non-uniform rates and SSU's efforts to encourage customers to attend and participate in the hearings whether for or against uniform rates.

In its brief, SSU stated that as of April 30, 1996, SSU had incurred expenses of \$459,064 in connection with Docket No. 930880-WS, including legal fees and costs associated with the pending appeal before the First District Court of Appeal. SSU's original estimate of \$432,089 for costs associated with this docket was increased by \$65,000 to cover anticipated additional legal expenses for appeals and remand proceedings before the Commission.

In its brief, OPC argued that the various expenses, which we have addressed below, were merely examples of SSU's "extravagant spending" on the state-wide rate investigation. While not objecting to SSU advocating its preference for statewide rates, OPC objected to SSU's "lavish expenses" being borne by customers. OPC concluded that we should permit SSU to recover \$86,398 associated

with Docket No. 930880-WS, which is approximately the amount spent in Docket No. 930945-WS.

We agree with OPC that SSU went above the usual bounds in supporting uniform rates. Those costs which went above and beyond our noticing requirements should be removed. Normally, these types of expenditures would not even be incurred in a proceeding.

Under cross-examination, Mr. Ludsen was asked about numerous items included in SSU's requested costs for Docket No. 930880-WS. Mr. Ludsen stated that SSU retained telemarketing services to call various service areas and inform customers of the uniform rate issue and customer service hearings to be held. Although not required by the Commission, SSU felt that it was very important for the customers to be informed of the hearings and the exposure the customers might have regarding the rate design alternatives to be considered. Mr. Ludsen agreed that these were costs that SSU elected to incur.

Mr. Ludsen disagreed with OPC that a public relations retainer is generally not a proper charge for rate case expense. Although he did not know specifics about the charge, Mr. Ludsen stated that the uniform rate investigation benefitted this case because of broader customer input. Mr. Ludsen did not think that SSU was trying to enhance its image, but instead trying to inform customers through brochures about the issues in the case.

When asked about legislative charges from the Messer Vickers law firm, Mr. Ludsen could not explain to what those related. He agreed, in general, that legislative expenses should not be charged to customers. Specifically, Mr. Ludsen agreed that charges from Landers and Parsons for preparing testimony for a Senate hearing should be removed.

Mr. Ludsen's response to why open houses with customers, in addition to the Commission hearings, should be charged to customers was that it was a benefit to the case. If it benefitted the case, then it benefitted the customers. He did admit that those open houses were not required by the Commission.

OPC also questioned why SSU offered bus transportation for customers to attend hearings. While admitting that these costs were not required, Mr. Ludsen stated that it was beneficial for people to participate in the hearings. He could not state which group of customers were specifically offered transportation. Mr. Ludsen also agreed that newspaper advertisements advocating uniform rates, which were not hearing notices, and uniform rate brochures, post cards and bill inserts were not required by the Commission.

OPC questioned why cellular phone bills should be charged to customers. Mr. Ludsen responded that these expenses related to informing customers about issues in the case, dealing with the press and other callers regarding information about the hearings, and was a normal part of business. He explained that a banquet included in expenses could have been a lunch after a hearing and not necessarily what is commonly thought of as a banquet. Charges for an AWWA book and a videotape were not adequately explained.

We believe that if SSU sees a need to inform its customers or the press about the issues in the case beyond what our rules require, then those expenditures must be borne by SSU, not the customers. Accordingly, all charges related to telemarketing, public relations, uniform rate bill inserts, mailings and door hangers, cellular telephone bills and bus transportation shall be removed. Mr. Ludsen was unable to justify why a banquet or lunch was necessary and reasonable; accordingly, this amount shall be removed. As agreed to by Mr. Ludsen, any legislative or lobbying charges shall also be removed.

Mr. Ludsen testified that rate structure programming for discovery requests was required to develop the rate structure requested in the rate investigation, which presumably provided some benefit in the current rate case. We find that the evidence supported that the different rate structures were in fact used for the investigation proceeding. Further, the costs will not be an annually recurring expense and as such are properly amortized.

Ms. Dismukes noted that SSU secured the services of a former Florida Supreme Court Justice who charged \$500 per hour. She stated that this is well in excess of the fees charged by counsel normally retained by SSU. As discussed previously, we do not agree with OPC's argument that SSU did not support its legal fees as a result of hearsay testimony. However, we do agree that SSU's legal fees for the appeal of the uniform rate investigation order were excessive. Although SSU has every right to hire the best attorney it sees necessary, it does not automatically follow that the customers should have to bear the full costs. While recognizing that the cost is being incurred for the appeal, we have adjusted the legal fees for the Greenberg Traurig firm on a ratio of billing rates: \$500 to \$160. We believe that this will reflect a reasonable level of expense. The excess should be borne by the shareholders.

In conclusion, based upon the evidence presented, we find it appropriate to allow the utility to recover a total of \$416,502 for costs associated with Docket No. 930880-WS. This represents a

reduction of \$113,511 from the utility's revised estimate of \$530,013,

b. Categorization of Expenses

SSU asserted that the Commission and other participating parties observed the procedural requirements of a rate case proceeding, including customer notices and customer service hearings. The Commission was fully informed on all relevant issues and had a full and complete record upon which to base its decision. Accordingly, all costs incurred to date, including SSU's costs incurred in educating customers on the impact of various rate structures, should be recovered as rate case expense and allocated to all of SSU's FPSC jurisdictional service areas. In the alternative, SSU agreed that these costs may be amortized over five years, with the unamortized balance in working capital and the amortization period beginning on the effective date of final rates.

Ms. Dismukes testified that the costs incurred in Docket No. 930880-WS were not rate case expenses. She also testified that these amounts should be considered regulatory commission expense, amortized over five years, and only spread to the customers included in the uniform rate investigation docket, not the facilities included in this rate case. Ms. Dismukes further testified that wastewater residential rates as well as the Hernando County bulk rate changed as a result of Docket No. 930880-WS.

We agree with Ms. Dismukes that that investigation was not a rate case and the costs should not be considered rate case expense. The investigation was revenue neutral. We do not agree with SSU's contention that all parties observed the procedural requirements of a rate case proceeding. Docket No. 930880-WS was not conducted under Section 367.081, Florida Statutes, the section pertaining to file and suspend rate cases. While the docket required many procedural activities on behalf of the parties, it was not a rate case for purposes of categorizing expense. As such, the cost should be considered regulatory commission expense-other and amortized over 5 years.

c. Allocation of Expenses

Mr. Ludsen testified that the Spring Hill facilities were included in Dockets Nos. 920199-WS and 930880-WS. He also agreed that several facilities in the current rate case were not included in either of those two dockets. When questioned as to why customers should share the costs incurred for those proceedings which did not include them, Mr. Ludsen stated that it was one of the basic tenets of allocation that when new customers come on line

they assume the costs of that jurisdiction or that one facility. When facilities leave the FPSC jurisdiction they are no longer charged those costs.

We agree with Ms. Dismukes regarding the allocation methodology: the costs must be allocated to the facilities which participated in the docket, not to all the current facilities, some of which were not even involved in the docket. Regardless of jurisdictional status, the primary tenet of allocation is whether a facility participated in a rate proceeding. To relieve the Spring Hill customers of paying their fair share of rate case expense, especially when they were one of the main objectors to uniform rates, is patently unfair to the rest of the body of rate payers, even more so to the facilities which never faced uniform rates until this rate case. We therefore determine that the recovery of Spring Hill's portion of the allocation must be sought through a proceeding before Hernando County, which is the entity that regulates that facility.

12. Expenses from Docket No. 930945-WS

SSU included \$48,696 in 1996 test year legal fees for costs related to the Jurisdictional Proceeding (Docket No. 930495-WS). Mr. Ludsen stated that the most recent estimate of the total cost associated with this proceeding was \$95,530. Although he was unsure whether the costs were non-recurring in a general sense, Mr. Ludsen did agree that a proceeding of that magnitude would not recur on an annual basis. He stated that the utility would not object to amortizing the total amount over five years as long as the unamortized balance is included in working capital. Using the estimated total cost of \$95,530, the annual expense would be \$19,106. Mr. Ludsen also agreed that these costs should be allocated to all SSU customers, not just the customers included in this docket.

In its post-hearing filing, OPC argued that no attorney fees in excess of the Rutledge Ecenia firm should be allowed and addressed the hearsay argument for disallowance of unsupported legal fees. OPC did not present any evidence regarding this issue.

We find that the test year costs incurred for Docket No. 930495-WS are non-recurring. While other proceedings or workshops may occur, there is no indication that this will occur annually. Further, the record reflects that the costs for the jurisdiction docket were higher than the cost for any workshops that might occur. Therefore, we find it reasonable to amortize the total estimated cost of \$95,530 over five years. Because \$48,696 was included in test year expenses, a reduction of test year expenses

of \$29,404 is necessary. Accordingly, we have made an adjustment to increase working capital by the 13-month average unamortized balance of \$79,395.

13. Additional Expenses from Docket No. 920199-WS

In its initial filing, SSU requested recovery of \$284,231 in additional rate case costs incurred subsequent to the issuance of the final order in Docket No. 920199-WS. In Exhibit No. 255, the utility requested an additional amount of \$175,000 for estimated additional appeal costs, resulting in a total amount of \$459,231.

Utility witness Ludsen testified that some of these costs relate to reconsideration of the final order, the appeal and the refund issue. The utility also included approximately \$100,000 in other costs which were a true-up between actual and budgeted costs included in the final order. Mr. Ludsen stated that an appeal bond of \$28,000 was required when SSU was granted the motion to vacate the automatic stay of the final order. SSU also requested additional miscellaneous expenses of \$4,714 and \$34,000 estimated for other projected expense.

Mr. Ludsen listed four law firms which performed work for SSU in Docket No. 920199-WS and the expenses allocated to them: Messer Vickers (\$21,088), Rutledge Ecenia (\$81,686), Cullen and Dykman (\$76,158) and Greenberg Traurig (\$89,187). Mr. Ludsen testified that each firm had different areas of expertise. He stated that Mr. Arthur England, Esq., of the Greenberg Traurig firm, a former justice of the Florida Supreme Court, is one of the best appellate lawyers in the state. Mr. Ludsen stated that his rate of \$500 an hour was reasonable and not out of line due to the significance of the issue for the company. He stated that SSU paid for the expertise and experience that was needed quickly.

Mr. Ludsen stated that Cullen and Dykman participated in the reconsideration of Order No. PSC-95-1292-FOF-WS, by which the Commission ordered a \$10 million refund. That firm was very knowledgeable in the area of rate design and the refund issue, and was able to very quickly participate in the short time frame for reconsideration. Cullen and Dykman is the former employer of SSU's current general counsel. The utility hired Cullen and Dykman because that firm had specific expertise in that area. The hourly charge for Cullen and Dykman was \$295.

In its post-hearing brief, SSU argued that Mr. Ludsen offered ample evidentiary support and justification for the legal fees and costs incurred by SSU for the Greenberg Traurig and Cullen and Dykman law firms in connection with this expense. SSU also pointed

out that its positions have been looked upon favorably by both court and Commission decisions.

In its brief, OPC argued that SSU's expenses in this regard are excessive. OPC contended that SSU provided no credible justification whatsoever for its request of \$459,000 for the appeal of Docket No. 920199-WS. In addition to the utility's primary outside counsel of Rutledge Ecenia, it hired multiple firms which charged excessive fees. OPC stated that SSU's shareholders must bear the costs of these fees, not its customers. OPC once again raised its argument that the evidence on legal fees constitutes impermissible hearsay and that the utility produced no witness qualified to express an opinion about the reasonableness of attorney fees.

Once again, we disagree that all of the evidence concerning legal fees was impermissible hearsay. Mr. Ludsen testified to the reasonableness of some level of legal fees. Exhibit No. 259 also contains actual bills for legal fees for Cullen and Dykman and Greenberg Traurig. However, the primary exhibit on SSU's expenses, Exhibit No. 255, only contains SSU's revised estimate of additional costs for Docket No. 920199-WS. It does not include documentation in support of those costs, many of which were actual amounts, nor does it include specific detail of the estimates to complete. As discussed herein, the two exhibits containing updated legal expenses, Exhibits Nos. 257 and 258, were excluded from the record. Therefore, SSU failed to submit supporting documentation of the additional costs incurred in Docket No. 920199-WS.

Because much of this cost was incurred prior to the hearing in this case, the utility had ample time to include actual invoices for the majority of these expenses in the record. It is the utility's burden to justify its requested costs. Florida Power Corp. v. Cresse, 413 So. 2d 1187, 1191 (Fla. 1982).

Although we are troubled by the amount of record support for the cost of the appeal, we recognize that appellate costs have been incurred and that some amount should be allowed. As noted herein, this Commission enjoys a broad discretion with respect to allowance of rate case expense. Nevertheless, it would constitute an abuse of discretion to automatically award rate case expense without reference to the prudence of the costs incurred in the rate case proceedings.

With respect to the cost for the appeal bond, we recognize that some type of bond would have been required whether the utility left the interim rates in effect or implemented its uniform rates. Therefore, we find it appropriate to allow the undisputed \$28,000

cost for the appeal bond. With respect to the actual true-up of \$100,000 from the estimates allowed in the final order and the requested additional miscellaneous expenses of \$4,714 and \$34,000 estimated for other projected expense, the record does not reflect why these costs are justified. Therefore, these costs are hereby disallowed. Further, consistent with our findings regarding the current rate case expense, we find that the request to recover \$175,000 for future appeals is premature and, accordingly, it is also disallowed.

The record contains sufficient evidence to justify some, but not all, of the requested legal fees. The utility did not provide support for the charge of \$15,000 for the Mognif, Seibels and Williams firm. Mr. Ludsen testified that he did not believe it was a law firm. Because the record does not reflect whether these amounts were estimated or actually incurred, and SSU did not know what the charges related to, the expenses for Mognif, Seibels and Williams will not be included.

With respect to the requested legal fees of \$21,088 for the Messer Vickers law firm and \$81,686 for the Rutledge Ecenia law firm, it is undisputed that these expenses were reasonably incurred and they are therefore allowed. However, we are concerned about the level of the costs incurred from the other law firms. Again, although we recognize that SSU has every right to hire the best attorney as it sees necessary, it does not automatically follow that the customers should bear the full costs. We find it appropriate to allow \$76,374 of legal fees for the Cullen and Dykman and the Greenberg Traurig law firms, which amount we have calculated based on Rutledge Ecenia's billing rate of \$160 per hour. We believe that this will reflect a reasonable level of expense. The excess should be borne by the shareholders.

Based on the foregoing adjustments, we hereby allow a total of \$207,148 in additional rate case costs incurred subsequent to the issuance of the final order in Docket No. 920199-WS. This results in a decrease of \$252,083 to the utility's total requested amount of \$459,231.

SSU agreed in its post-hearing filing that all prudently incurred expenses incurred subsequent to the issuance of the final order in Docket No. 920199-WS should be amortized over four years as rate case expense to all facilities included in Docket No. 920199-WS. We agree that this is the appropriate amortization methodology.

14. Adjustments Based on Efficiency or Inefficiency

OPC witness Kimberly Dismukes testified that SSU has an aggressive acquisition program and is in the process of attempting to acquire several more facilities. She argued that it was clear from SSU's strategic plan that SSU is not planning on buying small run-down facilities. In fact, according to Ms. Dismukes, its strategic and divestiture plan suggests the opposite. Ms. Dismukes testified that the utility has claimed that its acquisition program is beneficial to customers and that it can spread its fixed costs over a larger body of customers thereby reducing the costs per unit to the customers. She tested this theory by comparing the utility's administrative and general expenses for 1991 to the expenses for 1994, 1995 and 1996. According to Ms. Dismukes, her analysis verified that the cost per customer of administrative and general expenses increased from 1991 to 1996 which suggested that there are diseconomies of scale associated with SSU's larger size and the acquisition of new facilities. Ms. Dismukes compared the costs for Buenaventura Lakes (BVL) customers and Lehigh's customers before and after SSU's acquisition. According to her analysis, the costs increased for these customers after the sale, which clearly suggests there were no economies of scale. She proposed an adjustment of \$243,773 to reduce SSU's adjusted test year expenses to account for the diseconomies of scale.

Mr. Ludsen agreed that the costs for Lehigh and BVL customers did increase. However, he argued that it is not uncommon for developer-owned utilities to be subsidized by the developer to keep rates low in order to help sell homes. Mr. Ludsen compared the costs for SSU's customers before and after the purchase of BVL. This comparison demonstrated that SSU's Administrative and General and customer service costs prior to the BVL acquisition were \$85 per customer and after the acquisition the costs decreased to \$80 per customer. He maintained that although BVL customers experienced an increase in costs, the overall body of SSU customers benefited by the acquisition because it provided a larger customer base over which common costs could be spread. Mr. Ludsen argued that whenever a utility is acquired, the cost/benefit to the acquired utility can be positive or negative depending on the acquired utility's cost structure as compared to SSU's cost structure. He insisted that ultimately it is the stimulation of growth that provides the economies of scale to help hold down costs. However, according to Mr. Ludsen, this does not mean that an acquisition will result in a rate reduction.

Mr. Ludsen also presented a comparison of SSU's customer service and A&G costs to other water companies using a NAWC survey. He testified that on a cost per customer basis, SSU's 1994 costs

were \$73 and the costs for similar sized NAWC companies were \$94. Mr. Ludsen argued that Ms. Dismukes may consider SSU costs high compared to the developer-owned BVL and Lehigh, but SSU's common costs compare very favorably with other water companies surveyed. He also contended that low costs do not necessarily equate to good quality and reliable service.

We are not persuaded by Ms. Dismukes' claim that diseconomies of scale exist with SSU's acquisition program. The evidence indicates that the per customer costs for SSU's customers actually decreased after the purchase of BVL. Additionally, the utility provided evidence that it falls below other water companies in respect to per customer costs. The evidence also supported the fact that acquisitions do not always decrease customer costs. Therefore, we will not make the proposed adjustment.

15. Corporate Insurance Expense

OPC witnesses Larkin and DeRonne testified that based on their review of documents provided by SSU through discovery, the actual 1995 premiums for insurance were \$140,846 less than the \$757,940 budgeted amount. They also testified that budgeted amounts appeared to be significantly higher than the actual premiums. In particular, workers' compensation insurance cost to SSU had consistently declined since at least 1992. The actual premium paid in 1995 was \$136,023, significantly less than the \$250,000 projected by SSU for budgeting purposes.

Mr. Larkin and Ms. DeRonne recommended an adjustment to corporate insurance expense which would reduce SSU's proposed expense by \$96,458. Their recommended expense of \$629,127 allowed for the actual 1995 insurance premiums grossed-up by 1.95 percent to account for attrition. Their proposed allocation to insurance expense was based on the percentage derived from SSU's recommended amounts and accounted for both the removal of the non-FPSC regulated amounts and the allocation of a portion of the costs to overhead as opposed to expense.

In rebuttal, SSU witness Kimball testified that OPC's calculations did not include the impact of the Buenaventura Lakes acquisition. Ms. Kimball also testified that OPC requested information from SSU regarding actual 1995 insurance premiums, not expenses, and then inappropriately compared insurance expense to insurance premiums. According to the MFRs, insurance expense for 1995 was \$593,878, while the insurance budget for 1995 was \$757,940. This difference is based, in part, on the fact that insurance costs were partially capitalized as part of the overhead factor to the utility's capital project. A comparison of the MFR

expense to the budget would not match, even if there was no variance in actual from what was budgeted.

In response to the testimony regarding workers' compensation, Ms. Kimball stated that the amount of \$136,023 relied upon by OPC did not include paid losses or the cash impact of premiums related to prior periods. A year-end audit revealed that the utility paid out \$474,166 in 1995 in workers' compensation expenses, and that on a gross expense basis, the 1995 books recorded \$371,150 of workers compensation expense compared to the 1995 budget of \$250,000. Ms. Kimball further stated that if we reduce these expenses, we should offset the reduction with the increase in 1995 workers' compensation expense above the expense projected in the MFRs, without exceeding the revenue requirement projected in the MFRs.

The utility's proposal to offset any decrease in this expense by taking into account other expenses which exceeded projections would be unjustified. However, we need not reach that argument in this instance, as we find OPC's proposed adjustment to be inappropriate. OPC's proposal excluded the Buenaventura Lakes acquisition and the capitalized insurance amounts, which understates the amount of insurance expense. We also find that the utility has sufficiently explained the apparent discrepancies that occurred regarding the workers' compensation premiums and expenses. The evidence reflects that the actual 1995 workers' compensation expense was higher than the budget. Therefore, we will make no adjustment to corporate insurance expense.

16. True-up Budget Adjustment to Test Year Expenses

OPC witness Dismukes testified that as a part of its goal setting process for 1995, SSU established a goal to reduce certain budgeted expenditures below the level of the approved budget by five percent. These costs were specifically identified as administrative and general and operating miscellaneous costs. She argued that since SSU will or has presumably strived to meet this goal, that the overall level of budgeted expenses in these categories should be reduced by five percent. This equates to a reduction of \$191,002 for the 1996 test year. We agree and therefore reduce test year expenses by \$191,002, allocated to all water and wastewater customers in this proceeding.

Ms. Dismukes also proposed an adjustment to true-up SSU's 1995 budget to actual expenditures. For the purpose of this adjustment she used the September 1995 year-to-date budget variance analysis prepared by SSU. Ms. Dismukes examined each difference between SSU's 1995 budget and actual expenditures as of September 1995. She adjusted the expense accounts accordingly, for those accounts

over or under budget where it appeared that the overage or underage would continue into the remainder of 1995. She prepared an exhibit presenting her proposed plant specific adjustments as well as the allocation factor necessary to adjust the FPSC filed plants. Her adjustment would reduce test year expenses by \$305,033.

Utility witness Bencini testified that since the hearings in this case were delayed for three months, SSU was able to conduct a comparison of actual 1995 expenses to the projected 1995 expenses reflected in the MFRs. He argued that the actual 1995 expenses of \$25,531,190 (excluding Buenaventura Lakes) were only \$65,685 less than the projected total expense of \$25,596,875. Mr. Bencini provided an exhibit comparing budgeted 1995 O&M expenses to actual 1995 O&M expenses based on total PSC-filed facilities.

SSU argued that because SSU witness Broverman's rebuttal testimony was stricken, in part, because it would be inappropriate to allow SSU to select one category to use actual expenses as opposed to budget expenses in the use of a projected test year, the adjustments proposed by Ms. Dismukes must also be denied. We agree with Ms. Dismukes' contention that SSU overstated its 1995 budget. We are not persuaded by the utility's argument that adjustments that decrease projected expenses which exceed actual amounts should not be made. The adjustment proposed by Ms. Dismukes does not decrease or increase selected expenses, it merely adjusts the method used by the utility to calculate its 1996 test year.

Further, it appears, even though the utility opposed the adjustment in this instance, it has proposed conflicting adjustments in other instances. For issues such as the Collier land purchase and workers' compensation costs, the utility contended that a reduction should be offset by the increase in costs. The utility effectively rebutted its own argument that budgeted expenses cannot be adjusted to actual expenses. Regardless, the true-up adjustment reflects an adjustment to the methodology used by the utility, not a budget to actual adjustment.

We find that the utility's basis of projection for its O&M expenses was excessive. Accordingly, test year expenses shall be reduced by \$496,035 as detailed below.

The following adjustments are allocated to all of SSU's facilities:

Sludge Removal	\$ (146,175)
Chemical Expenses	(58,279)
Contract Services	(2,253)
Miscellaneous	<u>(43,953)</u>
Total	<u>\$ (196,154)</u>

The following adjustments increase or decrease chemical expenses and are plant specific:

Marco Island-Water	\$ (29,336)
Deltona Lakes-Water	(87,670)
University Shores-Wastewater	(12,664)
Chuluota-Wastewater	(7,066)
Amelia Island-Wastewater	8,817
Beacon Hills-Water&Wastewater	9,520
Woodmere-Wastewater	<u>9,520</u>
Total	<u>\$ (108,879)</u>

17. Bad Debt Expense

SSU's March 1995 budget variance report indicated that bad debt expense was reduced by \$46,955 to reflect a lower reserve requirement. Accordingly, OPC witness Kimberly Dismukes proposed to reduce bad debt expense by \$46,955.

SSU witness Bencini testified that the average annual bad debt expense since 1989 was \$170,721, updated for actual 1995 results. An additional \$23,141 average annual bad debt requirement will be added due to the acquisition of Buenaventura Lakes, for total of \$193,862. Mr. Bencini testified that in determining the bad debt adjustment, Buenaventura Lakes should be considered. Mr. Bencini noted that the \$217,899 included in the MFRs for 1995 represented a 0.39 percent bad debt expense as a percentage of revenues, which he claimed to be a very low expense level. Mr. Bencini testified that SSU expected the bad debt expense to increase based upon the Commission's recent decision to overturn uniform rates. He also noted that SSU did not use the historic percentage to calculate

projected bad debt expense in 1996. Multiplying the 0.39 percent factor discussed above by the requested final 1996 revenues of \$65,302,524 would total approximately \$254,000. This would exceed the total requested balance of \$246,165. Therefore, Mr. Bencini believed that the projected bad debt expense in the 1996 MFRs was a reasonable and conservative estimate.

A 0.39 percent bad debt expense is not unreasonable. Applying that figure to SSU's requested revenues results in an amount greater than the 1996 requested bad debt expense. A change in SSU's rate structure will most likely cause an increase in bad debt expense. In consideration of the foregoing, we find that no adjustment to bad debt expense is necessary.

18. Price Waterhouse Audit

OPC witness Kimberly Dismukes proposed a reduction to test year expenses of \$76,463 for a 1994 Price Waterhouse audit included in the 1995 budget. Ms. Dismukes testified that SSU also included in its 1995 budget an audit for the year 1995, so that SSU's budget appeared to include the cost of two audits.

In response, SSU witness Bencini testified that the annual expense was based upon the portion of the audit fee actually billed by Price Waterhouse during that calendar year. He stated that the audit actually takes place in two phases: interim field work, which usually takes place in the October to November time period (prior to year-end), and year-end field work which typically takes place in February (after year-end). Mr. Bencini testified that the audit budget included \$75,000 for the final year-end portion of the 1994 audit, which was performed in February 1995. The 1995 budget included \$60,000 for the interim audit portion of the fiscal 1995 audit which was performed in November 1995. He noted that the 1996 operating budget also included \$75,000 for the 1995 audit and \$65,000 for the 1996 audit, consistent with the prior year. Based upon these audit fee totals and SSU's budget process for these fees, Mr. Bencini opposed any reduction of test year expense.

In its briefs, OPC and Marco agreed that the adjustment for the Price Waterhouse audit should not be made. Based upon the evidence provided by Mr. Bencini, we find that a pre-year end audit and a year-end audit are reasonable. Therefore, the proposed adjustment for these fees will not be made.

19. Excessive Employee Recognition

SSU budgeted a figure of \$33,785 for employee recognition expenses. OPC witness Dismukes testified that SSU's budget

indicated the additional employee recognition expenses would be incurred during 1995 due to the demands of the rate case. She asserted that because SSU will not process a rate case in every year following the test year, the high level of expense should not be allowed as recurring. SSU incurred costs associated with employee recognition expenses of \$13,989, \$13,613, and \$19,099, in 1992, 1993, and 1994, respectively, as compared to the 1995 budgeted figure of \$33,785. She recommended that we reduce the expense to the level incurred during 1994, adjusted for inflation and customer growth, resulting in a reduction of \$14,341.

Mr. Bencini testified that the increase was not solely due to the extra demands of the rate proceeding. In the past, SSU had been very lax at providing employee recognition, mainly because of the workload over the past several years, as evidenced by the high employee turnover rate since 1991. He noted that while the 1996 O&M budget included \$52,112 of employee recognition expenses, the utility did not request an increase to support the higher balance.

The increase in employee recognition expense is due in part to the extra demands of the rate proceeding, which are non-recurring. While these expenses may indeed have increased morale and decreased employee turnover, the amounts appear excessive and non-recurring. Furthermore, we have approved salary adjustments which address similar concerns. Therefore, we find it appropriate to make an adjustment of \$14,341 to reduce employee recognition expense to a normalized recurring level.

20. Appropriate Attrition Factor

Utility witness Bencini testified that to prepare the MFRs for the 1996 test year, SSU used its actual 1995 O&M budget and applied the attrition factor of 1.95 percent to reflect an increase in expenses due to inflation, based upon the Commission-approved price index for 1995. Where certain known and measurable differences were known, they were made in lieu of the 1.95 percent attrition factor.

Since the filing, we have established a price index of 2.49 percent by Order No. PSC-96-0177-FOF-WS, issued February 9, 1996. Utility witness Kimball contended that if we make downward adjustments, we should consider applying the new index rate. She stated that this adjustment would be no different from the adjustment to use the most current leverage formula to determine the cost of equity which might change during a rate proceeding.

The procedure for establishing a yearly price index, and a utility's implementation of that price index is set forth in Section 367.081(4)(a), Florida Statutes. It is a separate and

distinct process involving a specific calculation of major operating expenses and other factors. The rate used by the utility is not an index, but a method used to project its 1996 expenses. The fact that the index has since changed does not mandate a change in the utility's methodology. Moreover, SSU presented no other evidence to show that the 2.49 percent was more reasonable than the 1.95 percent. We also note that this matter is distinguished from the adjustment to use the leverage formula in effect at the time we made our decision on final rates. In cases where that adjustment is made, all parties had stipulated to the change. In this case, no such stipulation was made. Based upon these considerations, we deny SSU's proposal to increase 1996 expenses to reflect the rate established in 1996 price index order.

21. SFAS 106 Expenses

Statements of Financial Accounting Standards SFAS 106 refers to the accounting standard that describes the practice of recognizing postretirement benefits other than pensions (OPEBs). In its initial filing, the utility requested recovery of test year operating expenses totaling \$850,122, which represented postretirement benefits resulting from the implementation of SFAS 106. Because SSU did not currently fund its OPEB obligation, consistent with Rule 25-14.012(3), Florida Administrative Code, the utility appropriately reduced rate base by the amount of the unfunded liability.

Utility witness Lock testified that the OPEB expense amount included in the MFRs for 1995 was based on SSU's 1994 actuarial valuation report, and the 1996 test year amount was based on the 1995 expense increased by an eight percent medical inflation rate. Ms. Lock indicated that SSU intended to update the expense amounts for 1995 and 1996 when the company received its 1995 actuarial valuation report.

The amount of OPEB expenses included in the utility's initial filing was undisputed. However, SSU attempted to file rebuttal testimony through Brian S. Broverman, supporting the utility's actual 1995 and updated 1996 OPEB costs. We granted OPC's motion to strike the testimony of Mr. Broverman regarding the updated OPEB costs. The testimony was inappropriate rebuttal, in that Ms. Lock's statement that the updated numbers would be forthcoming implied that the testimony was in fact supplemental. Additionally, in using a projected test year, it was inappropriate for SSU to select a single expense category to update to actual as opposed to budgeted expenses.

In its brief, SSU acknowledged that this proposal to use 1995 expenses has been de facto stricken. Because there was no evidence in the record to support the actual 1995 SFAS 106 expenses, these expenses shall not be considered in the test year and no adjustment is necessary.

22. Amortization of Gains or Losses

OPC witness Kimberly Dismukes testified that during 1991 through 1995, SSU sold the following properties: Venice Garden Utilities (VGU), St. Augustine Shores service area (SAS), River Park service area, .11 acres in Seminole County for a \$115 loss, and two parcels of land in Spring Hill (5.139 and 6.759 acres. Ms. Dismukes also anticipated a sale of land of 6.11 acres in Spring Hill. The net gain after tax related to all of these sales was \$23,601,883, which Ms. Dismukes proposed should be amortized above the line. This would result in an increase to test year income of \$3,363,412 for five years.

Ms. Dismukes testified that the gain on the sale of VGU should be amortized above the line for several reasons. In Docket No. 930945-WS, SSU was found to be a single system with this Commission having jurisdiction over SSU's exiting facilities and land. The gains on the sale of properties devoted to public service in previous dockets were recognized as above the line. Furthermore, the ratepayers had to absorb a \$5,643 loss on the sale of the Skyline Hills water facility. Because ratepayers were required to pay a return on used and useful property, they should benefit from the gain. According to Ms. Dismukes, the jurisdictional systems are absorbing administrative and general expenses and general plant costs that otherwise would have been paid by the VGU ratepayers. During cross-examination, Ms. Dismukes agreed that with the purchase of the Buenaventura Lakes facility, SSU essentially replaced the customers lost in the sale of the VGU. As a result, the remaining SSU customers were not required to pay extra administrative and general expenses and plant costs.

Ms. Dismukes further stated that VGU has not been treated on a stand-alone basis for ratemaking purposes. \$14,000 in legal expenses, for permitting or EPA and/or DER violations, were paid by all SSU ratepayers in Dockets Nos. 920199-WS and 920655-WS. Ms. Dismukes contended that when the ratepayers share in the expenses, they should share in the gains on the sale of the utility properties.

For the same reasons that supported her contentions regarding VGU, Ms. Dismukes disagreed with our decision in Docket No. 920199-WS not to allocate the gain on sale of SAS to the remaining

ratepayers. She further stated that SSU has a strategic plan to sell several facilities so that gains and losses on sales will be a recurring item. She recommended that the gains be shared on a ratio of three percent to the shareholders and 97 percent to the ratepayers, resulting in a total gain to the stockholders of \$1,778,552, and \$21,823,331 to the ratepayers, for an annual expense of \$4,364,666. The expenses for jurisdictional facilities would amount to \$3,363,412.

Ms. Dismukes proposed that if we did not allocate the gains in this manner, we should remove the dollar amounts for the gains from the equity dollars in SSU's capital structure. Because she believed that allocating the gains to the stockholders is the same as deriving the gains from non-utility functions, she recommended the removal of \$8,940,411 from the SSU's equity dollars, which is net of \$12 million paid in dividends. This adjustment would reduce SSU's requested overall cost of capital structure from 10.32 percent to 10.20 percent. An associated reduction to SSU's requested net operating income of \$189,463 would result with a reduction to its revenue requirement of \$322,077.

During cross-examination, Ms. Dismukes agreed that the gain on the sale of assets that were not included in rate base should not be amortized above the line. She admitted that the two parcels of land at issue in Spring Hill were non-utility property. Therefore, these gains would not be amortized above the line. Ms. Dismukes also admitted that her alternative recommendation to reduce equity dollars for the VGU gain was the same type of adjustment that she recommended for the SAS gain, which was not adopted in Docket No. 920199-WS.

OPC witness Larkin testified that the actual MP&L equity investment was \$35,295,000 or 45.25 percent of MP&L's capital structure. When the gains of \$38,750,000 on the sale of the Florida utilities are considered, the net gains exceeded the MP&L equity investment by \$3,455,000. He explained that the equity dollars were a lot higher than MP&L's actual equity investment. Mr. Larkin further explained that MP&L's equity dollars and the equity investment which has been financed by debt were both magnified by the gains. The parent company's common stock investment in SSU may have been financed with debt. Therefore, the common equity really was not equity. Consequently, the rate of return was higher than if the return on equity was calculated on MP&L's actual equity investment.

In rebuttal, utility witness Sandbulte explained that SSU sold VGU to Sarasota County under the threat of condemnation. According to Mr. Sandbulte, SSU sold the facilities after Sarasota County had

denied the implementation of increased revenues approved by hearing examiners, and was seeking to purchase the facilities. Mr. Sandbulte stated that the gain from the sale of VGU should not be shared with the ratepayers on several grounds. SSU's remaining ratepayers did not contribute to SSU's recovery of its investment and did not bear the risk of loss. The sale of VGU involved not only the sale of SSU's assets but also the loss of customers. With the loss of its customers, SSU was required to condemn part of its on-going enterprise. At the time of the sale VGU was regulated by Sarasota County, not this Commission.

Mr. Sandbulte asserted that VGU has been treated on a stand-alone basis by determining the appropriate revenue requirement based on VGU's rate base and operating statements. Mr. Sandbulte stated that he did not agree in Docket No. 920199-WS that an adjustment should have been made to reduce SSU's A&G costs for the amount which would have been allocated to SSU's customers in the SAS service area. Consequently, he did not agree to a similar adjustment in this instance. Mr. Sandbulte added that SSU's total company rate base was not reduced after the sale of VGU because of the purchases of the Buenaventura Lakes, Lakeside, Spring Gardens and Valencia Terrace facilities.

He argued that if a gain would reduce the revenue requirement, then a loss should increase a revenue requirement, but knew of no legal or equitable principle that would authorize this Commission to reimburse the company for its loss on its investment. He asserted that the allocation of the gain to the stockholders would not enable them to make up for losses, and would make the reinvestment of the retained earnings and the attraction of new capital difficult. Mr. Sandbulte stated that our policy concerning gains and losses on disposition of the facilities serving an entire service area should be consistent with the recently confirmed acquisition adjustment policy. For example, in Order No. 25729, issued February 17, 1992, the Commission found that the customer rates should not be adjusted after a sale to reflect gains or losses absent extraordinary circumstances.

According to Mr. Sandbulte, when an entire service area is sold the owner receives the entire benefit or detriment from the gain or loss. The proceeds from the sale of the VGU, and other facilities, should be treated no differently; nor should the gain on sale on the condemned SAS water facilities be allocated. Mr. Sandbulte reiterated that we had previously acknowledged these facts and rejected OPC's arguments that the gain should be shared with the ratepayers.

By the end of 1994, MP&L had invested approximately \$78 million of equity dollars in SSU. Mr. Sandbulte disagreed with Mr. Larkin's alternative proposal to remove the dollars associated with the gains from the sale of utility property from SSU's capital structure. Mr. Sandbulte explained that only when the equity ratio is too high should the equity dollars be disallowed as excessive. Further, Mr. Larkin had no justification for this alternative proposal other than the revenue requirement was too high. Mr. Sandbulte argued that SSU's position that the gains on the sale of utility assets should not be allocated to the ratepayers is supported by other regulatory authorities and courts of other states, and cited five out-of-state cases. He distinguished the Florida cases cited by Ms. Dismukes, because these cases did not involve utility plant which never had been included in rate base or otherwise recovered by the utility in rates.

Utility witness Hugh Gower testified that the source of equity dollars was irrelevant. Instead, the most important fact is that the common shareholders chose to leave the capital invested in the business. At that point the capital becomes common equity and no longer should be identified by the source of the funds. In addition, the most important economic characteristic of common equity is that the common stockholders are last in line to receive a return on their money after preferred stockholders and debt holders. Consequently, Mr. Gower testified, the only appropriate adjustment is how much of the capital structure is preferred stock, debt and common equity, which is determined by the reconciliation of capital structure and rate base.

Mr. Gower testified that the investor is entitled to an opportunity to earn a fair return on utility property in service to the customers. Even though the ratepayers may, through rates, pay a fair return on this property, Mr. Gower argued that this does not entitle them to any portion of the gain on the sale of the property. He states that the customers have only paid for water and wastewater service and have not provided the capital to finance the property or purchased an equitable interest in the property. Consequently, Mr. Gower contended that the amortization of the gains above the line would use the capital provided by stockholders to lower the cost of service to the current ratepayers, and would be improper.

Utility witness Ludsen argued that because OPC took a contrary position throughout the remand proceedings in Docket No. 920199-WS, Ms. Dismukes' attempt to use the Commission's "one system" finding was inappropriate. For this inherent inconsistency alone, Mr. Ludsen argued that OPC's contention on the gain on sale issue should be rejected outright. Further, Mr. Ludsen testified that

the "one system" finding was made after every sale occurred as identified by OPC. Lastly, Mr. Ludsen testified that OPC sought retroactive application of a Commission finding without presenting any evidence in support of its proposition.

We first observe that the sales of VGU and SAS were similar in many respects: they were involuntarily made by condemnation or under threat of condemnation; SSU lost the ability to serve the customers in both service areas, which were both regulated by non-FPSC counties; and the facilities served customers who were never included in a uniform rate structure. By Order No. PSC-93-0423-FOF-WS, issued on March 22, 1993, we found that the gain on the sale of the SAS facilities should not be allocated to the ratepayers. Pages 58-59 contain our conclusion:

We agree with Mr. Sandbulte that customers that did not reside in the SAS service area did not contribute to any return on investment in the SAS system. Further, when this system was acquired by St. Johns County, SSU's investment in the SAS system and its future contributions to profit were forever lost. Thus, the gain on sale serves to compensate the utility's shareholders for the loss of future earnings. Arguably, if the sale of the system had been accompanied by a loss, any suggestion that the loss be absorbed by the remaining customers would be met with great opposition. However, the rationale for sharing a loss is basically the same as the rationale for sharing a gain.

This part of Order No. PSC-93-0423-FOF-WS was affirmed by the First District Court of Appeal in the Citrus County decision.

Although OPC argued that the ratepayers have benefited from the gains on the sale of property devoted to public service in previous dockets and absorbed a loss on the sale of the Skyline facility, we do not find the circumstances to be the same. Had either the SAS and VGU facilities been regulated by the FPSC at the time of the sale or previously included in a uniform rate structure, the situation would be different. However, we conclude that similar treatment should be afforded based on the previous decision in Docket No. 920199-WS. The record lacks sufficient evidence to support the contrary. Therefore, we shall not allocate either the VGU or SAS gains to the ratepayers.

We are not persuaded by OPC's alternative proposal to reduce the equity dollars in SSU capital structure to reflect the associated dollars from the gains. When a gain is made on the sale of utility property, the stockholders have the right to make the

decision whether the gain should be reinvested in the utility. If the choice is made to reinvest in the utility, the reinvested funds do not remain identified as equity dollars.

During cross-examination, Mr. Gower stated that ratepayers should only pay a rate of return on property that is in service. Mr. Gower's testimony was contrary to Rule 25-30.433(9), Florida Administrative Code, which allows a utility to recover the cost of forced abandonments or prudent retirements from the customers. Similarly, when a utility sells property that was formerly used and useful or included in uniform rates, the ratepayers should receive the benefit of the gain on the sale of such utility property. This is the case with the \$33,726 gain on the sale of the River Park facilities, as it was included in the uniform rates originally approved in Docket No. 920199-WS. With regard to the 6.11 acres in the Spring Hill service area, the record was unclear as to whether the property was used and useful. Had it not been used and useful, the utility should have provided such evidence. The gain realized on that property was \$201,950. Therefore, we find the gain for the River Park facilities to be \$33,726 and the Spring Hill land to be \$201,950. This total of \$235,675 shall be amortized above the line over five years, resulting in a yearly deduction to expenses of \$41,135.

23. Offset of Amortized Gains on Sale With Past Earnings

In its post-hearing filing, SSU argued that the denial of any gain on sale from the shareholders would not be proper or lawful, and that at a minimum, any amount to be shared with ratepayers must first be reduced by the amount necessary to increase the level of utility earnings during the historic period to a level equivalent to the authorized rate of return for each year during the historic period. Utility witness Sandbulte testified that MP&L's return on simple average equity investment in SSU has been -3.0 percent in 1992, +1.3 percent in 1993, +16.3 percent in 1994, with a projected loss on investment in 1995 of 3.1 percent. Mr. Sandbulte further testified that the shareholders lost approximately \$3 million from 1992 to 1995.

OPC witness DeRonne testified that it would be inappropriate to allow SSU to request retroactive treatment for facts it overlooked in the past. Regardless of the treatment afforded to gains on sale, the current recovery of past losses results in retroactive ratemaking. In Order No. PSC-95-1376-FOF-WS, issued on November 6, 1995 (at page 16) we stated:

... asking for a one-time adjustment to rate base to recover past losses, is asking us to authorize

retroactive ratemaking. See City of Miami v. Florida Public Service Commission, 208 So. 2d 249, 259 (Fla. 1968), Gulf Power Co. v. Cresse, 410 So. 2d 492, (Fla. 1982), and Citizens of the State of Florida v. Florida v. Public Service Commission, 448 So. 2d 1024 (Fla. 1984), for the principle that retroactive ratemaking occurs when new rates are applied to prior consumption. In this case, we believe that by making an adjustment to rate base for past losses, increased rates would apply to prior consumption, thus retroactively raising rates.

Pursuant to the holding in Gulf Power Company v. Wilson, 597 So. 2d 270 (Fla 1992), we must set rates so as to give the utility the opportunity to earn a fair rate of return on its investment. The approved rates do not guarantee a fair rate of return. Consequently, we will not make an adjustment to bring the utility's earnings for any historic periods to a level that would be equivalent to its authorized rate of return. Any such adjustment would violate the prohibition against retroactive ratemaking.

24. Taxes other Than Income Taxes

a. Regulatory Assessment Fees for Marco Shores Purchased Water

According to Rule 25-30.120(3), Florida Administrative Code, any utility that purchases water from another PSC-regulated utility is allowed a credit on its regulatory assessment fees. However, Staff witness Small testified that \$3,118 should be removed for regulatory assessment fees related to Marco Island's sale of water to Marco Shores. While the purchased water adjustment between Marco Island and Marco Shores was included in this filing, no revenues or expenses for this transaction appeared elsewhere on the utility's books. The utility offered no testimony, but stated in its brief that the regulatory assessment fees should be reduced only if the associated Marco Shores revenues are removed.

Further, the record does not support SSU's proposal to reduce Marco Shores' revenues. Therefore, we find it appropriate to remove \$3,118 from SSU's regulatory assessment fees.

b. Non-Used and Useful Property Taxes

The utility received discounts on its property taxes in seven counties, which are treated as a reduction of the taxable value of the related non-used and useful assets in that county. It has been this Commission's practice to disallow a portion of property taxes from current rates and to allow the utility to recover these charges through AFPI. To properly reflect the full amount of

property tax, SSU grossed-up the tangible property tax as if the counties had taxed all of the assets. Utility witness Kimball testified that the add-back adjustment made in 1996 totaled \$270,764 and \$204,625 for water and wastewater, respectively. After considering the gross-up, the non-used and useful adjustments reduce 1996 property tax expense by \$336,198 and \$410,783 for water and wastewater, respectively.

OPC witnesses Larkin and DeRonne essentially agreed with the methodology, but recalculated the non-used and useful property tax expense based on OPC Mr. Biddy's recommended non-used and useful percentages, resulting in an additional \$731,678 reduction to property tax expense.

Mr. Larkin testified that SSU's proposed used and useful property tax expense was higher than the taxes that SSU projected it would have to pay in seven service areas: Deltona Lakes (water and wastewater), Marco Shores (water), Marion Oaks (water and wastewater), Pine Ridge Utilities (water) and Sunny Hills (water). SSU added back the property tax expense for the service areas that included a discount in taxes for non-used and useful assets. Mr. Larkin testified that in theory, SSU's adjustment is appropriate. Even so, he asserted that the utility should not be permitted to increase property tax expense to an amount greater than SSU will project that it will pay to respective counties in 1996. However, Mr. Larkin explained that no further adjustment was necessary for these seven service areas because after the application of OPC Witness Biddy's non-used and useful percentages, test year property tax expense would be less than the amount that SSU projected that it would have to pay.

In rebuttal, Mr. Bencini disagreed with Mr. Larkin's contention that seven plants would have property tax expense that would exceed the actual property taxes that SSU would be required to pay. Mr. Bencini explained that the total 1996 property tax expense was allocated to plant level using a composite millage rate representing twenty-five counties. This rate is only used to project the total company 1995 and 1996 property taxes based upon the interpolation of 1994 historical information and SSU's 1995 capital budget additions to plant-in-service. It is not necessarily a representation of the projected dollars to be paid in each service area in 1996. Mr. Bencini also offered several other concerns about OPC's proposal.

We agree with the parties that if the non-used and useful adjustment brings property tax expense below the test year gross amount prior to the add-backs projected in the MFRs, no further adjustment is necessary. The net non-used and useful expense for

the seven areas was \$608,004 and the amount projected to be paid in 1996 by SSU was \$725,387. Therefore, no other adjustments on this point are necessary. We do note however, that property taxes have been adjusted as a result of other changes to used and useful, as indicated in the attached schedules.

25. Income Tax Expense

Our review of SSU's income expense indicates that several adjustments are necessary. The approved provisions for income taxes are set forth on Schedules Nos 4-A and 4-B for each facility. The adjustments for parent debt adjustment, ITC amortization and allocation, ITC interest synchronization are detailed below, and indicated on Schedule No. 4-C for each facility.

26. Parent Debt Adjustment and Allocation (PDA)

SSU is a subsidiary of tiered parents: MP&L owns 100 percent of Topeka Group, Inc. which in turn owns 100 percent of SSU. SSU, Topeka and MP&L join in the filing of a consolidated income tax return. Rule 25-14.004, Florida Administrative Code, requires a utility to adjust its income tax expense to reflect the expense of parent debt which may be invested in the subsidiary.

SSU proposed an adjusted PDA of \$487,439 for the plants included in this filing, allocated \$264,652 for water and \$222,787 for wastewater. In its brief, SSU stated that the PDA should be adjusted for other rate base or capital structure changes. Marco and OPC agreed that the PDA proposed by SSU is acceptable. Nassau Associations contended that the PDA be increased by \$18,027, but provided no support for its proposed adjustment. A review of the record indicates that this position may have been based on erroneous information subsequently corrected by witness Gangnon.

The PDA proposed by the utility is calculated in accordance with the requirements of Rule 25-14.004, Florida Administrative Code. We agree with SSU that capital structure and rate base adjustments should be taken into account, and find that the PDA should be reduced by \$82,552, to \$404,887. None of the parties stated a position as to the PDA's allocation. In its filing, SSU allocated the PDA on the basis of gross plant. We find this method to be reasonable because it fairly allocates the benefit of the PDA to each plant's customers.

27. Above-the-Line Investment Tax Credit Amortization and Allocation

SSU proposed amortization of \$69,178, for the facilities included in this filing. Based upon our review of the record and our findings herein, we find SSU's proposal to be correct. None of the parties took a position as to the allocation of ITC amortization to individual plants. In its filing, SSU allocated the amortization on the basis of gross plant. This method fairly and reasonably allocates this adjustment. Based upon our findings as to unamortized ITCs and the weighted average cost rate for ITCs, above-the-line ITC amortization for the facilities in this docket is \$69,178, allocated to the plants on the basis of gross plant.

28. ITC Interest Synchronization Adjustment and Allocation

SSU proposed a total utility "imputed" ITC interest of \$103,854 in its tax expense, which translates to an ITC interest synchronization adjustment of \$40,062 (\$103,854 multiplied by .38575). In its post-hearing filing, SSU mistakenly identified its imputed ITC interest as the ITC interest synchronization adjustment, the latter being the tax effect of the imputed ITC interest. Further, SSU expanded its position to contend that \$103,854 should be adjusted to include capital structure changes that impact the ITC interest synchronization calculation. None of the other parties took a position on the appropriate amount.

Discounting the difference in terminology, and consistent with SSU's expanded position in its brief, our recalculation of total company "imputed" ITC interest related to approved rate base is \$69,621, and the resulting total company ITC synchronization adjustment is \$26,729. The foregoing amounts take into consideration other adjustments made herein.

The parties have not addressed the issue of the allocation of the ITC interest synchronization adjustment to the individual plants. In its initial filing, SSU allocated the adjustment on the basis of gross plant. We find that this method fairly allocates the benefits of the ITC interest synchronization to each plant's customers and approve its use.

29. Income Tax Summary

SSU's MFRs indicated income tax expense for water of \$(1,830,106) at present adjusted income and increased by \$4,343,791 to \$2,513,685 for its requested revenue increase. SSU indicated income tax expense for wastewater to be \$(1,364,180) at present adjusted income and increased by \$2,337,904 to \$973,724 for its

requested revenue increase. The adjustments increasing income tax expense were calculated on requested revenue increase minus requested taxes other than income taxes increase multiplied by .38575. Further, SSU stated that income tax expense is dependent upon the recalculation of the other issues and should include state income tax expense, with no adjustment made for NOL carryforwards. No other party took a position on this issue.

Upon consideration, we find that the provision for test year income tax expense for the facilities in this filing is \$2,867,801, or \$1,730,572 for water and \$1,137,228 for wastewater. This approved amount includes state income tax expense, with no adjustment made for NOL carryforwards. This amount has been calculated in the same manner as proposed by SSU, based on the level of approved revenues and expenses as well as other adjustments that have corresponding income tax implications.

X. TEST YEAR OPERATING INCOME

Based on our adjustments discussed herein, we find the appropriate level of test year operating income to be \$4,643,281 for water and \$3,507,505 for wastewater.

XI. REVENUE REQUIREMENT

In its MFRs, the utility compiled its revenue requirement using several scenarios. Based upon our review of the record, we find it appropriate to calculate SSU's revenue requirement on a plant-specific basis. SSU is ordered that for future rate proceedings, it shall file its MFRs and annual reports on a plant-specific basis.

Schedules Nos. 4-A and 4-B contain the revenue requirement for each utility plant. In consideration of the adjustments discussed above, the appropriate revenue requirements are \$33,389,617 for water and \$24,701,470 wastewater on an annual, total plant basis. These represent revenue increases of \$5,450,500 (19.51 percent) and \$2,690,313 (12.22 percent), respectively.

XII. RATES AND CHARGES

The final approved rates, which we find to be fair, just and reasonable, are designed to produce annual consolidated revenues (during the two-year period of ROE adjustment) of \$32,835,742 for water service, which is an increase of \$4,896,625 or 17.53 percent, and \$24,553,319 for wastewater service, which is an increase of \$2,542,162 or 11.55 percent. A comparison of the utility's original rates, interim rates, requested rates, approved rates

during the two-year ROE adjustment period and increase at the conclusion of adjustment period are set forth on Schedules Nos. 5-A and 5-B for each individual service area.

1. Functional Relationship of SSU's Facilities and Land

In Citrus County v. Southern States Utilities, Inc., 656 So.2d 1307 (Fla. 1st DCA 1995), the First District Court of Appeal 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 cannot be approved. Id. at 1310. The court based its determination upon a reading of both Section 367.171(7), Florida Statutes, which grants our jurisdiction over systems whose service transverse county boundaries, and Section 367.021(11), Florida Statutes, which states that a system may be comprised of a combination of functionally related facilities and land. The Citrus County decision overturned the statewide uniform rate structure for SSU which we had approved in Docket No. 920199-WS.

In this docket, SSU presented evidence regarding its contention that its facilities and land are functionally related. SSU, Keystone/Marion, and Burnt Store pointed out that the evidence in this docket is consistent with that of Docket No. 930945-WS, where we examined our jurisdiction over SSU's facilities. By Order No. PSC-95-0894-FOF-WS, issued July 21, 1995, we held that we had exclusive jurisdiction over all existing facilities and land owned by SSU. While the evidence presented in this docket may be similar, we emphasize that the evidence in this proceeding has been evaluated on its own merits. Our focus is on the facilities and land specifically included in this proceeding. We have addressed this issue in light of the Citrus County decision. However, a uniform rate is not mandated if this finding is made.

According to Section 367.171(7), Florida Statutes, this Commission has exclusive jurisdiction over "all utility systems whose service transverse 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). The court affirmed our order which found that Jacksonville Suburban Utilities' facilities in Duval, Nassau, and St. Johns Counties constituted 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 asserted that this issue was previously addressed in Docket No. 930945-WS, and that the evidence in this case requires the same conclusion. In its brief, SSU argued that there is a functional relationship between and among SSU's land and facilities statewide. SSU illustrated a functional relationship which exists between SSU's land and facilities on three levels: managerial, operational and administrative. In support of this argument, SSU presented the wagon wheel analogy sponsored by SSU witness Forest Ludsen. The hub of the wheel contain the administrative functions carried out in Apopka, the spokes contain the plants, and the rim contains the managerial functions.

According to Nassau Associations, SSU's attempt to tie its systems together through purchasing, accounting and management operations is incorrect because these functions involve neither land nor facilities. Marco argued in its brief that only those facilities and land physically interconnected by pipes meet the definition of system. To support its argument that SSU should not be considered functionally related, Marco relied in part on the testimony of Mr. 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. Mr. Hansen stated that a change at Sugarmill Woods would not have an effect on any other facility, and, as a result, they are not functionally related. As additional support for its argument, Marco points to Dr. Beecher's testimony that the EPA generally defines a "system" to mean a stand-alone operating system.

a. 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. This testimony was supported by other SSU witnesses who testified on specific functions that are carried out on a consolidated basis.

SSU witness Hilton detailed SSU's centralized purchasing practices and procedures. Because of its size and similarity of facilities, SSU has developed a standardized method of purchasing

goods and services which allows it to make purchases on a bulk scale, resulting in economies of scale. Mr. Hilton testified that in 1994, this resulted in a cost savings of approximately \$800,000. Bulk purchasing allows SSU to receive volume discounts, which helps mitigate rising costs in the water and wastewater industry.

Witness Hilton also described SSU's centralized computer system and Information Services Department, which provides customer billing, software development, hardware selection and other computer related services for all facilities throughout the state. According to Witness Vierima, the centralized computer system facilitates the consolidated functions described above. Witness Teasley described the statewide billing and customer service procedures which highlighted the use of the centralized computer system. Mr. Vierima also stated that 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.

Witness Dale Locke described the Human Resources Department, which reviews and approves the hiring and termination of all employees. The department is responsible for employee relations and employee complaints, and administers and controls the staffing budget for the entire company. It imposes the same employee policies and benefits for all of SSU's employees, and insures that there are uniform policies regarding pay scales, work hours, overtime, and breaks. All aspects of training and development originate from the Apopka office. The Human Resources Department provides management and supervisory training. Other departments also provide company-wide training and education assistance programs in their area of expertise.

Witness Vierima testified that personnel located in the Apopka office are responsible for procurement of all forms of third party financing at SSU. SSU's parent company, MP&L, provides the majority of SSU's equity. With the exception of debt incurred for large projects, the majority of debt and equity financing is done on a utility-wide basis. This results in reduced debt rates and allows SSU to obtain equity funding from one shareholder class through the issuance of singular corporate common equity securities rather than several classes. SSU also benefits from market recognition, administration of funds, access to credit support, availability of longer maturities, less restrictive loan covenants and access to public and private markets. Mr. Vierima testified that investors of a different nature would be required if the facilities were funded on a stand alone basis, resulting in additional costs that would eventually be imposed on the customers. SSU's combined

borrowing needs and diverse earnings streams provide better pricing and covenants to SSU than to a smaller utility. The consolidated operations allow SSU to obtain increasing amounts of tax-exempt financing. 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.

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. SSU purchases liability insurance on a statewide basis since the risk is spread over a larger asset and operational base, resulting in lower pricing. Only one facility, Marco Island, has separate coverage resulting from hurricane exposure. In 1995, SSU became a self-insurer for its medical plan due to its size. As a result, the utility has lower insurance costs. SSU consolidated its 401(k) plan and pension plan under one lower cost plan administrator in 1993, which reduced asset fees, record keeping fees and administrative and testing charges

It is evident from our review of the record that the administrative activities in Apopka are indicative of a consolidated operation. 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.

b. Operational and Managerial Functions

SSU witness Denny testified that many services and activities of an operational, as well as administrative nature, occur among SSU's land and facilities. SSU personnel provide services and share equipment among facilities. In fact, one out of every eight hours worked by field personnel is attributable to work across county boundaries. Mr. Denny stressed that field personnel performed duties which crossed county boundaries on a daily basis. These duties include 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. 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. Mr. Denny also identified several occasions where personnel and equipment were shared in emergency situations. Mr. Denny cited a pipe rupture under the Marco River, and an acid leak and high levels of trihalomethane at Lehigh.

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. These individuals implement and coordinate activities and provide support in more than one county. The regional managers and area supervisors regularly travel to various service areas and to Apopka. They also meet frequently to discuss every facet of SSU's operations and management.

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. Mr. Denny also testified that various equipment that is shared across county boundaries, ranging from a wrench, lawn mowers, sampling equipment, breathing apparatus, ammoniation equipment, and cars and trucks.

SSU witness Terrero testified that the operations services department, Environmental Compliance and Permitting Department (ECPD) and senior operations personnel from Apopka provide technical training to SSU's facilities. This training includes workshops regarding updates on environmental laws or rules, permit familiarization services, updates on operating requirements, certification preparation courses, refresher courses, safety training courses, and training on technical procedures. SSU also provides statewide funding to permit operators to attend courses to obtain state licensing. 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.

The Budget Evaluation (BE) team, comprised of administrative, engineering, and accounting personnel, formulates SSU's annual and five-year capital budgets, and identifies the capital needs of every SSU water and wastewater facility. The rules tracking team participates in the rulemaking process at various agencies, and can retain professionals who have the expertise necessary to persuade regulators to waive or modify requirements. For example, SSU coordinated efforts with the SJRWMD to conduct a comprehensive water study instead of moving wells located in the Deltona Lakes service area. According to witness Dennis Westrick, the centralized Planning and Engineering Department develops and

manages projects on a statewide basis. All design practices and procedures are standardized and applied across the state. According to witness Craig Anderson, the central lab facility analyzes samples from every water and wastewater plant for both regulatory compliance and operational support purposes. Results from the sample analyses are stored and maintained on a computerized data base as part of the data management system and made available to other SSU corporate users.

c. Other Concerns on a Functional Relationship

As previously stated, Nassau Associations and Marco argued that only physically interconnected facilities and land should be considered a system, and that the functions detailed by SSU do not involve land or facilities. Witness Hansen testified that a functional relationship requires that a change in operations of one facility would have an effect upon another.

As noted above, the Court in St. Johns County v. Beard held that physical interconnection is not necessary in order to make a finding as to whether a utility's facilities and land are one system pursuant to the statute. The functional relationship referred to in the statutory definition of a system could be administrative or operational in nature. Accordingly, we disagree with the contentions of Nassau Associations and Marco.

Marco contended that the EPA defines a "system" as a stand-alone operating system. While this may be true, our purpose 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 presented the arguments of witnesses Wilkening and Adams from the SJRWMD and SWFWMD, respectively, who testified that SSU's facilities are physically interconnected in the form of Florida's aquifer system. Mr. 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 conservation knows no boundaries, and, therefore, water management districts must work together to affect conservation. However, we note that Mr. Adams also testified that the facilities in Nassau County in northern Florida have different sources of water than those located in the SFWMD. Accordingly, SSU did not adequately support its assertion that the service areas are connected by virtue of the aquifer system.

d. Functional Relationship: Conclusion

The wagon wheel analogy offered by SSU witness Ludsen is an accurate description of the functional relationship. The service areas are tied together on a functional basis due to the administrative activities carried out by the "hub" located 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. The service areas share equipment, personnel, and storage facilities. 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. However, all service areas are equally impacted by the centralized managerial functions, such as planning, engineering, training, and budget evaluation.

Based upon our review of the evidence and arguments of the parties, we find that SSU's facilities and land are administratively, operationally, and managerially interrelated. We find that these functionally related facilities and land constitute a single system pursuant to Section 367.021(11), Florida Statutes.

2. Rate Structure

a. Goals and Objectives

We have a statutory obligation to provide a utility with the opportunity to earn a fair rate of return on its investment. For a "single facility" utility, this obligation is the basis for establishing the revenue requirement and resulting rate level: the rate structure generates the revenue requirement and these ensuing rates become by definition reasonable and affordable. 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 the latitude to address other considerations through rate structure.

Our determination of rate structure and other rates and charges involves consideration of numerous factors, many of which might not be found in a rate proceeding involving a single facility utility. Before reaching a determination on the appropriate rates

and charges, we have examined the goals and objectives for this utility which we find important to consider.

The parties in this proceeding generally offered goals and objectives which most favored their advocated rate structures. Staff witness Shafer provided an overview of regulatory goals and objectives not geared to any specific rate structure. He testified that the following goals and objectives should be considered in this proceeding: affordability of rates for all customers; ease of administration; customer acceptance and understandability; fairness (the degree to which subsidies occur); rate continuity; conservation and resource protection; revenue stability and predictability for the utility; and the utility's stance on acquisitions.

SSU witness Bencini offered four basic rate objectives that the utility seeks to accomplish through its proposed rate design: the opportunity for the utility to attract capital and maintain sound corporate credit; rates set as close as is practical to reflect the allocated unit costs of the customer (base facility) and commodity (gallage) components; rates which provide a reasonable continuity with past and future rates, in order to prevent unnecessary impact on existing and future customers; and rates which are as simple, understandable and as easy to administer as practicable. The utility also advocated rates which encourage conservation, allow full recovery of revenue requirements, stabilize interperiod financial performance, and are affordable.

Keystone/Marion and Burnt Store agreed 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. Marco and Nassau Associations contended that ratesetting goals and objectives should relate to rates based on the cost of providing service to each plant location and that such rates should be fair and reasonable and not unduly discriminatory. Nassau Associations also adopted Mr. Shafer's proposed goals and objectives.

As to service availability charges, SSU witness Ludsen believed that charges should be competitively based upon a market survey so as to not hinder growth. Staff witness Williams acknowledged that growth should pay for itself and that the we should strive to move CIAC toward the Commission's minimum CIAC levels. He also noted that these rules should only be used as guidelines because 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.

In consideration of the above, we find that our appropriate goals and objectives in evaluating the rates and charges for this utility include, but are not limited to, those addressed by Mr. Shafer. Specifically, we find it appropriate to consider the affordability of rates for all customers, ease of administration, customer acceptance and understandability, fairness (the degree to which subsidies occur), rate continuity, conservation and resource protection, revenue stability and predictability for the utility, and the impact of rate structure on acquisitions. The weight of these individual goals and objectives will vary depending upon the particular issue addressed. As to SSU's service availability charges, we find that as an overall objective, to the extent possible, growth should pay for itself and charges should not be so high as to impede growth.

b. Base Facility Charge and Gallonage Charge Split

Before turning to the appropriate rate structure, we find it necessary to address the appropriate base facility charge and gallonage charge split. SSU's prior rate structure, approved in Docket No. 920199-WS, was based on 33 percent of the revenue being collected from the based facility charge (BFC) while the remaining 67 percent was collected from the gallonage charge. SSU witness Dr. Whitcomb testified that a utility must find a proper balance of competing objectives when determining the proper allocation of revenue. SSU contended that its proposed rate structure, which collects 40 percent of the revenue requirement from the BFC and 60 percent from the gallonage charge, provides that proper balance between the water conservation message and business risk reduction.

Dr. Whitcomb testified that this rate structure is a water conserving rate structure, using the criteria set forth in the Brown & Caldwell Study. That study defined several criteria which are weighted for relative assumed impacts on water consumption. The criteria are: rate structure, form such as uniform, inclining block, seasonal block, and fixed monthly charges; allocation of costs between the fixed and variable component; sources of revenue; and communication about rates and consumption on customers' bills.

OPC Witness Dismukes disagreed with SSU's proposed rate design for several reasons. She contended that the proposal shifts more risk for revenue collection from SSU's stockholders to its customers. She also raised concerns that it is not the most aggressive conservation rate structure SSU could pursue, and that its current proposal is less conservation-oriented than the prior structure. She believed that a move from a split of 33/67 to 40/60 is a move in the wrong direction and gives customers less of a price signal to conserve water. Ms. Dismukes testified that her

recommended 25/75 split between the BFC and gallonage charge will move SSU to a more water conserving rate design. She further testified that we should continue the existing 20/80 split for Marco Island because the customers of this plant consume an above-average amount of water.

SSU Witness Ludsen testified that in the past, rate structures placed fixed costs in the BFC and variable costs in the gallonage charge. Mr. Ludsen estimated this approach would place about 55 to 60 percent of the costs being recovered through the BFC. However, this approach is ignored today, with more emphasis placed on conservation. Therefore, SSU Witness Bencini disagreed with Ms. Dismukes' statement that SSU's proposed rate structure shifts more risk from the stockholders to the customers because SSU has already assumed a share of the risk which exceeds the actual proportion of fixed to variable costs.

We disagree with Ms. Dismukes' contention that conservation can be achieved strictly through rate structure. Staff witness Beecher testified that water is a relatively price-inelastic commodity and that water pricing is used in conjunction with other kinds of programs, including consumer education and retrofit activities. SSU 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. Therefore, in order for conservation to be achieved, there must be a combined effort between customer education and rate structure.

There is no optimal BFC/gallonage charge split when designing rate structure in today's environment. Water conservation places more emphasis into the gallonage charge, while revenue stability focuses on the base facility charge. If conservation rates are successful they may have the unintended effect of reducing revenues to the utility and putting more upward pressure on rates. The evidence indicates that the proposed structure strikes the appropriate balance in that it addresses the trade-off between conservation and revenue stability.

The 40/60 split meets the Brown and Caldwell criteria of a water-conserving rate structure. The structure will reduce SSU's exposure to revenue instability, which will allow the utility to project future income and plan needed investments in a cost effective manner. While the 40/60 structure may provide less incentive to conserve water than the previous allocation, we note that all approved gallonage charges exceed one dollar per one thousand gallons. Mr. 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. We therefore approve SSU's proposed base facility/gallongage usage split of 40/60.

c. Appropriate Rate Structure

The unique nature of SSU affords us greater latitude in setting rates. SSU is geographically dispersed in 25 counties and is comprised of over 150 separate water and wastewater service areas. Its size and diversity allows us to consider numerous goals and objectives. We have also taken into consideration our stated goals and objectives, recognizing that those goals and objectives may compliment or be in direct competition with each other. We have also taken into consideration the arguments and evidence presented by the parties and staff witnesses. As observed by Staff witness Beecher, we recognize that not every goal can be perfectly achieved.

A number of rate structure options were specifically addressed in the record. We have reviewed the options in great detail. Attachment G, which is appended to this Order, sets forth our analysis of the rate structure options and the comparison of water service rates at consumption of 10,000 gallons per month and wastewater rates at a cap of 6,000 gallons for each option.

Stand-Alone Rates. We first examined stand-alone rates because that is the structure normally approved for a single facility utility. This structure results in the closest approximation of the true cost of service of each service area. Marco et. al. contended that stand-alone rates are appropriate based on the premise that there should not be subsidies among service areas.

However, stand-alone rates can result in very high, unaffordable rates for some facilities, as can be seen from the analysis of bills shown on Attachment F. SSU witness Ludsen further argued that there is no true stand-alone cost because 40 percent of SSU's costs are allocated, and capital structure is uniform to all of SSU's facilities. Under cross-examination, Dr. Beecher agreed that the stand-alone cost of service between service areas would depend upon the allocation method chosen by the Commission. She 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. Staff witness Shafer also testified that the existing rates of any water and wastewater utility under our jurisdiction have subsidies inherent in them.

Uniform Rates. Consistent with the Citrus County decision, we have made a finding of functional relatedness among SSU's facilities in this proceeding. Therefore, a uniform rate may lawfully be implemented. This finding, however, does not necessitate the implementation of a uniform rate if we find another rate structure to be more appropriate.

Uniform rates offer the best answer to affordability concerns because they average the costs of all service areas and spread those costs over all customers. However, uniform rates result in inherent subsidies that must be absorbed by the service areas whose stand-alone rates are lower than uniform rates. In its post-hearing filing, Marco referred to the testimony of Mr. Hansen, who stated that a comparison of stand-alone to uniform rates for the 1996 test year revenues indicate that Sugarmill Woods customers would pay annual subsidies for water of \$649,497 and \$632,749 for wastewater for a total annual subsidy of \$1,282,246, resulting in a 95 percent increase in rates. We examined the levels of subsidy when comparing stand-alone to uniform rates for all facilities, as demonstrated on Attachment F to this Order.

According to Staff witness Beecher, single-tariff pricing (uniform rates) is a public policy decision because it involves trade-offs among competing policy objectives. 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 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.

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. Daniel Poirier, a customer of the Intercession City facility in Osceola County, quoted an excerpt from the 1995 edition of Moody's Utility Manual, a Dunn & Bradstreet Investment Guide, which supported the

utility's points on the economic and conservation benefits of uniform rates.

In support of a uniform rate structure, Keystone/Marion addressed several advantages in its brief, including 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. Keystone/Marion also presented an overview of our past decisions regarding uniform rates, including Docket No. 930880-WS, which was memorialized by Order No. PSC-94-1123-FOF-WS. In that docket, we addressed many of the issues that have been addressed here. Keystone/Marion also pointed out that we found in that docket that uniform statewide rates should be the goal for SSU.

Dr. Beecher presented extensive testimony as to the advantages and disadvantages of uniform rates. She testified that uniform pricing can lower administrative and regulatory costs, improve rate and revenue stability, and ensure affordability for customers of very small systems. Importantly, single-tariff pricing is a pricing strategy, not a costing strategy. By itself, it may not encourage significant economies of scale because only the costs associated with the pricing process itself are considered. Economies of scale in production, requiring physical interconnection, are achieved separately, regardless of rate structure. Dr. Beecher noted that this rate structure can lead to economies of scale through secondary benefits such as encouragement of industry consolidation, regulatory compliance and universal service. As to the disadvantages of uniform rates, Ms. Beecher testified that the structure can undermine economic efficiency, distort price signals to customers, and may not be consistent with traditional cost-of-service principles. Single-tariff pricing can also result in incentives to overinvest, disincentives for controlling costs, and a competitive advantage in acquisitions.

Dr. Beecher 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. She also testified that 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.

Uniform Rates as a Long-Term Goal. While a uniform rate structure offers many advantages to utilities, customers and regulators, by its very nature it also presents potential problems. Under cross-examination, Dr. Beecher stated that a shift away from

stand-alone rates may slightly undermine the utility's incentive for controlling costs. Regulatory incentives must be maintained under a uniform rate to control costs and ensure prudent decisions with regard to capital expenditures. Under cross-examination, SSU witness Sandbulte stated that approximately \$100 million in capital additions have been made since the last rate case under uniform rates. Moreover, the utility has projected capital additions for service areas under our jurisdiction of approximately \$27 million for 1995 and \$16.7 million for 1996.

Statements made by SSU witnesses have raised our concern over the utility's projected 1996 capital expenditures. Mr. Sandbulte stated that the rate structure has an impact on whether capital expenditures are made. Mr. Terrero testified that some of the projects budgeted for 1996 probably would not occur if stand-alone rates were imposed. He 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. Prior to 1991, capital expenditures at Palm Valley were significantly lower than after the year uniform rates were first approved. After 1992, SSU expended \$823,467 to replace the water distribution system. 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. Mr. Denny testified that implementation of uniform rates also affects decisions as to whether to undertake capital improvements and the timing of environmentally mandated projects. We have also stated our concerns regarding the utility's operating efficiency and progress in regulatory compliance elsewhere in this order.

Utilities should be prudent and efficient in their business operations. According to Staff witness 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. Dr. Beecher testified that regulators may wish to use auditing or other evaluation techniques, coordinate with other regulatory agencies to establish the utility's progress in regulatory compliance, review the utility's planning documents to evaluate long-term strategic plans for its service areas, monitor and evaluate the effectiveness of single-tariff pricing, and consider alternative dispute resolution to provide affected parties a forum for participation and an opportunity to reach a settlement agreement on certain issues. Finally, she noted that a regulatory

body may want to assess the utility's efforts in educating and involving customers about the nature and purpose of water rates.

Our review of the evidence in the record indicates that the benefits of uniform rates outweigh the negative aspects. Therefore, we find that uniform rates should be the long term goal for this utility. In that regard, we reaffirm our decision in Order No. PSC-94-1123-FOF-WS. However, the considerations raised above must be addressed prior to finalizing a move to a uniform rate structure. As stated, uniform rates may provide incentive for a utility to overinvest and not control its costs. The regulatory options raised by witness Beecher must be explored in order to ensure that we are sending the proper signals to the utility in terms of operating efficiently and effectively. Our current procedures for monitoring water utilities will be evaluated to determine if the unique nature of SSU warrants a different evaluation process, such as 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.

In addition, as discussed below, before a uniform rate is implemented for all of SSU's service areas, additional study of the most costly facilities must be initiated to determine whether they should ever be included in a single uniform rate. Further, our acquisition policy with respect to this utility will need 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 must address how future acquisitions will be treated in terms of rate design.

The reaffirmation of uniform rates as a long term goal is key to a choice of rate structure in this case. Because we find uniform rates to be the ultimate goal, the rate structure chosen herein is a move toward that end. We have developed a structure which strikes the best balance between the competing policy objectives of reasonable rates and cost of service, and which also serves as fair and reasonable step to a uniform rate structure.

Uniform Rate Differentiated by CIAC Level. Various witnesses testified that because of the inherent averaging of all factors

among all facilities under the uniform rate structure, customers of plants with higher CIAC levels would not receive the benefit of these levels in their monthly service rates. In an attempt to evaluate and address this concern, we considered a rate structure which differentiated the uniform rate based upon varying CIAC levels. The basis for this rate structure was presented by staff witness Robert Casey. 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. Our review of the calculations of this rate and the resulting billing schedules lead us to conclude that CIAC is only one factor affecting rates, and does not have a controlling impact on ultimate rate levels.

Our comparison among service areas with similar CIAC levels indicated no solid correlation between CIAC level and stand-alone rates. Mr. Ludsen testified that the uniform rate differentiated by CIAC and treatment type was not only complex and difficult to understand, but 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. 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. Thus, we reject this rate structure as a viable option.

Uniform Rates Differentiated by Treatment Type. Staff witness Starling calculated factors which differentiated costs based upon treatment type. Using these factors, we examined a rate option differentiated by type of treatment, for water service areas only, and reviewed the resulting rates and typical bills that would result. We found it necessary to utilize five treatment types, while SSU's proposed rate structure consisted of only two: conventional treatment and reverse osmosis.

We do not agree that SSU's segregation of Marco Island and Burnt Store service areas into a Reverse Osmosis category is appropriate. While there is a significant difference in the two treatment methods, we note a great disparity in the potential stand-alone rates for these two service areas. Burnt Store customers would pay a little less than twice as much as Marco Island under a stand-alone rate. 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. A comparison of other service areas indicate that factors other than type of treatment are driving the rates of the highest cost service areas. In ascending order of bill level at 10,000 gallons, Burnt Store ranks 77 out of 95 service areas. Our concerns about the narrow

focus of rates differentiated by CIAC, discussed above, were also present in this situation. Thus, we find no validity to differentiating rates by only this one factor.

Uniform Rates Differentiated by Treatment Type and CIAC. This potential structure combined the methodologies discussed for the two previous rate options. Here again, we are troubled by the lack of any meaningful correlation among a plant's potential stand-alone rates based upon these variables. A review of the bills at 10,000 gallons did not indicate any logical consistency. For example, Hobby Hills, Keystone Club Estates, and Quail Ridge service areas use "pump and chlorinate" for their treatment process and have identical CIAC levels of three percent. Therefore, calculation of their respective 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. We find the same flaws in the individual application of treatment type and CIAC-differentiated rates and reject this potential combined rate.

Utility-Proposed Rate Structure. As stated above, SSU's proposed uniform rate structure classifies service areas in two categories: reverse osmosis for the water treatment facilities at the Burnt Store and Marco Island service areas and conventional treatment for all other water service areas. All wastewater customers are included in the same service classification and would be charged the same uniform rate.

Marco, et al strongly opposed SSU's proposed rate structure, believing that the rates should be based on cost of service in order to be fair and equitable. Sugarmill Woods witness Hansen testified that the total uniform rate subsidy cost for his service area is approximately \$1.3 million higher than under the total stand-alone approach. In addition, Marco witness Mann testified that there is no cost of service justification for segregating the two reverse osmosis facilities and lumping them together for cost averaging.

SSU's proposed rate structure, with the adjustments made in this Order, would yield disparate results between the bills of the two reverse osmosis facilities: Burnt Store's customers would pay a bill based on 10,000 gallons that is only 67 percent of its comparable stand-alone requirement, while Marco Island customers' bills would be at 102 percent of its stand-alone requirement. A comparison among the conventional treatment facilities shows even greater variation, ranging from Palms Mobile Home Park paying only 14 percent of its stand-alone requirement to Amelia Island paying 198 percent of its stand-alone requirement. There are factors

other than the type of treatment that influence the rates, and, therefore, we do not find this particular rate design proposal to be satisfactory.

Modified Stand-Alone Rates. The rate structure currently in effect for this utility is modified stand-alone. It is calculated by first reviewing the stand-alone rate of the various service areas for affordability. As stated in Mr. 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. Therefore, for those service areas where the stand-alone bills exceed these benchmarks, their bills are capped. The resulting base facility and gallonage charges apply to those service areas. The revenue deficiency created by capping the bills for these service areas are then be allocated among the remaining facilities.

As stated in Order No. PSC-94-1123-FOF-WS at pages 25 and 26, a modified stand-alone rate structure "would move in the direction of uniform rates, yet maintain greater historical rate stability." This rate structure not only maintains a level of historical rate stability, it also addresses affordability and rate shock by setting benchmarks for customers' bills. Mr. 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. Additionally, the inherent subsidies are less than under a uniform rate structure for many service areas. For example, only one water service area would pay a subsidy as high as 10 percent when comparing the stand-alone rates to the modified stand-alone rates. Under a uniform rate structure, 15 service areas pay subsidies greater than 10 percent, including six which pay subsidies over 50 percent and one which pays a subsidy over 100 percent.

However, this rate structure 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. Further complications include the determination and timing of the benchmark and the treatment of index and pass through adjustments. While the modified stand-alone rate structure has been a viable structure in the short run for this utility, we do not believe it to be the answer in this proceeding. The structure lacks direction: there is no clear "next step" to reach the goal of uniform rates for this utility. Changing or increasing the benchmarks would not move the service areas toward uniform rates, only to uniform bills.

Stand-Alone Alternative. We did attempt to find a viable alternative that would maintain the positive aspects of stand-alone rates. We reviewed the two populations of service areas created by this rate structure: the 39 water and 21 wastewater service areas, whose stand alone rates do not meet the affordability test and are therefore capped, and those 56 water and 23 wastewater service areas that pay subsidies due to the capped 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.

As to the facilities in the capped group, we found that further study is needed in terms of growth potential, potential for interconnection with other SSU service areas, projected long-term plant improvements and upgrades needed. This study will enable us 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.

For those service areas under the cap we considered whether they could be made uniform at this time. This "hybrid" structure would take the service areas paying subsidies and combine them into a uniform rate. This structure resulted in what we found to be too great a level of subsidy for these remaining service areas when compared to their stand alone bill. For example, the structure would result in 12 water service areas paying subsidies greater than 10 percent, including six which would pay subsidies greater than or equal to 50 percent. Of these six, one plant pays a subsidy over 100 percent.

Modified Stand-Alone Rates with Capped Subsidies. As a variation of the modified stand-alone rate structure discussed above, we considered capping subsidies at five percent per service area. However, for the reasons discussed in our review of the modified stand-alone rates, we rejected this option.

Capband Rate Structure. Because the hybrid rate structure considered under modified stand-alone rates resulted in an unacceptable level of subsidy among the facilities under the cap, we 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. This structure, which is a variation of modified stand-alone, takes a larger step toward a uniform rate. The rate is calculated in the same manner as the modified stand-alone rate, with respect to setting caps and spreading the overage to the remaining service areas that are not capped. However, rather than setting separate rates for the

service areas which are under the caps, service areas with similar costs are grouped together, thereby minimizing the cross subsidization. To approximate similar costs, we examined billing 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 subsidies to the greatest extent. Our analysis resulted in eight bands for the water service areas and six bands for the wastewater service areas. This analysis is detailed in Attachment G.

In arriving at our decisions, we have compared different rate structures as discussed above. We also compared the results of the modified stand-alone rate structure to the capband rate structure in terms of percentage and dollar amount of deviation from the stand-alone rates, the amount of subsidies paid, and the split between the base facility charge and the gallonage charge. It is important to note that all customers in a modified stand alone-rate structure 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.

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. While 85 percent of the customers would pay a subsidy, 15 percent of the customers would receive a subsidy. Of the customers who pay a subsidy, only five percent of those customers pay a subsidy greater than \$2.00, with a maximum of \$3.64 per month.

We believe that the capband rate structure is more appropriate than the modified stand-alone rate structure for two reasons. First, the capband structure represents a greater move toward the long term goal of a uniform rate. It eliminates the need for separate rate structures for each individual service area under the cap. The number of rates would decrease from 56 to eight for the water facilities under the cap, and from 23 to six for the wastewater facilities. Second, as noted above, the capband structure reduces 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 mitigate the subsidy within the band.

This rate structure is founded on testimony and evidence contained in the record. Mr. Shafer testified, and Dr. Beecher agreed, that in the case of SSU we have more options available to

address affordability of rates since there are multiple plants under a single operational umbrella. Mr. Shafer also testified that one option available 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. When asked during 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 can be implemented to mitigate any negative impacts. She added that "phasing in" rates could be done over time, or even with alternative rate designs. 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.

Witness Mann also testified concerning this grouping concept in his testimony. Specifically, he stated 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." Further, as mentioned in Marco's brief, 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 group the customers of similarly situated systems together, but that they were not ready at that time.

Based on the above, we find the capband rate structure to be superior to the modified stand alone-rate structure. It embraces all of the advantages of the modified stand-alone rate structure and adds the additional advantages of simplifying the rate structure by moving the utility closer to a uniform rate, and minimizing the relative amount of subsidy paid by the customer. As Mr. Shafer testified, the real issue in regard to subsidies contained in rates is the degree to which subsidies occur. In support of rate structure simplification, Mr. Shafer also testified that, in terms of efficiency, the more complex the rate structure the greater the cost to the utility to administer. The capband structure addresses these concerns. Furthermore, we find these rates to be fair, just and reasonable.

The resulting approved rates for SSU's facilities under the capband structure are set forth in Schedules Nos. 5-A and 5-B for water and wastewater, respectively. These schedules are grouped in alphabetical order for each facility, and include rates during and following the two year ROE adjustment period.

3. Weather Normalization Clause

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. SSU proposed a revenue adjustment mechanism called a weather normalization clause (WNC) to enable SSU to maintain revenue stability and to insure that it receives the revenue requirement associated with the gallonage charge during rainy seasons. Using a methodology similar to those of fuel adjustment clauses for electric utilities, the WNC was designed to provide monthly adjustments to the gallonage charge to reflect deviations from the target consumption levels per bill. SSU proposed ten steps to calculate the monthly adjustment under the WNC.

SSU contends that there are many advantages to the WNC, including revenue stability, a simplified ratemaking proceeding, ease of implementation of water conservation rates, reduced rate case expense and financial viability. The utility argued that the WNC would be a "win-win-win" for SSU, its customers and Florida's water supply. SSU witness Whitcomb testified that there are no disadvantages.

Conversely, OPC found many disadvantages to the proposed WNC. It argued that the clause has never been attempted by any other utility, creates customer confusion, sends conflicting signals to the customers, does not consider the change in variable expenses that will result from the change in consumption, may create perverse incentives related to quality of service issues, does not provide SSU the incentive to operate efficiently, must be implemented with uniform rates, and could be an administrative nightmare for the Commission.

OPC argued that we should deny the utility's request to implement the WNC, or, in the alternative, approve the clause for a trial period. OPC contended that if the clause is implemented, we should adjust test year consumption to ensure that the effects of weather are minimized, adjust the formula to consider expenses that vary directly with consumption, and require SSU to pay interest on any excess revenue resulting from the implementation of the clause in any month. Ms. Dismukes proposed several other adjustments regarding the base facility charge.

We have reviewed the testimony and the utility's proposed WNC formula in detail. While the concept behind SSU's proposed clause has merit, we will not approve the WNC clause, based on several considerations. First, as noted herein, we have approved SSU's

proposal to recover 40 percent of its revenues through the base facility charge. Dr. Whitcomb testified that the proposed 40/60 split fulfills the utility's desire to reduce the level of SSU's exposure to business and financial risk. In other words, SSU's revenue instability may be controlled through implementing the 40/60 base facility split, which is simple to administer and creates almost no customer confusion.

A revenue stabilization or WNC 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. We note that there are other ways of achieving revenue stability. For example, the utility could utilize a revenue stabilization fund wherein excess revenues would be stored in a fund until the revenues decrease as a result of weather or other factors. According to Dr. Whitcomb, there is no difference between a revenue stabilization fund and a WNC, although there may be differences in how they are administered.

As mentioned previously, the WNC requires a 10 step calculation with four-month and two-month lags built into the calculation. This complex calculation is certain to cause customer confusion. Customers would see their rates fluctuate several times within a matter of months. Given the level of existing customer confusion and concern about rate structure, now is not 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. We disagree. Administering this clause puts an additional burden on the utility and our staff, which the utility has not adequately addressed. For instance, the utility's filing did not address how the WNC adjustment would be reflected in the utility's tariff, how the Commission 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 or audited. Cross-examination of Mr. Ludsen did not alleviate these concerns. 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.

We are also concerned that the WNC has not been implemented in 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. However, regardless of this fact, SSU witnesses expected the WNC to reduce SSU's cost of equity by 25 basis points. Witness Whitcomb testified that the purchased gas adjustment clause and the fuel adjustment clause were all new innovations in their respective industries. He also testified that he did not think that the fuel adjustment clause was subject to the same level of scrutiny when it was implemented.

We note that the fuel adjustment clauses were subject to a high level of scrutiny by this Commission. According to Order No. 6357, issued November 26, 1974, we initiated an investigation of the fuel adjustment clauses of regulated electric utilities. It was six years later that the fuel cost recovery clause was finally adopted pursuant to Order No. 9273, issued on March 7, 1980. While we are not finding that a revenue stabilization clause for a water utility would take this long to review, the record needs further support to justify such a mechanism.

Finally, Mr. Ludsen and Mr. Whitcomb testified that the only rate structure to which this mechanism can be applied is the uniform rate structure. As discussed herein, we have not approved a uniform rate structure at this time, thereby obviating the ability to implement the WNC.

4. Consideration of Water Conservation Rates

Aside from our determination of rate structure and the Base Facility Charge and gallonage split, we have reviewed whether additional modification to rate structure is warranted to promote conservation. Our review specifically addresses whether an inverted or inclining block rate should be implemented for service areas showing high per capita usage.

SSU and all intervenors agreed 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 proposed a uniform water and wastewater rate for all of its jurisdictional plants, with a separate rate classification for reverse osmosis water plants. Pursuant to criteria contained within the Brown and Caldwell Rate Study, this rate structure would qualify as a conservation rate structure. 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.

Nassau Associations and Marco argued that we have no statutory authority to depart from cost of service to effect conservation. They contended that in order to properly affect conservation, the

rates must consider the cost of providing such service: if a rate contains a subsidy, the person receiving the subsidy will receive improper price signals and may waste water. They contended that the proper price signals are best provided by stand-alone rates.

Rates are only one component of an effective conservation program. SSU has recognized the need for water conservation and acknowledged that it serves several high usage communities. The utility's proposed program to affect conservation in these areas is a good beginning. The rate increase approved in this docket coupled with a usage sensitive rate, should provide a reasonable conservation incentive. We also note that SSU's customers have been subjected to several different rate structures and have seen dramatic shifts in their rates and bills within a matter of months. These shifts may have an impact on consumption. Some degree of rate continuity should be established before evaluating and establishing aggressive conservation rates. Accordingly, we do not find that rates should be adjusted to promote conservation at this time.

While we are not implementing an inverted or other conservation-oriented rate in this docket, we do not intend to discourage consideration of such rates in future proceedings. Seventy five of the 95 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. In future cases, we believe high usage plants within Water Resource Caution areas may be considered for aggressive conservation rates absent reduced usage through the other components of SSU's conservation program. Therefore, SSU is put on notice that this issue will be explored in its next rate proceeding. The utility shall file information sufficient for us to review conservation rates at that time.

5. Bulk Raw Water Rate

SSU initially proposed a bulk rate of \$1.82 per 1,000 gallons for its only bulk raw water customer on Marco Island. However, SSU witness Guastella testified that a rate of \$1.75 per 1,000 gallons was a reasonable rate. According to a raw water rate study conducted by the utility, the rate was designed to recover only the costs necessary to produce and transmit raw water from the utility's mainland water sources. It does not include costs associated with treatment and delivery of potable water to the utility's general service customers. Mr. Guastella sponsored an exhibit showing an allocation of SSU's proforma 1996 revenue requirement components. However, the utility did not substantiate

its projections. In its post hearing brief, SSU stated that the rate of \$1.75 per 1,000 gallons reasonably reflects the costs associated with the potential supply and transmission of raw water at Marco Island and that the approved rate should apply only to SSU's Marco Island service area.

Although the methodology used by the raw water rate study is accurate and reasonable, we have made significant adjustments throughout this Order which causes the approved rate to differ from SSU's proposal. Based on these adjustments, we hereby find the bulk raw water rate for Marco Island to be \$1.53 per 1,000 gallons. Based upon our decision concerning the adjustment to SSU's ROE, the appropriate bulk raw water rate after the two year period shall be \$1.56 per 1,000 gallons.

6. Reuse Rates

SSU requested reuse rates for the seven plants which vary from no charge to \$.87 per 1,000 gallons. The highest rate was determined through a cost allocation study for Marco Island. Similar studies were not conducted for the remaining reuse facilities. Marco and Nassau Associations contended 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. We have addressed reuse rates for each plant below.

a. Deltona

Deltona currently provides reuse pursuant to a contract to two golf courses: the Deltona Hills Golf & Country Club and the Glen Abbey Golf Club, Inc. We approved a reuse rate of \$.06 per 1,000 gallons for the Deltona plant in Docket No. 920199-WS. SSU has requested that the rate not be changed because of contract obligations.

SSU has not implemented this rate for these customers. The evidence indicated no billing history for these customer. Although Deltona has "no charge contracts" with the golf courses, the contracts indicate that the golf courses are 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 per 1,000 gallons in place. When asked about this discrepancy, SSU witness Ludsen testified that although the contracts provide for a reuse rate, SSU is unable to force its customers to pay because there is no alternative for disposal at Deltona. If the customers were not to take the reuse water, SSU

would need to find other tracts of land for disposal, which could be very costly.

A utility must charge its tariffed rates. According to Sections 367.081(1) and 367.091(3), Florida Statutes, 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, by Order No. PSC-95-0423-FOF-WS, we 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, we order SSU to either implement the tariffed rate immediately or, if it cannot do so, file a request to approve a change in its tariff, pursuant to Section 367.091, Florida Statutes. While SSU's failure to implement the charge could be construed as a willful violation under Section 367.161, Florida Statutes, the utility's conduct does not rise to the level of sanctions. Revenue for the reuse provided to the two Deltona customers shall be imputed. After applying the reuse rate to the 1994 gallons of reuse for the golf courses shown in Exhibit 249, we find that the imputed amount is \$12,285.

b. Florida Central Commerce Park and Lehigh

In 1993, the Florida Central Commerce Park facility began providing reuse to nine businesses within that service area pursuant to a contract executed in 1988. SSU bills the customers based on the number of sprinkler heads, with revenues based on a total of 648 sprinkler heads. The current reuse rate for Florida Central Commerce Park is \$.06 per sprinkler head. Lehigh provides reuse to the Admiral Lehigh Resort at a rate of \$.11 per 1,000 gallons, which has been in effect since December of 1993.

SSU proposed to increase the current rates for these two facilities by the percentage revenue requirement increase it requested in this proceeding. However, the MFRs indicate that the rates were increased by the percentage revenue requirement increase for interim rates, not final rates. The final rates contained in the MFRs are the product of applying the percentage twice. Consequently, the MFRs contain final reuse rates of \$.10 per sprinkler head for Florida Central Commerce Park and \$.18 per 1,000 gallons for Lehigh.

We find it appropriate to approve the final rates contained in the MFRs. Although SSU's brief indicates that there was an error, 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. Further, the rates contained in the MFRs

for these service areas are considerably lower than the cost-based rate requested for Marco Island. These rates address these factors. Therefore, we find these rates to be reasonable and approve them.

c. Marco Island

Four customers receive reuse from the Marco Island facility. Three receive reuse at a rate of \$.25 per 1,000 gallons and one receives service for no charge in exchange for an easement. SSU requested that the rate for reuse be increased to \$.87 per 1,000 gallons. This requested rate is based on a cost study for Marco Island conducted by SSU witness John Guastella. The study is an equitable representation of the costs to provide reuse at Marco Island. The reuse customers are being asked to recover 13.96 percent of the wastewater revenue requirement at Marco Island. This is not an unreasonable amount.

Mr. Guastella's study established that a reuse rate that can be generally applied for irrigation service at Marco Island. According to Mr. Ludsen, this rate was established to recognize the replacement of potable water. It was calculated by allocating the utility's operating results for 1994 into two categories: "Effluent Reuse" and "Other", adjusted to reflect a full return on rate base. "Other" represents the collection and treatment of wastewater. 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. In order to determine the reuse rate, the reuse revenue requirement was divided by total effluent treated for 1994.

While we find no fault with the reuse rate study, we believe it is appropriate to update it to reflect the now established Marco Island wastewater revenue requirement and the projected 1996 effluent gallonage. We therefore applied Mr. Guastella's allocation factor of 13.96 percent 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 an approved charge of \$.54 per 1000 gallons for three of Marco Island's reuse customers. The fourth recipient of reuse, the Tommie Barfield School, has agreed to give SSU an easement in exchange for reuse at no charge. We find this arrangement to be appropriate. Therefore, we approve a reuse rate of \$.54 per 1,000 gallons for Marco Island's reuse customers, with the exception of the Tommie Barfield School.

d. Other Reuse Customers

SSU provides reuse to customers at its Amelia Island (Amelia Island Links Golf Course and Long Point Golf Course), Point O'Woods (Point O'Woods Golf Course) and University Shores (Chapel Hill Cemetery, Inc.) facilities at no charge. Each of the customers in those service areas have alternative sources for irrigation and have agreed not to use these other sources if SSU provides sufficient reuse to meet their demands.

One of the considerations when establishing reuse rates is the existence of alternative sources which, if less expensive or free, will cause a customer to discontinue accepting reuse. We find it appropriate that these customers who have been receiving reuse for no charge continue to do so because the provision of reuse to these customers allows SSU to dispose of its effluent without having to invest in additional land as disposal sites. Therefore, the reuse customers benefit from receiving reuse at no charge and the utility and its customers benefit from the cost 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. The testimony of representatives of the SJRWMD and the SWFWMD regarding consumptive use permitting indicates that the water management districts are strongly encouraging reuse, and that therefore, alternative sources may no longer be available to these customers. Mr. Ludsen testified that two kinds of reuse rates would be appropriate: one for potable replacement and one for nonpotable replacement. SSU 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. While the utility addressed the issue of reuse as an alternative method of disposal, the utility did not adequately address the issue of reuse rates.

Although we believe charges are not appropriate in this proceeding, a rate may be appropriate in the future. SSU is hereby put on notice that it should begin exploring reuse rates for these customers who are currently receiving reuse service at no charge, and that this issue will be addressed in its next rate filing.

Our findings above result in the following reuse rates, differentiated by facility and customer. We find these rates to be fair just and reasonable.

<u>Facility</u>	<u>Customer</u>	<u>Approved Rate</u>
Marco Island	Tommie Barfield School	no charge
Marco Island	Island Country Club	.54/1000 gal.
Marco Island	Mainsail Commons	.54/1000 gal.
Marco Island	Marco Shores Country Club	.54/1000 gal.
Lehigh	Admiral Lehigh Resort	.18/1000 gal.
University Shores	Chapel Hill Cemetery	no charge
Amelia Island	All reuse customers	no charge
Deltona	All reuse customers	.06/1000 gal.
Point O'Woods	Point O'Woods Golf Course	no charge

7. Allocation of Reuse Revenue Requirement

The Legislature has found that reuse benefits water, wastewater and reuse customers. Therefore, pursuant to Section 367.0817(3), Florida Statutes, we are authorized to allow a utility to recover the costs of a reuse project from water, wastewater, or reuse customers or any combination we deem appropriate.

SSU did not propose that any of the costs attributable to reuse be allocated at this time. SSU stated 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. SSU also contended that water customers who are not reuse customers will be penalized because they will be paying for reuse as well as potable water.

Section 367.0817, Florida Statutes, provides the authority and discretion to allocate revenues and set rates to recover some portion of the cost of reuse projects to water customers. However, this 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, because the cost allocation should be based upon the perceived benefits. This process entails identifying and quantifying specific costs and benefits and developing a methodology to reflect these costs in water rates. While these issues have been recently considered in other dockets, the topic has not progressed to the point that policy or practice has been established.

We do not agree with SSU's suggestion that customers must be reuse customers in order to benefit from reuse. The Legislature has specifically stated that there are benefits of reuse to the water customers. Moreover, SSU's witnesses agreed with this point. Mr. Wilkening testified that those who benefit from reuse should bear the costs of the reuse project, including water customers. Mr. Ludsen testified that he believed that the water customers do benefit from the provision of reuse. However, the utility did not consider developing a methodology for allocating the costs. Dr. York further agreed that reuse benefits both water and wastewater customers.

While the record supports the fact that water customers benefit by reuse, it does not support allocating the costs associated with reuse at this time. SSU is unique in that it has various facilities located throughout the state. In past cases where we have addressed this issue, the utility in question was a single facility located in a single location. For example, see Order Nos. PSC-96-0663-FOF-WS, issued May 13, 1996, and, PSC-95-1360-FOF-SU, issued November 2, 1995. Because of the unique nature of SSU, other issues must be considered when allocating some of the reuse costs to SSU's water customers. These issues include whether the costs should be allocated to the water customers of the facility with reuse, the water customers within a water management district or within a county, or, even all SSU water customers statewide.

As demonstrated by testimony at the service hearings, SSU's customers are concerned, and in some instances confused, regarding rate structure and rate level issues. Given the complexity of these issues, customers need additional information regarding 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 find that none of the revenue requirement associated with reuse shall be allocated to water customers in this docket. The utility is hereby put on notice, however, that this issue will be explored in its next rate filing.

8. Miscellaneous Service Charges

While SSU requested increases in monthly service rates, service availability charges, main extensions, meter installation charges and reuse rates, it did not request any increase for its miscellaneous service charges. SSU's current miscellaneous service charges were set in 1988, and have not increased since that date. Our staff raised these charges as an issue in this proceeding because SSU has not requested a change in these charges in eight years.

Our review of orders approving price index increases indicates that over the eight years that these rates have been in effect for SSU, its monthly service rates have been indexed 29.44 percent to cover increasing costs. Therefore, if the miscellaneous service charges covered their associated cost in the period of 1986 to 1988, they cannot be covering the cost now. This leads us to the concern that non-recurring costs are being recovered through recurring, monthly service rates.

Mr. Ludsen stated that the utility has not conducted a study to update or to determine what the actual charges are. A study of the charges would include a survey of other utilities, and examination of the costs behind the charges. Mr. Ludsen agreed that this type of study should be conducted in the future. However, the utility has based its charges upon Staff Advisory Bulletin (SAB) 2nd Revised 13, dated January 1, 1988. These bulletins are issued by our staff to provide informal, non-binding interpretations or classifications. SSU witness Ludsen agreed that there have been increases in costs since 1988. However, he contended that SAB 2nd Revised 13 should be updated for inflation, or that we should consider indexing miscellaneous service charges, in the same manner that we allow utilities to index their monthly services rates.

The record contains no evidence regarding any changes to the currently approved miscellaneous service charges. Nevertheless, we remain concerned that the rates are eight years old and cannot possibly cover current costs. This situation is no doubt common among other water and wastewater utilities. Therefore, this issue will be reviewed by our staff outside the context of this docket. Our staff shall also examine whether miscellaneous service charges should be indexed in the future and included in index applications.

9. Residential Wastewater Only (RWO) Rates

SSU currently provides residential wastewater Only (RWO) in nine service areas. Because SSU does not supply water and has no water usage data on which to base a metered wastewater rate, the utility charges its RWO customers a flat rate. With the exception of the Tropical Isles service area, the flat rate is based on an estimate of water consumption applied to the wastewater rates. This estimate is based on the average consumption of the metered residential customers within the particular service area and differs for each area. Because 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.

The utility proposed to make the RWO rate uniform for all service areas. The proposed rate methodology would apply the statewide average residential consumption to the wastewater rates to come up with a uniform flat rate bill applicable to all nine RWO service areas. Our review of the record indicates that the average consumption of these individual service areas varies from 1,550 in Apache Shores to over 5,000 in Beacon Hills. Given this diversity, we find that using consumption data on a per service area basis provides a more accurate average. Therefore, we deny SSU's proposed uniform RWO rate, and instead require the utility to continue to calculate the RWO on a per service area basis.

As noted above, Tropical Isles is an exception to this rate structure. These customers receive metered water service from the City of Ft. Pierce (Ft. Pierce). During the February 1, 1996, service hearing in Stuart, several customers questioned the validity of year round flat rates for wastewater service when they have metered water rates. SSU did not provide any metered consumption information for Tropical Isles from Ft. Pierce. Therefore, at this time we have calculated a flat rate based on Tropical Isles' revenue requirement.

However, it is our practice to pursue metered water and wastewater rates whenever it is feasible to determine consumption. The utility stated it has had problems obtaining metered consumption information from municipalities in order to bill wastewater only customers. However, when asked if the utility had ever experienced a problem in getting this information from Ft. Pierce, Mr. Ludsen stated that, to his knowledge, SSU has never tried to get this information. The utility has not addressed how practical or costly it would be to obtain the metered water data.

The utility is hereby ordered to investigate whether this information can be feasibly obtained from Ft. Pierce and file a report with this Commission within 120 days from the issuance date of this Order. This report shall detail the steps taken in this investigation, as well as the utility's calculation of a metered rate taking into account the approved wastewater rate structure. A docket shall then be initiated so that we may address this issue. The utility is further ordered to notify the customers of Tropical Isles that this issue is being explored and that the results will be presented to the Commission.

As previously indicated, many of the Tropical Isles users are seasonal users, and questioned why a vacation rate could not be established. While these customers are out of town, Ft. Pierce does not charge them for the time that their water service is off. Although this was only brought up by customers of Tropical Isles,

we evaluated the issue with all RWO customers in mind. A vacation rate may be appropriate because a flat rate includes some consumption. Mr. Ludsen testified on cross-examination that a vacation rate would be difficult to administer in terms of customers notifying the utility when they go on vacation. He also stated that because the revenue requirement would not change, if rates go down during the vacation period, the other period would have higher rates.

We agree that it is not practical to offer a vacation rate for RWO service if the customer is unmetered for water service because it would be difficult to verify that the customer is actually on vacation. However, Ft. Pierce turns off the Tropical Isles customers' water service while they are on vacation. The utility could require customers to provide verification when Ft. Pierce turns off their water, or coordinate with Ft. Pierce so the utility is informed when service resumes. Therefore, we find it appropriate to order SSU to provide, in conjunction with the report regarding metering set forth above, a report addressing the feasibility of implementing a vacation rate.

10. Treatment of Price Index and Pass-Through Increases

The benchmark rate level has been established as \$52 at 10,000 gallons of consumption for water and \$65 at 6,000 gallons for wastewater. During our decision on remand in Docket No. 920199-WS, we were faced with the issue of how to account for index and pass-through increases. Because 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. By Order No. PSC-95-1292-FOF-WS, the increases were included on a stand-alone basis, effectively increasing the benchmark amount for those service areas that were already set at \$52 and \$65. As a result, each affected service area had its own individual cap.

Staff witness Shafer stated that if benchmark levels are not increased for index and pass-through increases, rates for all service areas will eventually converge on that benchmark level because rates already at the benchmark levels would not be increased. This would increase subsidization by shifting index and pass-through increases from some service areas to others. Mr. Shafer also testified that even if we desired to maintain the benchmark values as a way to maintain affordable rates in the long run, it is prudent to recognize the impact of inflation. For example, we could apply the index percentage to those rates that are already at the benchmark 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 also 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. Mr. Shafer further testified that to avoid long term rate convergence, pass-through increases should be directly assigned to customers of particular service areas.

SSU witness Forest 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 suggested that new caps and minimums should not be set until another full rate proceeding is conducted. To implement them in any other manner would be extraordinarily complex and confusing to customers. Mr. Ludsen testified that pass-through increases should be implemented only for a specific plant rather than on a utility-wide basis. He agreed that indexings should be implemented on a utility-wide basis rather than on a specific plant basis.

We agree with Mr. Ludsen that the purpose of indexes is to allow utilities to recover increases in expenses resulting from inflation. The index factor is the same for each service area no matter where it is located in the state. Therefore, index increases must be implemented on a utility-wide basis. This may automatically move some service areas over the cap. However, the cap is a target for reasonable and affordable rates and not a ceiling.

Regarding pass-through increases, for the service areas at or above the cap, we find it appropriate to require that a pass-through rate adjustment shall be implemented on a plant-specific basis. 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. In the meantime, a pass-through adjustment should be borne solely by customers within those service areas. However, for service areas that are part of a rate band, pass-throughs must be shared by all facilities within the band. These service areas have been identified as having similar costs, at least in terms of their stand alone rates. The rates should not be differentiated once they have been combined for ratemaking purposes.

11. Wastewater Gallonage Charges and Cap

A differential in the wastewater gallonage charge between general service and residential customers recognizes that

approximately 20 percent of the water used by residential customers is used for purposes such as irrigation and is not collected by the wastewater systems. The utility has requested a 20 percent differential between the residential and general service wastewater gallonage charges. We approve this requested amount as reasonable.

The utility has requested 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. This gallonage cap meets our previously stated goals and objectives, and therefore, we conclude that a wastewater gallonage cap of 6,000 gallons is appropriate for all plants.

12. Rates and Charges: Summary

Consistent with our findings herein and the two-year period of adjustment to the utility's ROE, the approved rates are 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, we approve the utility's proposal that all facilities in this docket be based on a monthly billing cycle.

The utility shall 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 shall 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 shall 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 shall provide proof of the date notice was given within 10 days after the date of notice.

13. Impact of ROE Adjustment Upon Rates

Based upon our decision concerning the adjustment to SSU's ROE, the utility's 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 percent and \$24,716,690 for the wastewater service, which is an increase of \$2,705,533 or 12.29 percent. These increases exclude revenues from miscellaneous service charges.

Based upon the approved capband rate structure, only the rates of customers below the benchmark will appear affected after the two year adjustment to ROE has passed. In other words, 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 the approved 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 approved herein, 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. This calculation was made prior to calculating the final rates. Schedules Nos. 5-A and 5-B indicate this increase for the individual service areas.

14. Statutory Rate Reduction and Recovery Period

Section 367.0816, Florida Statutes, requires that 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 reflects 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.

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. As a result of the methodology required to calculate the capband structure, the capped rates will remain the same after the four year amortization period. Due to the benchmark in the capband rate structure, 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. The customers at the cap do not pay the actual rate that would apply to them but, rather, a capped rate. To achieve the revenue reduction necessary, an iteration further reducing the rates below the cap is necessary. The rate case expense rate reduction after four years is listed on Schedule No. 6 for those individual service areas affected by this reduction.

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

15. Refund of Interim Rates

By Order No. PSC-96-0125-FOF-WS, issued on January 25, 1996, we approved interim water and wastewater rates subject to refund, pursuant to Section 367.082, Florida Statutes. In this proceeding, the test period for establishment of interim rates was the historical twelve months ended December 31, 1994. 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.

Pursuant to Section 367.082(5)(a)(5), interim rates are calculated based upon the most recent individual rate proceeding. Therefore, interim rates were calculated on a stand-alone basis, depending upon the particular facility's most recent rate proceeding. Consistent with Section 367.082(4), Florida Statutes, any refund must 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 that interim rates are in effect shall be removed.

To establish the proper refund amount, we 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 were necessary.

As noted above, for interim rate purposes, stand-alone revenue requirements were calculated. However, for the plants previously included in Docket No. 920199-WS, we 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 our practice of calculating an interim rate refund. Therefore, for determining whether an interim refund is necessary, the revenue requirements for the plants in Docket No. 920199-WS were combined. 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.

We 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 newly authorized final rate of return exceeds the rate authorized on an interim basis.

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. Applying the requirements of the interim statute, we find that refunds of interim rates are appropriate for several wastewater facilities.

Our calculations for determining interim refunds are shown in Attachment H, which is appended to this Order. Based upon these calculations, the utility shall make a refund of 5.69 percent of the wastewater service revenues collected under interim rates for Lehigh, and refund of 27.53 of the wastewater revenues collected for Marco Island. Because the Enterprise facility has been removed from this proceeding, the utility shall refund all wastewater service revenues collected under interim rates for this facility which exceeded the previously approved rates.

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

16. Electronic Fund Transfer

Approximately 6,500 customers are now paying their bills through the electronic fund transfer program implemented by SSU in April of 1996. We initially considered requiring the utility to initiate this program, because the program has now been implemented, no further ruling is necessary.

XIII. SERVICE AVAILABILITY CHARGES

By Order No. PSC-93-0423-FOF-WS, we ordered SSU to file an application to adjust its service availability charges. In this proceeding, SSU requested uniform service availability charges for all of its customers based upon the same service classification of its proposed service rates. Utility witness Ludsen testified that this methodology was consistent with the proposed uniform rate

structure and the recognition of SSU as one utility. SSU requested the following combined service availability charges: conventional water treatment: \$750; reverse osmosis water treatment: \$1,500; wastewater treatment: \$1,500. These total charges are comprised of plant capacity charges, meter and service installation charges, and water main extension charges.

SSU witness Ludsen described the steps SSU took to determine its proposed service availability charges. First, the utility calculated the percentage of CIAC to total UPIS for the projected test year ending December 31, 1996. Rule 25-30.580, Florida Administrative Code, sets forth the guidelines for minimum and maximum percentages of CIAC. The maximum level of CIAC is 75 percent of total plant, while the minimum is the percentage of distribution or collection lines to total plant. SSU determined that the resulting contribution levels would not satisfy the minimum requirement of Rule 25-30.580(1)(b), and that the existing charges should be increased. Next, SSU conducted a survey of over 300 county, city, cooperative, and investor-owned utilities throughout 46 counties in this state. 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.

Finally, SSU determined the minimum and maximum level of cumulative service availability charges necessary to comply with Rule 25-30.580. Based on the analysis, it determined that 56 percent of the facilities currently serving the conventional water treatment class, 11.32 percent of the facilities currently serving the reverse osmosis water treatment class and 43 percent of the facilities currently serving the wastewater class would be contributed at the proposed charges. SSU further determined that the minimum level of service availability charges necessary to comply with the minimum level under the rule would be \$672 for the conventional water treatment class, \$49 for the reverse osmosis water treatment class and \$599 for the wastewater class.

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, would result in widely divergent rates. Mr. Ludsen testified that these service-area-specific charges would render SSU uncompetitive with competing, proximate utilities. He further testified that service availability charges are subjective in themselves, and there is not a strict regimen to adhere to. The service availability rule does

not always work because many situations may distort the results, making them unrealistic or unusable in his view.

Staff witness Williams provided an overview of this Commission's policies concerning CIAC and service availability charges. Mr. Williams testified that Rule 25-30.580 recognizes that each utility is in some senses 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, or is in the best interest of customers. To bring utilities within the guidelines, if a utility experienced low CIAC levels, we have implemented or increased charges, whereas if a utility experienced over-contributions, we have lowered or eliminated its service availability charges.

Mr. Williams also testified that intergenerational inequities are inherent in utility ratemaking and exist in the implementation of service availability charges. Some customers may have connected to the utility system and paid little or nothing, and future customers may have to pay very substantial charges. The reverse may also occur, where existing customers may have paid substantial service availability charges, while future customers will have to pay little or no charges. We recognized these intergenerational inequities at the time the rules were adopted. Mr. Williams also agreed, under cross-examination, that intergenerational inequities could occur across two or more different service areas of one utility. Staff witness Beecher testified that inter-generational inequities, or how costs are spread over time, are difficult to evaluate. In order to address these intergenerational inequities, the Commission has varied from each customer paying his or her pro-rata share of costs and developed service availability charges with the intent to adjust the CIAC level on a total utility basis.

Mr. Williams testified that there are drawbacks to the rule. The guidelines are a moving target, looking forward in time when the utility plant is at designed capacity. This type of analysis requires projections of growth rates and many assumptions. The factors used to calculate this forward look in time are constantly changing. As facilities depreciate, replacements are needed to meet regulatory standards. Customer growth may not meet or may exceed projections.

Mr. Williams provided specific details as to SSU's evolution. 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. SSU inherited the individual CIAC levels of these utilities, which were based upon

various levels of charges, donated property and imputed CIAC. Many of these service areas were built-out, therefore SSU could not charge any service availability charges. After SSU was purchased by the Topeka Group in the late 1980's, its acquisitions tended to involve utilities with substantial CIAC levels. These later acquisitions had substantial charges based on sophisticated policies that had been in place for a number of years, and may still be in effect today.

Mr. Williams testified that 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. SSU is a very unusual utility, made up of hundreds of separate facilities. Mr. Williams further stated that the rules on service availability charges may have been followed in the past, but when the service areas are combined, as in the case of SSU, it creates a problem. Mr. Williams further testified that 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. He stated that, conceptually, if a uniform rate is approved then a uniform service availability charge should be approved.

In our consideration of service availability charges, we also considered the issue of competitive and market-based rates. Utilities sometimes set service availability charges that are lower than the prevailing charges of a county or city. Environmental, growth, and infrastructure requirements may be difficult to meet if the charges are too low. Ms. Beecher testified that a national survey she conducted indicated that most investor-owned utilities use little or no connection fees in order to attract additional customers. Conversely, charges which are based upon a market rate are set 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. However, developers would reap a windfall by building in investor-owned utilities' service areas with lower service availability charges because counties charge much higher impact fees.

We have considered all of these factors in the approved combined service availability charges of \$1,379 for water and \$1,950 for wastewater, as detailed below. We find these charges to be fair, just, and reasonable as they are based upon both actual costs and a market rate. These charges balance the concerns of competition, by letting growth pay for itself while not collecting a charge that is too low to address future growth and regulatory requirements. These charges will be slightly above the combined

average of competitors, but will still remain competitive with surrounding utilities. We have approved meter and service installation, and water main extension charges based upon cost. We believe that this is the appropriate methodology for these charges. In approving the wastewater main extension charges, we took into consideration other anomalies related to SSU.

Mr. Williams testified that on a total utility basis, the service availability goal should meet the minimum guidelines as contained in Rule 25-30.580(1)(b), or at least move the utility closer to the minimum level. We agree that while it may be difficult to set a goal, the minimum level of CIAC should be used as a guideline. The approved combined service availability charges result in CIAC levels of 61.73 percent for water and 45.77 percent for wastewater. This is above the minimum CIAC level of 37.37 percent for water and 37.86 percent for wastewater. The calculations indicating these amounts are appended to this Order as Attachment I for informational purposes. As discussed below, the approved service availability charges are found on Schedules Nos. 7, 8, and 9.

We have addressed the following elements of SSU's proposed service availability charges separately: plant capacity charges, meter and service installation charges, and main extension charges. We have applied our findings and considerations regarding service availability charges to our review of these individual charges.

1. Plant Capacity Charges

SSU requested the following plant capacity charges: \$219 for conventional water treatment; \$1,250 for reverse osmosis water treatment; and \$850 for wastewater treatment. SSU witness 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 balance and projected 1996 plant capacities as indicated. Mr. Bliss also testified that capacity charges were calculated separately for treatment plant and lines.

Mr. Bliss agreed that the calculation of individual plant capacity charges would result in unrealistic amounts. For example, for the Holiday Heights service area, with a 1996 projected gross book value of plant of \$107,452, SSU's calculations resulted in a stand-alone minimum plant capacity charge of \$260,636. Mr. Ludsen and Mr. Bliss agreed that there was an error in this calculation and many other errors throughout the analysis, and in fact this was one of the reasons that SSU did not request these stand-alone charges.

Aside from the errors in SSU's calculation of these charges that were previously identified, there were 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. For its calculation of all of the proposed overall plant capacity charges, SSU took 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 subtracted a percentage which represents SSU's investment in net plant.

The first individual flaw appeared in the calculation of the overall conventional water treatment charges. SSU removed utility investment of 10 percent. According to Rule 25-30.580(1)(a), the maximum amount of CIAC should not exceed 75 percent of the total original cost, net of accumulated depreciation. This flaw appeared again in the calculation of the overall wastewater treatment charges, where SSU removed utility investment of eight percent. 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 on which to earn a return, any increase in operating expenses will result in losses which will discourage proper operation of the facilities.

There were other flaws related to all three calculations. SSU first subtracted the non-used and useful plant, then added a margin reserve of ERCs. The purpose of calculating service availability charges is so that growth will pay for itself as the utility expands. Therefore, the calculation of service availability charges should be based on total UPIS and total ERCs at design capacity. Finally, there is a 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). This minimum amount should be equal to the amount of water transmission and distribution and wastewater collection systems. At a minimum, SSU should have subtracted this amount before calculating its proposed plant capacity charges.

We do not believe that it is reasonable to use standard calculations to determine the appropriate plant capacity charges for SSU. Based on its unique structure and because SSU has in the past, and will continue, to acquire utilities throughout the state, there cannot be goal as to the level of CIAC. Circumstances will continue to change for SSU, based on future acquisitions, future sales, continued plant investment, and a varied growth rate.

Therefore, a market based rate is appropriate for determining plant capacity charges for SSU.

As stated herein, SSU conducted a statewide survey of service availability charges for water and wastewater utilities. Our analysis of the market information differed from SSU's in several ways. A significant number of utilities did not have a plant capacity charge, which may be due in part to the fact that the majority of the surveyed population consisted of municipalities and counties, which often subsidize their utility services. SSU used the average of the combined minimum and maximum service availability charges. Because meter and service installation, and main extension charges should be cost based, only the plant capacity charges should be reviewed when determining the market based charge. Secondly, SSU included its own current service availability charges in the average. In order to obtain an overview of charges imposed by competitors, these charges should be isolated. We therefore removed SSU's charges from the information, resulting in average charges of \$709 for water and \$1,343 for wastewater. When the highest and lowest charges were also removed to eliminate skewing, the average amount of plant capacity charges, was \$687 for water and \$1,338 for wastewater. When SSU's charges were included and the lowest and highest were eliminated, the average amount of plant capacity charges was \$643 for water and \$1,247 for wastewater.

Based upon the average plant capacity charge in this survey, we find the appropriate plant capacity charge for all of SSU's service areas is \$700 for water, and \$1,300 for wastewater. While this amount is based upon an average market rate of plant capacity charges, these charges, combined with the other approved charges, create the best service availability charges for SSU at this time.

Differentiated by Type of Treatment. As noted above, SSU proposed plant capacity charges differentiated by two types of treatment: conventional treatment plants and reverse osmosis plants. There are differences with respect to the initial construction costs, as well as operating differentials of these treatment types. SSU has two reverse osmosis facilities. Furthermore, SSU did not substantiate the plant capacity charges calculated in the MFRs on this basis. Therefore, while the concept of differentiating plant capacity charges by treatment type may have merit, there was insufficient evidence in the record upon which to approve the utility's proposal.

Plant Capacity Charges: Differentiation by CIAC. Staff witness Williams testified that because SSU has acquired existing systems, it has inherited the individual system CIAC levels with

varying potential for customer growth. 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.

We have considered whether 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 question must be answered in the context of whatever overall goal for service availability charges is established for this utility. Mr. Williams testified that Rule 25-30.580 is forward-looking in that it establishes guidelines to be applied to a utility when it reaches design capacity. Due to SSU's acquisitions of systems, the necessary projections of the utility at buildout are not practical. Further, it would be difficult for the change in capacity charges to have any impact on the CIAC level for specific plants which are at or near buildout.

Keystone/Marion, the only party that discussed of this issue in its brief, argued that capacity charges should not be differentiated by the level of CIAC because SSU is one system and every contribution received from a customer is a contribution to that single system.

The unique nature of SSU must be considered in setting plant capacity charges on a going forward basis. For this reason and others discussed in detail above, we have approved uniform plant capacity charges 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. Because we have not set plant capacity charges based upon the achievement of a prescribed level, we likewise do not find that capacity charges should be differentiated for current CIAC levels.

Provision for Replacement Costs. Plant capacity charges are designed so that each customer connecting to the system will pay for a share of treatment facilities. Because 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 at build-out raise a regulatory concern. Staff witness Williams testified that it would be difficult to change the CIAC level for specific plants which are

near or at build-out. 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. As noted by staff witness Beecher, aging infrastructure is a problem which cannot be ignored.

The above scenario presents a regulatory problem without a conventional solution. For example, a built-out plant may need substantial replacement of aging facilities. Because no customer growth is available to generate additional CIAC, the plant additions will only lessen the existing CIAC level. Mr. Williams 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 suggested 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.

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

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. Mr. Williams was not aware of similar charges in other jurisdictions. Implementation of such charges would represent a drastic change from our present service availability policy. To address this concern, we may eventually evaluate our CIAC policy on a generic basis to consider the appropriateness as well as methodologies of collecting additional CIAC from existing customers. However, we find that no specific provision for replacement costs or growth is appropriate at this time.

Plant Capacity Charge: Conclusion. We find that a uniform plant capacity charge is in the long term best interest of the customers as well as the utility. We agree with Mr. Williams that if SSU has separate service availability charges for each service area, it would be very difficult to design reasonable charges and still comply with the minimum and maximum guidelines contained in the rule. Further, there was little evidence presented in the record that persuades us that the water plant capacity charge should be differentiated by treatment type. Based upon all of the

evidence in the record, we find the appropriate plant capacity charge for this utility to be \$700 for all water service areas and \$1,300 for all wastewater service areas. Schedule No. 9 reflects the approved plant capacity charges.

The utility's tariffs filed on June 28, 1995 for plant capacity charges are denied as filed. If the utility files revised tariff sheets within thirty days of the issuance of this Order, our staff shall have administrative authority to approve the revised tariff sheets upon verification that the tariffs are consistent with our decision. If revised tariff sheets are filed and approved, the plant capacity charges shall become effective for connections made on or after the stamped approval date of the revised tariff sheets.

2. Meter Installation and Service Installation Charges

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. SSU also provided schedules detailing the proposed charges and cost justification. SSU's cost justification for meter and water service installation charges detailed the labor costs, specific materials, and an allocation of A & G Overhead for each service. SSU provided similar information for unpaved and paved wastewater service installations. The unpaved installation includes an Open Cut Permit (if required) at cost. The paved installation includes a cost of pavement repair. No party opposed or provided testimony concerning SSU's proposed charges.

Utility witnesses testified that SSU has developed a standardized purchasing method and obtains its materials in bulk for all of its service areas through a centralized purchasing department. SSU shares equipment and personnel services, including meter installation, among its facilities. Based upon this evidence, we find the costs of the materials and labor to be the same for each service area, and that the cost justifications for these charges are reasonable.

The approved meter installation and service installation charges are depicted on Schedule No. 7. These charges shall 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.

3. Main extension charges

SSU provided schedules detailing the calculation of its proposed main extension charges on a uniform and stand alone basis. For its calculation of all of the proposed main extension charges, SSU used the net value of transmission/distribution and collection lines as of 1996, grossed up for used and useful. SSU then divided this amount by the number of 1996 ERCs to determine net investment of lines per ERC. Finally, SSU subtracted a percentage which represents its investment in net plant.

This methodology deviated in two significant areas from our standard practice of calculating a main extension charge. First, SSU subtracted the non-used and useful plant, then added a margin reserve of ERCs. The purpose of calculating a service availability charge is to make growth pay for itself as the utility expands. Therefore the calculation of the main extension charges should be based on total lines and total ERCs at design capacity. Secondly, SSU included 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), Florida Administrative Code. This minimum amount should be equal to the amount of water transmission and distribution and sewage collection systems. It is our standard practice to calculate the main extension charge with no investment percentage reduction. Therefore, 100 percent of the investment should be used to calculate the main extension charge.

We initially calculated the water and wastewater main extension charges based on Rule 25-30.580(1)(b), resulting in a main extension charge of \$446 for the water service areas and \$895 for the wastewater service areas. As discussed above, the resulting combined service availability charges should remain competitive. This resulting main extension charge for water would be fair, just, and reasonable. However, the resulting wastewater main extension charge, taken in combination with the approved plant capacity charges, would not be reasonable, in that it would not remain competitive with the market based rate.

We 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 necessarily agree with the utility's methodology for calculating its water or its wastewater main extension charge, we accept SSU's proposed uniform main extension charge for its wastewater facilities as being a reasonable charge. We shall utilize the standard practice set forth in Rule 25-30.580(1)(b) for calculating the appropriate uniform water main extension charge. Therefore, we find that the appropriate main

extension charge is \$446 for water and \$480 for wastewater. These charges are depicted on Schedule No. 8.

Because we have approved the utility's proposed uniform wastewater main extension charges, the wastewater tariff sheet filed by the utility on June 28, 1995, for the main extension charge shall be approved as filed. The wastewater main extension charges shall 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, because we have approved a water main extension charge different from the utility's request, the water tariff sheet filed on June 28, 1995 for the water main extension charge is denied as filed. If the utility files revised tariff sheets within thirty days of this Order, our staff is given administrative authority to approve the revised tariff sheets upon verification that the tariffs are consistent with our decision. The main extension charges shall become effective for connections made on or after the stamped approval date of the revised tariff sheets.

4. Sugarmill Woods Wastewater Main Extension Charge

Our review of pertinent orders indicates that the wastewater main extension charge of \$280 for Sugarmill Woods has not been approved by this Commission. The error apparently occurred during the course of the transfer of the utility (Twin County Utility Company) to SSU, and the subsequent implementation of SSU's rates and charges for the service area. The utility contended that it has only assessed customers the authorized customer connection tap-in charge of \$100. SSU witness Forest Ludsen agreed that the charge was never approved and that if a customer substantiates that the wrong charge was assessed, the amount should be refunded with interest.

Based on the evidence in the record, we find that the wastewater main extension charge of \$280 was not approved. The record does not indicate that any customer has been assessed the incorrect charge. However, if a customer presents proof of being incorrectly charged, SSU shall refund the amount with interest. SSU shall submit tariff sheets which reflect the appropriate charge.

5. Allowance for Funds Prudently Invested (AFPI)

We have reviewed the utility's requested AFPI charges for those facilities that were below 100 percent used and useful. We find that the utility's calculations were consistent with Rule 25-30.434, Florida Administrative Code, regarding AFPI. However, we

have made modifications in this Order which affect those calculations. We have made those changes, which are reflected in Schedule No. 10 attached to this Order. The schedule for each facility indicates whether an AFPI charge for plant capacity, main extension fees, or a combination of the two, is approved.

SSU proposed three exceptions to the calculations indicated by Rule 25-30.434. The utility requested approval to cap AFPI charges for any service area at an amount equal to its requested level of service availability charges. Secondly, the utility requested approval to apply the cap to AFPI charges in the Chuluota, Florida Central Commerce Park and Marco Island wastewater service areas, even though the cap reduced the current AFPI charge. These caps would allow the utility to remain competitive with neighboring utilities' charges and benefit growth in the long run. We find these proposed exceptions to the considerations set forth in Rule 25-30.434 to be acceptable, with the notation that the charge will be capped at the service availability levels approved herein, instead of the amounts requested by SSU.

SSU further proposed to maintain existing AFPI charges in instances where the total revenue collected under the existing charge was greater than the revenue which could be expected if new AFPI charges were implemented. We do not find this request to be appropriate. The use of the previous charge would cause a mismatch of the current AFPI components. As noted above, many of the facilities had major changes made to the used and useful adjustments, with corresponding changes to the future number of customers and expenses. With the exception of the cap proposed by the utility, AFPI charges should not deviate from the calculations and appropriate adjustments.

The approved AFPI charges for each service area are depicted in Schedule No. 10. Pursuant to Rule 25-30.434(4), Florida Administrative Code, these charges shall become effective January 1, 1997, which is the month following the end of the period used to determine the charge. Further, if any connections have been made between the beginning date and the effective date of the charge, AFPI shall not be collected from those connections. For any given facility, a prior charge is effective until that time. All of SSU's prior tariff charges for AFPI shall be cancelled as of January 1, 1997.

XIV. CONSTITUTIONALITY OF UNIFORM RATE STRUCTURE

In its brief, SSU stated that this 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 contended that uniform rates are fair, just and reasonable and not unduly discriminatory. Moreover, SSU argued 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, we held that all of SSU's facilities and land are functionally related statewide. SSU's position is that uniform rates are lawful because they comply with all applicable criteria of Chapter 367, Florida Statutes.

Keystone/Marion aligned with SSU's position on this issue. They added that because the First District Court of Appeal 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 argued that it is a violation of Section 367.081(2)(a), Florida Statutes, 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. Marco cited 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 its fair share and gives unlawfully preferential treatment to those customers who are not required to pay the costs of their services. Marco also relied upon Action Group v. Deason, 615 So. 2d 683 (Fla. 1993) for the proposition that uniform rates are unduly discriminatory. 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. Marco also quoted from 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.

Moreover, Marco argued 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).

We note that in its brief, Marco presented a "non issue comment on size of case" and a "non issue overview and conclusion." 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, we do not address these "non issues."

We are persuaded generally by the positions of SSU and Keystone/Marion on this issue. The First District Court of Appeal has not ruled upon the constitutionality of implementing a uniform rate structure. Nevertheless, because we are 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

This 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 we 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.

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)).

1977). In order to set lawful rates for SSU, we must set rates that will provide the utility with 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.

Moreover, this 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. Because we find herein that SSU's land and facilities are functionally related and constitute one system as required by law, we may lawfully approve a uniform rate structure in this docket. As previously stated, we have not authorized a uniform rate structure in this docket, but have authorized uniform service availability charges.

Marco essentially presented various arguments as to why uniform rates should be per se unlawful. However, they are not. We find that because Florida law allows this 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. 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.

XV. DOCKET CLOSURE

This docket shall be closed after the time for filing an appeal has run, and upon our 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. The utility's bond may be released upon staff's verification that the refund has been completed.

XVI. CONCLUSIONS OF LAW

1. The Commission has jurisdiction to determine the water and wastewater rates and charges of Southern States Utilities, Inc., pursuant to Sections 367.081 and 367.101, Florida Statutes.

2. As the applicant in this case, Southern States Utilities, Inc., has the burden of proof that its proposed rates and charges are justified.
3. The rates and charges approved herein are just, reasonable, compensatory, not unfairly discriminatory and in accordance with the requirements of Sections 367.081(2) and 367.101, Florida Statutes, and other governing law.
4. Pursuant to Chapter 25-9.001(3), Florida Administrative Code, no rules and regulations, or schedules of rates and charges, or modifications or revisions of the same, shall be effective until filed with and approved by the Commission.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the application by Southern States Utilities, Inc. for increased rates and charges for water and wastewater service is hereby approved to the extent set forth in this Order. It is further

ORDERED that each of the findings contained in the body of this Order is hereby approved in every respect. It is further

ORDERED that all matters contained herein, whether set forth in the body of this Order or schedules attached hereto are, by reference, expressly incorporated herein. It is further

ORDERED that the motions to dismiss filed by the Office of Public Counsel, Marco et. al., Nassau Association and Citrus County are hereby denied. It is further

ORDERED that the motion for attorney's fees and costs filed by Southern States Utilities, Inc., is hereby denied. It is further

ORDERED that Southern States Utilities, Inc.'s return on equity shall be reduced by 50 basis points for a two year period. It is further

ORDERED that the increased rates approved herein shall be effective for service rendered on or after the stamped approval date of the revised tariffs sheets in accordance with Rule 25-30.475, Florida Administrative Code, provided the customers have received notice. It is further

ORDERED that Southern States Utilities, Inc. shall provide proof of the date notice was given within 10 days after the date of the notice. It is further

ORDERED that, prior to the implementation of the rates and charges approved herein, Southern States Utilities, Inc., shall submit a proposed customer notice explaining the increased rates and charges and the reasons therefor. It is further

ORDERED that, prior to the implementation of the rates and charges approved herein, Southern States Utilities, Inc., shall submit, and have approved, revised tariff sheets. The revised tariff sheets will be approved upon staff's verification that they are consistent with this Commission's decision and that the proposed customer notice is adequate. It is further

ORDERED that the tariff sheets filed by Southern States Utilities, Inc., for water and wastewater meter installation and service installation charges, wastewater main extension charges are approved as filed. It is further

ORDERED that the tariff sheets filed by Southern States Utilities, Inc., for water main extension charges, and water and wastewater plant capacity charges, and water and wastewater plant capacity charges are denied as filed. It is further

ORDERED that Southern States Utilities, Inc., is authorized to charge the water main extension charges, and water and wastewater plant capacity charges, and water and wastewater plant capacity charges approved by this Order, provided the utility files, and has approved by our staff, revised tariff sheets within 30 days of the issuance of this Order. It is further

ORDERED that the approved water main extension charges, and water and wastewater plant capacity charges, and water and wastewater plant capacity charges shall become effective for connections made on or after the stamped approval date of the revised tariff sheets.

ORDERED that the refund report shall be completed in accordance with Rule 25-30.360, Florida Administrative Code. It is further

ORDERED that the rates approved herein shall be reduced at the end of the four-year rate case expense amortization period. Southern States Utilities, Inc., shall file revised tariff sheets no later than one month prior to the actual date of the reduction and shall also file a customer notice. It is further

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DOCKET NO. 950495-WS
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ORDERED that Southern States Utilities, Inc., shall file all required reports within the time periods prescribed in the body of this Order. It is further

ORDERED that Southern States Utilities, Inc., shall implement the approved charge for reuse service to all of its customers in the Deltona Service area or file a request with this Commission to change its tariff. It further

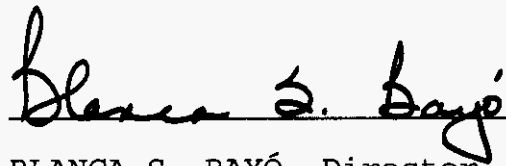
ORDERED that Southern States Utilities, Inc.'s next rate filing shall contain information sufficient to enable this Commission to review whether conservation rates should be implemented, and should address reuse rates for all reuse customers, and the potential allocation of the reuse revenue requirement among water, wastewater, and reuse customers. It is further ordered

ORDERED that Southern States Utilities, Inc. shall file index and pass-through increases in the manner set forth in this Order. It is further

ORDERED that in future rate filings, Southern States Utilities, Inc., shall provide minimum filing requirements and annual reports on a plant specific basis. It is further

ORDERED that this docket shall be closed after the time for filing an appeal has run, after the approval of revised tariff sheets, and our staff's verification that the required refund has been made.

By ORDER of the Florida Public Service Commission, this 30th day of October, 1996.

A handwritten signature in dark ink, appearing to read "Blanca S. Bayó", is written over a horizontal line.

BLANCA S. BAYÓ, Director
Division of Records and Reporting

(S E A L)

MEO

DISSENTS

Chairman Clark dissents in part, with opinion:

I respectfully disagree with the majority decision regarding the question of setting used and useful percentages below those determined in SSU's previous rate case. Setting used and useful percentages below the levels established in SSU's previous rate case, under the circumstances presented in this case, is contrary to the doctrine of administrative finality and, results in an inappropriate policy that undermines the reliability and stability of prior Commission decisions.

Florida Courts have long recognized that at some point, an agency's order must pass out of its control and become final. The concept of administrative finality stems from the belief that there should be a terminal point to every proceeding at which the parties and public may rely on an agency's decision as being final and dispositive of the rights and issues involved. The courts, however, have recognized the appropriateness of modifying an earlier order due to changed circumstances or public need or interest.

The Commission should not lower the used and useful percentages from previously established levels absent changed circumstances. Adopting a different methodology that results in lower used and useful percentages when there has been no accompanying reduction in consumption or customer base, sends the wrong signal to the utility and potential suppliers of investment capital.

Banks and other potential creditors of water and wastewater utilities rely on financial forecasts and other information to indicate the ability of borrowers to repay loans. Similarly, potential equity investors rely on such forecasts to indicate the potential to earn a reasonable return on their investment. Investors should be able to rely on regulatory policies not changing in such a way that adversely affects the level of investment on which utilities are allowed to earn a return, absent changed circumstances. Changes in regulatory policy that tend to "pull the rug out from under the investors" are a factor that unnecessarily adds to investors' uncertainty about a utility. This uncertainty translates into increased risk to investors. Such risk and uncertainty, in turn, causes investors to demand a higher rate of return to induce them to invest in the utility. This higher rate of return ultimately results in higher rates for customers.

In consideration of the foregoing, I believe that the Commission's decision to reduce the used and useful percentages to levels below those found reasonable in SSU's previous rate case is inappropriate.

Commissioner Deason dissents in part, with written opinion:

In addition to the dissenting votes reflected below, Commission Deason dissents with written opinion on the issues identified in the Prehearing Order as Issues 2, 4, 5, 29, 53, and 128.

Service Quality and ROE adjustment

I dissent from the decision finding that this utility's quality of service is "marginally satisfactory". While I acknowledge that the evidence shows that the product delivered and treated by the company meets, in virtually all instances, the applicable regulatory standards, I believe there is more to service quality. In my opinion, the term "quality of service" has a specialized meaning for the purposes of our ratesetting function. In the vast majority of circumstances it is appropriate to consider only the physical aspect of the delivery of a utility's service. In ratesetting all interactions with the customers are a measure of service quality. If our job were only to act upon the official determinations of DEP and/or the county health departments, we would not go through the exercise of holding extensive hearings throughout the state to hear from the customers.

In over a dozen hearings we heard from the customers -- thousands of them. I did not come away from those hearings with the understanding that SSU was doing all that should be done for its customers. Certainly some of the discontent we heard was based on the company's requested increase. Still, I remain concerned that SSU has focused more on corporate goals of expansion and acquisition and less on what should be their first priority of customer service. Management needs to focus on delivering the highest quality of service. The record convincingly demonstrates that SSU has failed in this regard. I would not find the overall service quality to be marginally satisfactory or satisfactory at all.

This leads me to the next area where I differ from the majority decision on the methodology of implementing the downward adjustment to ROE. Hopefully the message the Commission sent the company in the downward adjustment of 50 basis points on equity will have the intended effect. My doubts about the effectiveness of a limited duration return on equity reduction are reflected in

my dissenting vote on those issues, upon reconsideration of August 15, 1996. I would not have allowed the rates of the customers to be increased two years from now unless there was a showing by the company that the service and management problems had been addressed. What the Commission has authorized instead is an automatic predetermined rate increase in two years' time which will not necessarily let us know whether the deficiencies necessitating this adjustment have been corrected.

CAPBAND Pass-throughs

I respectfully dissent from the decision to allow SSU to apply pass-through increases to all customers throughout a given band. I believe the Commission will rue the day that we allowed this unintended (or perhaps un contemplated) consequence of the pass-through statute. My concern is that the utility will directly pass through charges and taxes imposed by local governments and require customers wholly outside the jurisdiction of those entities to explicitly pay those charges and/or taxes. Most visible will be ad valorem tax increases being borne by customers of a distant county who are already perhaps paying an intra-band subsidy as it is. Certainly the existence, or lack thereof, of the intra-band subsidy will not hide the awkward fact of these pass throughs being imposed on customers whom the legislature probably did not intend that burden to fall upon.

I recognize that the other industries have uniform rates that contain similar cost sharing in them. However, recognizing the physical interconnectedness of these industries, the legislature perhaps did not see the need to impose the functional-relatedness test for uniform rate setting, nor do they allow pass throughs for those other industries.

Buenaventura Lakes Wetlands

I respectfully dissent from the treatment of the 169 acre wetlands utilized for a backup facility related to the Buenaventura Lakes (BVL) facility. The majority agreed that any used and useful adjustment be made in the general used and useful determinations. I do not dispute the adjustments made there. My concern is that the combination of the three issues do not explicitly address the real issue. In my opinion the question that should be answered is whether it is cost effective to pass on the cost of over \$1 million for a backup facility that is processing less than one tenth of the effluent for which it was originally designed and constructed. I do not find that SSU has met its burden of demonstrating that this is a cost-effective, and thus prudent, investment.

Prior to SSU purchasing the BVL system, the wetlands were found to be 15.2 percent used and useful. In re: Application of Orange-Osceola Utilities, Inc. to increase water and wastewater rates in Osceola County, Docket No. 871134-WS, Order No. 20434, issued December 8, 1988. After the purchase, SSU has redesignated this facility up as a back-up and called it a reuse facility and, as if by magic, the facility has effectively been elevated to 82.87 percent used and useful without processing any more effluent on average.

Negative Acquisition Adjustments

As I have in the past, I dissent from the Commission's decision to ignore the negative acquisition adjustments (NAA) resulting from the acquisition of systems such as Lehigh and Deltona. As I understand the majority decision, the basis for non-recognition is because this issue has been previously addressed with no new evidence and that the Commission's acquisition policy is to not recognize a NAA absent "extraordinary circumstances." My disagreement is manifest in both of these points.

As this is the first time we will be explicitly applying any variation of uniform ratemaking in the context of a rate case, I believe that the establishment of rate base is a completely wide-open issue. Unlike the initial Lehigh rate case, for example, we are for the first time imposing on other customers, the cost component of rate base that does not represent SSU's investment in the particular system. That is a crucial distinction for me. It is one thing, in the context of our policy, to continue basing rates paid by the system-specific customers on the previously established rate base. It's quite another to seek to pass that non-existent investment along to other customers who had no standing or conceivable interest in whatever proceeding where the non-investment was given recognition.

Additionally, I would reiterate my position that the appropriate regulatory approach to the NAA is to squarely place the burden on the company to justify why the actual investment of the utility should not be utilized in setting rates, especially where the cost basis of the investment affects customers who are not being directly served by those assets. When the utility investment level exceeds the original cost of the assets, the burden of proof concept would still require the utility to justify the imposition of additional costs on the customers. There is no explicit positive acquisition adjustment issue here. I make the point in order to complete the theoretical framework that I believe is most fair.

The following dissents were made without written opinion:

Commissioner Garcia dissented as to the finding that the value and quality of service provided by SSU to its service areas was marginally satisfactory.

Commissioner Kiesling dissented as to the finding that half of the associated CIAC should be imputed on the ERCs included in the margin reserve.

Commissioner Johnson dissented as to the allowance and amortization for deferred debits related to SSU's attempts to obtain a water source for its Marco Island service area.

Commissioner Deason and Commissioner Kiesling dissented from the approval of SSU's projected wage increases of 5.75 percent for market equity, merit, licensure, and promotional adjustments, and the utility's proposed salary market adjustment of 2.7 percent.

Commissioner Kiesling dissented from the approval of the utility's conservation expenses in that there was no evidence to support the requested expenses.

Commissioner Deason and Commissioner Kiesling dissented as to the approved rate case expense for this proceeding, and would remove the \$45,000 in travel expenses not supported by any documentation.

Commissioner Deason and Commissioner Johnson dissented as to the classification of expenses associated with Dockets Nos. 930880-WS and 930945-WS as Regulatory Commissioner Expense-Other, and the appropriate amount of those expenses.

Commissioner Deason dissented from the approval of additional rate case expense for Docket No. 920199-WS incurred subsequent to the final order in that docket.

Commissioner Deason dissented as to the utility's appropriate rate structure.

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Civil Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

SOUTHERN STATES UTILITIES, INC.
CAPITAL STRUCTURE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 1-A
DOCKET NO. 950495-WS

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
PER UTILITY 1996							
1 LONG TERM DEBT	118,535,363	0	(26,249,894)	92,285,469	58.40%	9.06%	5.29%
2 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	82,821,786	0	(18,332,574)	64,489,212	40.81%	12.25%	5.00%
5 CUSTOMER DEPOSITS	1,753,184	0	(394,186)	1,358,998	0.86%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-WTD COST	1,335,813	0	(292,861)	1,042,952	0.66%	9.68%	0.06%
8 ADJUSTMENT FOR GAS	(1,481,000)	0	327,432	(1,153,568)	-0.73%	12.25%	-0.09%
9 TOTAL CAPITAL	<u>202,965,146</u>	<u>0</u>	<u>(44,942,082)</u>	<u>158,023,064</u>	<u>100.00%</u>		<u>10.32%</u>
PER COMMISSION 1996							
10 LONG TERM DEBT	118,535,363	0	(41,391,489)	77,143,874	59.64%	9.06%	5.40%
11 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	82,821,786	(4,800,000)	(27,244,510)	50,777,276	39.25%	11.38%	4.47%
14 CUSTOMER DEPOSITS	1,753,184	0	(612,196)	1,140,988	0.88%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-WTD COST	1,335,813	598,159	(675,326)	1,258,646	0.97%	9.97%	0.10%
16 ADJUSTMENT FOR GAS	(1,481,000)	0	517,152	(963,848)	-0.75%	11.38%	-0.08%
17 TOTAL CAPITAL	<u>202,965,146</u>	<u>(4,201,841)</u>	<u>(69,406,369)</u>	<u>129,356,936</u>	<u>100.00%</u>		<u>9.94%</u>

RANGE OF REASONABLENESS

LOW HIGH

RETURN ON EQUITY

10.88%

12.88%

OVERALL RATE OF RETURN

9.74%

10.52%

SOUTHERN STATES UTILITIES, INC.
AFUDC ANNUAL & MONTHLY DISCOUNTED RATE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 1-B
DOCKET NO. 950495-WS

	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
LONG TERM DEBT	77,143,874	59.64%	9.06%	5.40%
SHORT-TERM DEBT	0	0.00%	0.00%	0.00%
PREFERRED STOCK	0	0.00%	0.00%	0.00%
COMMON EQUITY	50,777,276	39.25%	11.88%	4.66%
CUSTOMER DEPOSITS	1,140,988	0.88%	6.00%	0.05%
DEFERRED INCOME TAXES	0	0.00%	0.00%	0.00%
DEFERRED ITC'S-WTD COST	1,258,646	0.97%	0.00%	0.00%
ADJUSTMENT FOR GAS	(963,848)	-0.75%	11.88%	-0.09%
TOTAL CAPITAL	<u>129,356,936</u>	<u>100.00%</u>		<u>10.03%</u>

MONTHLY DISCOUNT RATE 0.835516%

Southern States Utilities, Inc.
Schedule of Revenue Requirements & Revenue Increases
Test Year Ended December 31, 1996

Schedule No. 2
Docket No. 950495-WS

#	PLANT NAME	Water				Wastewater			
		Adjusted Test Year Revenues	Comm. Approved \$ Increase	Comm. Approved % Increase	Comm. Approved Rev. Req.	Adjusted Test Year Revenues	Comm. Approved Increase	Comm. Approved % Increase	Comm. Approved Rev. Req.
1	AMÉLIA ISLAND	286,268	169,079	59.06%	455,347	882,929	144,385	16.35%	1,027,314
2	APACHE SHORES	103,292	(58,437)	-56.57%	44,855	75,048	(32,319)	-43.06%	42,729
3	APPLE VALLEY	172,286	103,365	60.00%	275,651	55,123	15,584	28.27%	70,707
4	BAY LAKE ESTATES	27,632	11,406	41.28%	39,038	0	0	0.00%	0
5	BEACON HILLS	601,210	493,038	82.01%	1,094,246	1,185,139	203,056	17.13%	1,388,195
6	BEECHER'S POINT	36,562	39,152	107.09%	75,714	31,834	53,643	168.51%	85,477
7	BUENAVENTURA LAKES	1,235,911	395,805	32.03%	1,631,716	2,805,744	257,567	9.18%	3,063,311
8	BURNT STORE	625,802	144,458	23.08%	770,260	399,837	(144,486)	-36.14%	255,351
9	CARLTON VILLAGE	31,974	49,523	154.89%	81,497	0	0	0.00%	0
10	CHULUOTA	258,754	55,328	21.38%	314,082	93,759	203,469	217.01%	297,228
11	CITRUS PARK	65,264	19,400	29.73%	84,664	179,215	(15,931)	-8.89%	163,284
12	CITRUS SPRINGS	535,569	(102,816)	-19.20%	432,753	183,182	122,307	66.77%	305,489
13	CRYSTAL RIVER HIGHLANDS	36,552	(4,555)	-12.46%	31,997	0	0	0.00%	0
14	DAETWYLER SHORES	36,113	22,408	62.05%	58,521	0	0	0.00%	0
15	DEEP CREEK	1,588,229	262,722	16.54%	1,850,951	1,849,838	8,181	0.44%	1,858,019
16	DELTONA	4,523,008	620,847	13.73%	5,143,855	2,422,155	837,887	34.59%	3,260,042
17	DOL RAY MANOR	86,245	(41,301)	-47.89%	44,944	0	0	0.00%	0
18	DRUID HILLS	171,682	(61,483)	-35.81%	110,199	0	0	0.00%	0
19	EAST LAKE HARRIS ESTATES	235,904	(130,665)	-55.39%	105,239	0	0	0.00%	0
20	FERN PARK	148,199	(78,095)	-52.70%	70,104	0	0	0.00%	0
21	FERN TERRACE	24,426	22,128	90.59%	46,554	0	0	0.00%	0
22	FISHERMAN'S HAVEN	25,262	16,818	66.57%	42,080	51,702	51,904	100.39%	103,606
23	FLA CENTRAL COMM. PARK	0	0	0.00%	0	194,929	898	0.46%	195,827
24	FOUNTAINS	29,217	23,194	79.38%	52,411	0	0	0.00%	0
25	FOX RUN	63,589	34,073	53.58%	97,662	63,640	64,913	102.00%	128,553
26	FRIENDLY CENTER	7,137	1,698	23.79%	8,835	0	0	0.00%	0
27	GENEVA LAKE ESTATES	31,853	5,673	17.81%	37,526	0	0	0.00%	0
28	GOLDEN TERRACE	28,036	15,630	55.75%	43,666	0	0	0.00%	0
29	GOSPEL ISLAND ESTATES	5,013	3,029	60.42%	8,042	0	0	0.00%	0
30	GRAND TERRACE	35,883	(497)	-1.39%	35,386	0	0	0.00%	0
31	HARMONY HOMES	19,258	17,774	92.28%	37,032	0	0	0.00%	0
32	HERMITS COVE	46,626	26,171	56.13%	72,797	0	0	0.00%	0
33	HOBBY HILLS	54,147	(27,911)	-51.55%	26,236	0	0	0.00%	0
34	HOLIDAY HAVEN	87,262	(47,124)	-54.00%	40,138	259,642	(153,848)	-59.25%	105,794
35	HOLIDAY HEIGHTS	60,176	(29,855)	-49.61%	30,321	0	0	0.00%	0
36	IMPERIAL MOBILE TERRACE	40,710	20,857	51.23%	61,567	0	0	0.00%	0
37	INTERCESSION CITY	110,358	(10,295)	-9.33%	100,063	0	0	0.00%	0
38	INTERLACH LKS/PARK MANOR	61,240	13,856	22.63%	75,096	0	0	0.00%	0
39	JUNGLE DEN	26,348	2,638	10.01%	28,986	65,137	24,148	37.07%	89,285
40	KEYSTONE CLUB ESTATES	35,564	26,133	73.48%	61,697	0	0	0.00%	0
41	KEYSTONE HEIGHTS	262,804	71,394	27.17%	334,198	0	0	0.00%	0
42	KINGSWOOD	17,486	(494)	-2.82%	16,992	0	0	0.00%	0
43	LAKE AJAY ESTATES	89,263	5,117	5.73%	94,380	0	0	0.00%	0
44	LAKE BRANTLEY	18,289	29,049	158.83%	47,338	0	0	0.00%	0
45	LAKE CONWAY PARK	23,626	10,778	45.62%	34,404	0	0	0.00%	0
46	LAKE HARRIET ESTATES	49,935	34,097	68.28%	84,032	0	0	0.00%	0
47	LAKEVIEW	14,154	44,880	317.08%	59,034	0	0	0.00%	0
48	LAKEVIEW VILLAS	6,506	2,117	32.54%	8,623	0	0	0.00%	0
49	LEHIGH	2,066,962	440,859	21.33%	2,507,821	2,603,568	176,044	6.76%	2,779,612
50	LEILANI HEIGHTS	77,043	43,382	56.31%	120,425	170,561	23,902	14.01%	194,463
51	LEISURE LAKES	49,117	28,603	58.23%	77,720	33,936	24,854	73.24%	58,790
52	MARCO ISLAND	8,089,220	1,458,815	18.03%	9,548,035	3,008,265	(478,904)	-15.92%	2,529,361
53	MARCO SHORES	68,413	277,602	405.77%	346,015	101,032	89,865	88.95%	190,897
54	MARION OAKS	406,669	248,860	61.19%	655,529	437,071	319,540	73.11%	756,611
55	MEREDITH MANOR	142,307	64,002	44.97%	206,309	15,392	(1,025)	-6.66%	14,367
56	MORNINGVIEW	59,822	(31,707)	-53.00%	28,115	64,353	(34,554)	-53.69%	29,799
57	OAK FOREST	26,010	27,448	105.52%	53,458	0	0	0.00%	0
58	OAKWOOD	26,719	23,056	86.29%	49,775	0	0	0.00%	0
59	PALISADES COUNTRY CLUB	32,325	30,090	93.09%	62,415	0	0	0.00%	0
60	PALM PORT	13,643	26,452	193.89%	40,095	34,340	68,115	198.36%	102,455
61	PALM TERRACE	164,897	138,036	82.50%	300,933	301,672	47,298	15.68%	348,970
62	PALM VALLEY	43,081	230,986	536.17%	274,067	0	0	0.00%	0

Southern States Utilities, Inc.
Schedule of Revenue Requirements & Revenue Increases
Test Year Ended December 31, 1996

Schedule No. 2
Docket No. 950495-WS

# PLANT NAME	Water				Wastewater			
	Adjusted Test Year Revenues	Comm. Approved \$ Increase	Comm. Approved % Increase	Comm. Approved Rev. Req.	Adjusted Test Year Revenues	Comm. Approved Increase	Comm. Approved % Increase	Comm. Approved Rev. Req.
63 PALMS MOBILE HOME PARK	6,060	35,415	584.41%	41,475	0	0	0.00%	0
64 PARK MANOR	0	0	0.00%	0	32,861	2,538	7.72%	35,399
65 PICCIOLA ISLAND	25,473	20,736	81.40%	46,209	0	0	0.00%	0
66 PINE RIDGE	403,291	(127,384)	-31.59%	275,907	0	0	0.00%	0
67 PINE RIDGE ESTATES	93,759	(16,388)	-17.48%	77,371	0	0	0.00%	0
68 PINEY WOODS	141,611	(64,490)	-45.54%	77,121	0	0	0.00%	0
69 POINT O'WOODS	316,971	(164,684)	-51.96%	152,287	179,447	(98,338)	-54.80%	81,109
70 POMONA PARK	42,049	16,305	38.78%	58,354	0	0	0.00%	0
71 POSTMASTER VILLAGE	54,635	25,026	45.81%	79,661	0	0	0.00%	0
72 QUAIL RIDGE	12,376	12,862	103.93%	25,238	0	0	0.00%	0
73 REMINGTON FOREST	21,440	17,020	79.38%	38,460	0	0	0.00%	0
74 RIVER GROVE	39,971	3,066	7.67%	43,037	0	0	0.00%	0
75 ROSEMONT/ROLLING GREEN	78,970	7,092	8.98%	86,062	0	0	0.00%	0
76 SALT SPRINGS	169,221	(69,122)	-40.85%	100,099	101,401	(11,919)	-11.75%	89,482
77 SAMIRA VILLAS	5,702	(573)	-10.05%	5,129	0	0	0.00%	0
78 SILVER LK EST./WEST SHRS	199,759	200,653	100.45%	400,412	0	0	0.00%	0
79 SILVER LAKE OAKS	14,057	5,090	36.21%	19,147	16,584	9,514	57.37%	26,098
80 SKYCREST	24,183	38,646	159.80%	62,829	0	0	0.00%	0
81 SOUTH FORTY	0	0	0.00%	0	43,472	60,040	138.11%	103,512
82 SPRING GARDENS	28,484	(6,971)	-24.47%	21,513	19,732	8,925	45.23%	28,657
83 STONE MOUNTAIN	25,000	(14,528)	-58.11%	10,472	0	0	0.00%	0
84 ST. JOHNS HIGHLANDS	28,137	423	1.50%	28,560	0	0	0.00%	0
85 SUGAR MILL	579,906	(321,823)	-55.50%	258,083	358,063	(108,742)	-30.37%	249,321
86 SUGARMILL WOODS	508,170	178,049	35.04%	686,219	593,078	(41,355)	-6.97%	551,723
87 SUNNY HILLS	164,459	44,282	26.93%	208,741	106,776	14,660	13.73%	121,436
88 SUNSHINE PARKWAY	81,630	(674)	-0.83%	80,956	134,932	1,261	0.93%	136,193
89 TROPICAL ISLES	0	0	0.00%	0	46,438	69,794	150.29%	116,232
90 TROPICAL PARK	120,263	69,913	58.13%	190,176	0	0	0.00%	0
91 UNIVERSITY SHORES	849,800	91,634	10.78%	941,434	1,818,673	638,683	35.12%	2,457,356
92 VALENCIA TERRACE	46,879	45,194	96.40%	92,073	67,817	46,587	68.70%	114,404
93 VENETIAN VILLAGE	28,472	18,375	64.54%	46,847	60,532	(15,207)	-25.12%	45,325
94 WELAKA/SARATOGA HARBOR	45,154	8,470	18.76%	53,624	0	0	0.00%	0
95 WESTMONT	32,776	10,045	30.65%	42,821	0	0	0.00%	0
96 WINDSONG	38,778	6,143	15.84%	44,921	0	0	0.00%	0
97 WOODMERE	299,064	90,439	30.24%	389,503	633,000	291,729	46.09%	924,729
98 WOOTENS	7,942	6,856	86.32%	14,798	0	0	0.00%	0
99 ZEPHYR SHORES	57,823	60,818	105.18%	118,639	87,697	87,263	99.51%	174,960
TOTAL DOCKET NO. 950495-WS	27,939,117	5,450,500	19.51%	33,389,617	21,869,548	2,831,924	12.95%	24,701,470

Total FPSC Rate Base
Overall Rate of Return (Mid-point & 50 basis pts on ROE, resp)
Net Operating Income Generated (Rate Base X ORR)

WATER		WASTEWATER	
78,916,790	78,916,790	50,440,146	50,440,146
10.13%	9.94%	10.13%	9.94%
7,994,271	7,844,329	5,109,587	5,013,750
Difference		95,836	
Gross-up for State, Federal Income & Reg. Assess. Fees		1,704,714	
Revenue Increase in Two Years For Equity Adjustment		163,373	

Difference
Gross-up for State, Federal Income & Reg. Assess. Fees
Revenue Increase in Two Years For Equity Adjustment

SSU/ AMELIA ISLAND SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 3,849,336	0	\$ 3,849,336	(22,803)	3,826,533
2 LAND & LAND RIGHTS	74,503	0	74,503	0	74,503
3 NON-USED & USEFUL COMPONENTS	0	0	0	(488,282)	(488,282)
4 ACCUMULATED DEPRECIATION	(1,483,234)	0	(1,483,234)	369	(1,482,865)
5 CIAC	(2,373,572)	(8,169)	(2,381,741)	0	(2,381,741)
6 AMORTIZATION OF CIAC	571,693	0	571,693	0	571,693
7 ACQUISITION ADJUSTMENTS - NET	(43,945)	0	(43,945)	0	(43,945)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(10,995)	0	(10,995)	0	(10,995)
10 DEFERRED INCOME TAXES	246,550	0	246,550	291,012	537,562
11 WORKING CAPITAL ALLOWANCE	63,691	0	63,691	(21,119)	42,572
12 OTHER	0	0	0	0	0
RATE BASE	\$ 894,027	(8,169)	\$ 885,858	(240,823)	645,035

SSU/ AMELIA ISLAND SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 7,579,505	0	\$ 7,579,505	(73,906)	7,505,599
2 LAND	78,993	0	78,993	0	78,993
3 NON-USED & USEFUL COMPONENTS	(135,602)	0	(135,602)	(695,431)	(831,033)
4 ACCUMULATED DEPRECIATION	(2,571,184)	0	(2,571,184)	1,896	(2,569,288)
5 CIAC	(3,039,665)	(9,480)	(3,049,145)	(41,615)	(3,090,760)
6 AMORTIZATION OF CIAC	893,569	0	893,569	1,128	894,697
7 ACQUISITION ADJUSTMENTS - NET	(205,945)	0	(205,945)	0	(205,945)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(9,578)	0	(9,578)	0	(9,578)
10 DEFERRED INCOME TAXES	330,206	0	330,206	212,140	542,346
11 WORKING CAPITAL ALLOWANCE	55,486	0	55,486	(18,398)	37,088
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,975,785	(9,480)	\$ 2,966,305	(614,186)	2,352,119

**SSU/ AMELIA ISLAND
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage/double bookings I-13	(23,332)	(74,367)
3 Realloc of River Park common plant S-1	529	461
Total	<u>(22,803)</u>	<u>(73,906)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(488,282)</u>	<u>(695,431)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	635	2,128
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(266)	(232)
Total	<u>369</u>	<u>1,896</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	(41,615)
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>(41,615)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(4,788)	(33,579)
4 Imputation of CIAC-MR I-48	0	1,128
5 Marco ASR Cost Share I-51	0	0
Total	<u>(4,788)</u>	<u>(32,451)</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	291,012	212,140
2 Credit Deferred Taxes on Depreciation	(3,717)	(7,292)
Total	<u>287,295</u>	<u>204,848</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(21,119)</u>	<u>(18,398)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ AMELIA ISLAND STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	633,719	(122,318) \$	511,401	(225,133)	286,268	169,079	455,347
OPERATING EXPENSES:						59.06%	
2 OPERATION AND MAINTENANCE	296,947	7,715 \$	304,662	2,489	307,151 \$		307,151
3 DEPRECIATION	52,655	0	52,655	(20,504)	32,151		32,151
4 AMORTIZATION	(1,997)	0	(1,997)	0	(1,997)		(1,997)
5 TAXES OTHER THAN INCOME	52,720	(4,958)	47,762	(14,678)	33,084	7,609	40,693
6 INCOME TAXES	65,006	(48,081)	16,925	(65,948)	(49,023)	62,287	13,264
7 TOTAL OPERATING EXPENSES	465,331	(45,324) \$	420,007	(98,642)	321,365	69,896	391,261
8 OPERATING INCOME	168,388	(76,994) \$	91,394	(126,491)	(35,097)	99,183	64,086
9 RATE BASE	894,027	\$	885,858		645,035		645,035
RATE OF RETURN	18.83%		10.32%		-5.44%		9.94%

SSU/ AMELIA ISLAND STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,236,599	(68,770) \$	1,167,829	(284,900)	882,929	144,385	1,027,314
OPERATING EXPENSES						16.35%	
2 OPERATION AND MAINTENANCE	460,653	15,867 \$	476,520	(14,524)	461,996 \$		461,996
3 DEPRECIATION	214,497	0	214,497	(45,984)	168,513		168,513
4 AMORTIZATION	(9,127)	0	(9,127)	0	(9,127)		(9,127)
5 TAXES OTHER THAN INCOME	147,851	(4,907)	142,944	(27,885)	115,059	6,497	121,557
6 INCOME TAXES	88,987	(52,028)	36,959	(39,463)	(2,504)	53,190	50,686
7 TOTAL OPERATING EXPENSES	902,861	(41,068) \$	861,793	(127,856)	733,937	59,688	793,625
8 OPERATING INCOME	333,738	(27,702) \$	306,036	(157,044)	148,992	84,698	233,689
9 RATE BASE	2,975,785	\$	2,966,305		2,352,119		2,352,119
RATE OF RETURN	11.22%		10.32%		6.33%		9.94%

SSU/ AMELIA ISLAND
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(122,318)	(68,770)
2 Billing determinants I-75	(102,889)	(216,195)
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	74	65
Total	<u>(225,133)</u>	<u>(284,900)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(463)	(403)
2 Correct attrition rate from 5.87% to 5.75% S-10	(150)	(130)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(2,088)	(2,613)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(3,150)	(2,744)
6 Hepatitis Amortization Adjustment I-86	(82)	(72)
7 Budgeted overtime to rate case expense S-11	(363)	(316)
8 Remove SSU proposed repression adjustment I-74	4,286	0
9 OAP Amortization I-86a	(418)	(364)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(91)	(79)
12 Conservation Expense I-92	(1,615)	(1,407)
13 Current rate case expense I-93	1,019	887
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(134)	(117)
15 Jurisdiction Docket Expense I-95	(262)	(229)
16 920199 rate case expense I-96	2,649	2,257
17 True-up budget adjustment I-99	5,984	(6,901)
18 Empty recognition normalization I-100	(128)	(111)
19 Shareholder Expenses I-90	(1,862)	(1,622)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(643)	(560)
Total	<u>2,489</u>	<u>(14,524)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(970)	(2,858)
3 Reallocate Common Plant River Park S-1	217	189
4 Imputation of CIAC-MR I-48	0	(2,256)
5 Net used and useful adjustment	(19,751)	(41,059)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(20,504)</u>	<u>(45,984)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(10,131)	(12,821)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(3,222)	(12,465)
4 Discounts received on property taxes S-14	(1,325)	(2,599)
Total	<u>(14,678)</u>	<u>(27,885)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(65,948)</u>	<u>(39,463)</u>

SSU/ APACHE SHORES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 159,112	0	\$ 159,112	(48)	159,064
2 LAND & LAND RIGHTS	1,576	0	1,576	0	1,576
3 NON-USED & USEFUL COMPONENTS	(19,303)	0	(19,303)	(3,158)	(22,461)
4 ACCUMULATED DEPRECIATION	(57,278)	0	(57,278)	(23)	(57,301)
5 CIAC	(36,950)	0	(36,950)	0	(36,950)
6 AMORTIZATION OF CIAC	15,542	0	15,542	(47)	15,495
7 ACQUISITION ADJUSTMENTS - NET	(330)	0	(330)	0	(330)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,139)	0	(1,139)	0	(1,139)
10 DEFERRED INCOME TAXES	(2,712)	0	(2,712)	2,954	242
11 WORKING CAPITAL ALLOWANCE	6,599	0	6,599	(2,188)	4,411
12 OTHER	0	0	0	0	0
RATE BASE	\$ 65,117	0	\$ 65,117	(2,509)	62,608

SSU/ APACHE SHORES SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 165,645	0	\$ 165,645	573	166,218
2 LAND	2,403	0	2,403	0	2,403
3 NON-USED & USEFUL COMPONENTS	(29,784)	0	(29,784)	(1,252)	(31,036)
4 ACCUMULATED DEPRECIATION	(62,646)	0	(62,646)	(120)	(62,766)
5 CIAC	(26,963)	0	(26,963)	0	(26,963)
6 AMORTIZATION OF CIAC	16,403	0	16,403	(114)	16,289
7 ACQUISITION ADJUSTMENTS - NET	(550)	0	(550)	0	(550)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(847)	0	(847)	0	(847)
10 DEFERRED INCOME TAXES	(2,983)	0	(2,983)	344	(2,639)
11 WORKING CAPITAL ALLOWANCE	4,906	0	4,906	(1,627)	3,279
12 OTHER	0	0	0	0	0
RATE BASE	\$ 65,584	0	\$ 65,584	(2,196)	63,388

SSU/ APACHE SHORES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(103)	532
3 Realloc of River Park common plant S-1	55	41
Total	<u>(48)</u>	<u>573</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(3,158)</u>	<u>(1,252)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	5	(100)
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(28)	(20)
Total	<u>(23)</u>	<u>(120)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(47)	(114)
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(47)</u>	<u>(114)</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	3,109	505
2 Credit Deferred Taxes on Depreciation	(155)	(161)
Total	<u>2,954</u>	<u>344</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,188)</u>	<u>(1,627)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ APACHE SHORES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	13,907	33,496 \$	47,403	55,889	103,292	(58,437)	44,855
OPERATING EXPENSES:						-56.57%	
2 OPERATION AND MAINTENANCE	27,041	1,390 \$	28,431	(1,425)	27,006 \$		27,006
3 DEPRECIATION	5,807	0	5,807	(177)	5,630		5,630
4 AMORTIZATION	(40)	0	(40)	0	(40)		(40)
5 TAXES OTHER THAN INCOME	3,688	1,200	4,888	2,416	7,304	(2,630)	4,675
6 INCOME TAXES	(10,323)	11,922	1,599	21,293	22,892	(21,528)	1,364
7 TOTAL OPERATING EXPENSES	26,173	14,512 \$	40,685	22,107	62,792	(24,157)	38,635
8 OPERATING INCOME	(12,266)	18,984 \$	6,718	33,782	40,500	(34,280)	6,220
9 RATE BASE	65,117	\$	65,117		62,608		62,608
RATE OF RETURN	-18.84%		10.32%		64.69%		9.94%

SSU/ APACHE SHORES STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	24,534	19,703 \$	44,237	30,811	75,048	(32,319)	42,729
OPERATING EXPENSES						-43.06%	
2 OPERATION AND MAINTENANCE	24,587	1,223 \$	25,810	(1,358)	24,452 \$		24,452
3 DEPRECIATION	5,170	0	5,170	(26)	5,144		5,144
4 AMORTIZATION	(60)	0	(60)	0	(60)		(60)
5 TAXES OTHER THAN INCOME	5,759	(110)	5,649	1,322	6,971	(1,454)	5,517
6 INCOME TAXES	(5,843)	6,745	902	12,383	13,285	(11,906)	1,379
7 TOTAL OPERATING EXPENSES	29,613	7,858 \$	37,471	12,320	49,791	(13,361)	36,431
8 OPERATING INCOME	(5,079)	11,845 \$	6,766	18,491	25,257	(18,959)	6,298
9 RATE BASE	65,584	\$	65,584		63,388		63,388
RATE OF RETURN	-7.74%		10.32%		39.84%		9.94%

SSU/ APACHE SHORES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	33,496	19,703
2 Billing determinants I-75	22,385	11,102
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	8	6
Total	<u>55,889</u>	<u>30,811</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(463)	(36)
2 Correct attrition rate from 5.87% to 5.75% S-10	(15)	(12)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(216)	(231)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(326)	(243)
6 Hepatitis Amortization Adjustment I-86	(9)	(6)
7 Budgeted overtime to rate case expense S-11	(38)	(28)
8 Remove SSU proposed repression adjustment I-74	113	0
9 OAP Amortization I-86a	(43)	(32)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(9)	(7)
12 Conservation Expense I-92	(167)	(184)
13 Current rate case expense I-93	106	78
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(14)	(10)
15 Jurisdiction Docket Expense I-95	(27)	(30)
16 920199 rate case expense I-96	274	200
17 True-up budget adjustment I-99	(294)	(610)
18 Empty recognition normalization I-100	(13)	(15)
19 Shareholder Expenses I-90	(193)	(143)
20 Excess Unaccounted For Water I-21	(24)	
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(67)	(49)
Total	<u>(1,425)</u>	<u>(1,358)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(10)	26
3 Reallocate Common Plant River Park S-1	22	17
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(189)	(69)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(177)</u>	<u>(26)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	2,515	1,386
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(44)	(7)
4 Discounts received on property taxes S-14	(55)	(58)
Total	<u>2,416</u>	<u>1,322</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>21,293</u>	<u>12,383</u>

SSU/ APPLE VALLEY
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,173,904	0 \$	1,173,904	(1,756)	1,172,148
2 LAND & LAND RIGHTS	2,700	0	2,700	0	2,700
3 NON-USED & USEFUL COMPONENTS	0	0	0	(141,699)	(141,699)
4 ACCUMULATED DEPRECIATION	(434,817)	0	(434,817)	(10)	(434,827)
5 CIAC	(340,511)	(495)	(341,006)	0	(341,006)
6 AMORTIZATION OF CIAC	148,741	0	148,741	0	148,741
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(7,113)	0	(7,113)	0	(7,113)
10 DEFERRED INCOME TAXES	(3,142)	0	(3,142)	69,092	65,950
11 WORKING CAPITAL ALLOWANCE	41,202	0	41,202	(13,662)	27,540
12 OTHER	0	0	0	0	0
RATE BASE	\$ 580,964	(495) \$	580,469	(88,035)	492,434
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SSU/ APPLE VALLEY
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 168,251	0 \$	168,251	(53)	168,198
2 LAND	1,764	0	1,764	0	1,764
3 NON-USED & USEFUL COMPONENTS	0	0	0	(3,664)	(3,664)
4 ACCUMULATED DEPRECIATION	(82,539)	0	(82,539)	(7)	(82,546)
5 CIAC	(65,163)	0	(65,163)	0	(65,163)
6 AMORTIZATION OF CIAC	40,061	0	40,061	0	40,061
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,252)	0	(1,252)	0	(1,252)
10 DEFERRED INCOME TAXES	(2,846)	0	(2,846)	20,708	17,862
11 WORKING CAPITAL ALLOWANCE	7,250	0	7,250	(2,404)	4,846
12 OTHER	0	0	0	0	0
RATE BASE	\$ 65,526	0 \$	65,526	14,580	80,106
	=====	=====	=====	=====	=====

SSU/ APPLE VALLEY
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(2,098)	(113)
3 Realloc of River Park common plant S-1	342	60
Total	<u>(1,756)</u>	<u>(53)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(141,699)</u>	<u>(3,664)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	162	23
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(172)	(30)
Total	<u>(10)</u>	<u>(7)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	70,231	20,871
2 Credit Deferred Taxes on Depreciation	(1,139)	(163)
Total	<u>69,092</u>	<u>20,708</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(13,662)</u>	<u>(2,404)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ APPLE VALLEY
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	230,363	74,866 \$	305,229	(132,943)	172,286	103,365	275,651
OPERATING EXPENSES:						60.00%	
2 OPERATION AND MAINTENANCE	148,072	6,531 \$	154,603	(5,330)	149,273 \$		149,273
3 DEPRECIATION	38,445	0	38,445	(4,490)	33,955		33,955
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	33,601	3,734	37,335	(9,244)	28,091	4,651	32,743
6 INCOME TAXES	(9,972)	24,930	14,958	(42,281)	(27,323)	38,079	10,756
7 TOTAL OPERATING EXPENSES	210,146	35,195 \$	245,341	(61,345)	183,996	42,730	226,727
8 OPERATING INCOME	20,217	39,671 \$	59,888	(71,598)	(11,710)	60,635	48,925
9 RATE BASE	580,964	\$	580,469		492,434		492,434
RATE OF RETURN	3.48%		10.32%		-2.38%		9.94%

SSU/ APPLE VALLEY STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	63,208	6,548 \$	69,756	(14,633)	55,123	15,584	70,707
OPERATING EXPENSES						28.27%	
2 OPERATION AND MAINTENANCE	51,182	1,300 \$	52,482	(1,898)	50,584 \$		50,584
3 DEPRECIATION	5,555	0	5,555	(190)	5,365		5,365
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,805	352	5,157	(817)	4,340	701	5,041
6 INCOME TAXES	(990)	791	(199)	(3,784)	(3,983)	5,741	1,758
7 TOTAL OPERATING EXPENSES	60,552	2,443 \$	62,995	(6,689)	56,306	6,442	62,748
8 OPERATING INCOME	2,656	4,105 \$	6,761	(7,944)	(1,183)	9,142	7,959
9 RATE BASE	65,526	\$	65,526		80,106		80,106
RATE OF RETURN	4.05%		10.32%		-1.48%		9.94%

SSU/ APPLE VALLEY
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(74,866)	(6,548)
2 Billing determinants I-75	(58,125)	(8,093)
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	48	8
Total	<u>(132,943)</u>	<u>(14,633)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(299)	(53)
2 Correct attrition rate from 5.87% to 5.75% S-10	(97)	(17)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(1,351)	(341)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(2,038)	(359)
6 Hepatitis Amortization Adjustment I-86	(53)	(9)
7 Budgeted overtime to rate case expense S-11	(235)	(41)
8 Remove SSU proposed repression adjustment I-74	1,537	0
9 OAP Amortization I-86a	(270)	(48)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(59)	(10)
12 Conservation Expense I-92	(1,045)	(184)
13 Current rate case expense I-93	659	116
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(87)	(15)
15 Jurisdiction Docket Expense I-95	(170)	(30)
16 920199 rate case expense I-96	1,714	295
17 True-up budget adjustment I-99	(1,832)	(902)
18 Empty recognition normalization I-100	(83)	(15)
19 Shareholder Expenses I-90	(1,205)	(212)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(416)	(73)
Total	<u>(5,330)</u>	<u>(1,898)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(131)	(11)
3 Reallocate Common Plant River Park S-1	140	25
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(4,499)	(204)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(4,490)</u>	<u>(190)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(5,982)	(658)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(2,855)	(100)
4 Discounts received on property taxes S-14	(406)	(58)
Total	<u>(9,244)</u>	<u>(817)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(42,281)</u>	<u>(3,784)</u>

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SSU/ BAY LAKE ESTATES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 100,669	0	\$ 100,669	(23)	100,646
2 LAND & LAND RIGHTS	298	0	298	0	298
3 NON-USED & USEFUL COMPONENTS	(1,441)	0	(1,441)	16	(1,425)
4 ACCUMULATED DEPRECIATION	(43,206)	0	(43,206)	(3)	(43,209)
5 CIAC	(12,607)	0	(12,607)	0	(12,607)
6 AMORTIZATION OF CIAC	8,825	0	8,825	0	8,825
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(525)	0	(525)	0	(525)
10 DEFERRED INCOME TAXES	(144)	0	(144)	(1,088)	(1,232)
11 WORKING CAPITAL ALLOWANCE	3,039	0	3,039	(1,008)	2,031
12 OTHER	0	0	0	0	0
RATE BASE	\$ 54,908	0	\$ 54,908	(2,106)	52,802
	=====	=====	=====	=====	=====

SSU/ BAY LAKE ESTATES ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-C DOCKET NO. 950495-WS PAGE 1 OF 1	
EXPLANATION	WATER	WASTEWATER		
PLANT IN SERVICE				
1 BVL transfer I-11	0	0		
2 To adjust for plant slippage I-13	(48)	0		
3 Realloc of River Park common plant S-1	25	0		
Total	(23)	0		
LAND				
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0		
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0		
3 Collier pits land cost I-7	0	0		
4 Section 35 PHFU I-9	0	0		
5 Deltona Lakes PHFU I-10	0	0		
6 BVL transfer I-11	0	0		
Total	0	0		
NON-USED AND USEFUL				
To reflect net non-used and useful adjustment	16	0		
ACCUMULATED DEPRECIATION				
1 BVL transfer I-11	0	0		
2 Plant Slippage/Double Bookings I-13	10	0		
3 Reverse Depr on prior N-U/U assets I-46	0	0		
4 Realloc of River Park Common Plant S-1	(13)	0		
Total	(3)	0		
CIAC				
1 BVL transfer I-11	0	0		
2 Imputation of CIAC-MR I-48	0	0		
3 Marco ASR Cost Share I-51	0	0		
Total	0	0		
ACCUM. AMORT. OF CIAC				
1 Deltona Lakes correction-water S-4	0	0		
2 BVL transfer I-11	0	0		
3 Correction for Guideline rates I-47	0	0		
4 Imputation of CIAC-MR I-48	0	0		
5 Marco ASR Cost Share I-51	0	0		
Total	0	0		
DEFERRED INCOME TAXES				
1 Debit Deferred Taxes on CIAC	(990)	0		
2 Credit Deferred Taxes on Depreciation	(98)	0		
Total	(1,088)	0		
WORKING CAPITAL				
To reflect the plant specific allocation	(1,008)	0		
OTHER				
Marco Island deferred debit-water I-62	0			

SSU/ BAY LAKE ESTATES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	13,985	26,187 \$	40,172	(12,540)	27,632	11,406	39,038
OPERATING EXPENSES:						41.28%	
2 OPERATION AND MAINTENANCE	24,720	840 \$	25,560	(357)	25,203 \$		25,203
3 DEPRECIATION	3,579	0	3,579	7	3,586		3,586
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,757	1,167	3,924	(597)	3,327	513	3,840
6 INCOME TAXES	(7,883)	9,327	1,444	(4,483)	(3,039)	4,202	1,163
7 TOTAL OPERATING EXPENSES	23,173	11,334 \$	34,507	(5,430)	29,077	4,715	33,792
8 OPERATING INCOME	(9,188)	14,853 \$	5,665	(7,110)	(1,445)	6,691	5,246
9 RATE BASE	54,908	\$	54,908		52,802		52,802
RATE OF RETURN	-16.73%		10.32%		-2.74%		9.94%

SSU/ BAY LAKE ESTATES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(26,187)	0
2 Billing determinants I-75	13,643	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	4	0
Total	<u>(12,540)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(22)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(7)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(100)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(150)	0
6 Hepatitis Amortization Adjustment I-86	(4)	0
7 Budgeted overtime to rate case expense S-11	(17)	0
8 Remove SSU proposed repression adjustment I-74	149	0
9 OAP Amortization I-86a	(20)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(4)	0
12 Conservation Expense I-92	(77)	0
13 Current rate case expense I-93	49	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(6)	0
15 Jurisdiction Docket Expense I-95	(13)	0
16 920199 rate case expense I-96	126	0
17 True-up budget adjustment I-99	(135)	0
18 Empty recognition normalization I-100	(6)	0
19 Shareholder Expenses I-90	(89)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(31)	0
Total	<u>(357)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(5)	0
3 Reallocate Common Plant River Park S-1	10	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	2	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>7</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(564)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	2	0
4 Discounts received on property taxes S-14	(35)	0
Total	<u>(597)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(4,483)</u>	<u>0</u>

SSU/ BEACON HILLS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 5,521,406	0 \$	5,521,406	(90,059)	5,431,347
2 LAND & LAND RIGHTS	50,342	0	50,342	0	50,342
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(1,081,398)	0	(1,081,398)	12,922	(1,068,476)
5 CIAC	(2,325,870)	(3,041)	(2,328,911)	0	(2,328,911)
6 AMORTIZATION OF CIAC	555,462	0	555,462	0	555,462
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(22,777)	0	(22,777)	0	(22,777)
10 DEFERRED INCOME TAXES	76,094	0	76,094	429,134	505,228
11 WORKING CAPITAL ALLOWANCE	131,941	0	131,941	(43,749)	88,192
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,905,200	(3,041) \$	2,902,159	308,248	3,210,407

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SSU/ BEACON HILLS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 6,132,346	0	\$ 6,132,346	(53,285)	6,079,061
2 LAND	23,293	0	23,293	0	23,293
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(1,539,968)	21,500	(1,518,466)	739	(1,517,727)
5 CIAC	(3,674,805)	(4,505)	(3,679,310)	0	(3,679,310)
6 AMORTIZATION OF CIAC	991,513	0	991,513	0	991,513
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(21,997)	0	(21,997)	0	(21,997)
10 DEFERRED INCOME TAXES	224,602	0	224,602	585,348	809,950
11 WORKING CAPITAL ALLOWANCE	127,426	0	127,426	(42,252)	85,174
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,262,412	16,995	\$ 2,279,407	490,550	2,769,957

SSU/ BEACON HILLS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(91,154)	(54,343)
3 Realloc of River Park common plant S-1	1,095	1,058
Total	<u>(90,059)</u>	<u>(53,285)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	13,473	1,271
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(551)	(532)
Total	<u>12,922</u>	<u>739</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	434,410	591,254
2 Credit Deferred Taxes on Depreciation	(5,276)	(5,906)
Total	<u>429,134</u>	<u>585,348</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(43,749)</u>	<u>(42,252)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ BEACON HILLS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	856,196	235,665 \$	1,091,861	(490,651)	601,210	493,036	1,094,246
OPERATING EXPENSES:						82.01%	
2 OPERATION AND MAINTENANCE	471,448	15,115 \$	486,563	(4,457)	482,106 \$		482,106
3 DEPRECIATION	154,422	0	154,422	(6,062)	148,360		148,360
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	64,083	11,594	75,677	(23,960)	51,717	22,187	73,903
6 INCOME TAXES	(4,883)	80,667	75,784	(186,500)	(110,716)	181,630	70,914
7 TOTAL OPERATING EXPENSES	685,070	107,376 \$	792,446	(220,979)	571,467	203,817	775,284
8 OPERATING INCOME	171,126	128,289 \$	299,415	(269,672)	29,743	289,219	318,962
9 RATE BASE	2,905,200	\$	2,902,159		3,210,407		3,210,407
RATE OF RETURN	5.89%		10.32%		0.93%		9.94%

SSU/ BEACON HILLS STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,411,659	(75,062)\$	1,336,597	(151,458)	1,185,139	203,056	1,388,195
OPERATING EXPENSES						17.13%	
2 OPERATION AND MAINTENANCE	844,245	29,747 \$	873,992	(33,353)	840,639 \$		840,639
3 DEPRECIATION	122,371	0	122,371	(1,510)	120,861		120,861
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	92,623	(2,032)	90,591	(8,921)	81,670	9,138	90,808
6 INCOME TAXES	78,974	(64,498)	14,476	(28,596)	(14,120)	74,804	60,684
7 TOTAL OPERATING EXPENSES	1,138,213	(36,783)\$	1,101,430	(72,379)	1,029,051	83,941	1,112,992
8 OPERATING INCOME	273,446	(38,279)\$	235,167	(79,079)	156,088	119,114	275,203
9 RATE BASE	2,262,412	\$	2,279,407		2,769,957		2,769,957
RATE OF RETURN	12.09%		10.32%		5.64%		9.94%

SSU/ BEACON HILLS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(235,665)	75,062
2 Billing determinants I-75	(255,140)	(226,669)
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	154	149
Total	<u>(490,651)</u>	<u>(151,458)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(958)	(925)
2 Correct attrition rate from 5.87% to 5.75% S-10	(310)	(299)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(4,325)	(6,000)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(6,525)	(6,302)
6 Hepatitis Amortization Adjustment I-86	(170)	(164)
7 Budgeted overtime to rate case expense S-11	(751)	(725)
8 Remove SSU proposed repression adjustment I-74	8,006	0
9 OAP Amortization I-86a	(866)	(836)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(188)	(182)
12 Conservation Expense I-92	(3,345)	(3,231)
13 Current rate case expense I-93	2,110	2,038
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(278)	(268)
15 Jurisdiction Docket Expense I-95	(543)	(525)
16 920199 rate case expense I-96	5,488	5,183
17 True-up budget adjustment I-99	3,652	(15,849)
18 Empty recognition normalization I-100	(265)	(256)
19 Shareholder Expenses I-90	(3,858)	(3,726)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(1,331)	(1,286)
Total	<u>(4,457)</u>	<u>(33,353)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(6,512)	(1,944)
3 Reallocate Common Plant River Park S-1	450	434
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(6,062)</u>	<u>(1,510)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(22,079)	(6,816)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(1,881)	(2,105)
Total	<u>(23,960)</u>	<u>(8,921)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(186,500)</u>	<u>(28,596)</u>

SSU/ BEECHER'S POINT SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 273,167	0 \$	273,167	(12,087)	261,080
2 LAND & LAND RIGHTS	15,123	0	15,123	0	15,123
3 NON-USED & USEFUL COMPONENTS	0	0	0	(16,209)	(16,209)
4 ACCUMULATED DEPRECIATION	(39,129)	0	(39,129)	575	(38,554)
5 CIAC	(42,558)	(13)	(42,571)	0	(42,571)
6 AMORTIZATION OF CIAC	14,672	0	14,672	(191)	14,481
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(322)	0	(322)	0	(322)
10 DEFERRED INCOME TAXES	7,891	0	7,891	(8,483)	(592)
11 WORKING CAPITAL ALLOWANCE	1,867	0	1,867	(619)	1,248
12 OTHER	0	0	0	0	0
RATE BASE	\$ 230,711	(13) \$	230,698	(37,013)	193,685

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SSU/ BEECHER'S POINT SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 95,383	0	\$ 95,383	(5)	95,378
2 LAND	4,560	0	4,560	0	4,560
3 NON-USED & USEFUL COMPONENTS	(21,986)	0	(21,986)	(272)	(22,258)
4 ACCUMULATED DEPRECIATION	(26,783)	0	(26,783)	(1)	(26,784)
5 CIAC	(17,181)	(2)	(17,183)	0	(17,183)
6 AMORTIZATION OF CIAC	9,125	0	9,125	(179)	8,946
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(120)	0	(120)	0	(120)
10 DEFERRED INCOME TAXES	(1,891)	0	(1,891)	491	(1,400)
11 WORKING CAPITAL ALLOWANCE	695	0	695	(230)	465
12 OTHER	0	0	0	0	0
RATE BASE	\$ 41,802	(2)	\$ 41,800	(196)	41,604

SSU/ BEECHER'S POINT ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-C DOCKET NO. 950495-WS PAGE 1 OF 1	
EXPLANATION	WATER	WASTEWATER		
PLANT IN SERVICE				
1 BVL transfer I-11	0	0		
2 To adjust for plant slippage I-13	(12,102)	(11)		
3 Realloc of River Park common plant S-1	15	6		
Total	<u>(12,087)</u>	<u>(5)</u>		
LAND				
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0		
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0		
3 Collier pits land cost I-7	0	0		
4 Section 35 PHFU I-9	0	0		
5 Deltona Lakes PHFU I-10	0	0		
6 BVL transfer I-11	0	0		
Total	<u>0</u>	<u>0</u>		
NON-USED AND USEFUL				
To reflect net non-used and useful adjustment	<u>(16,209)</u>	<u>(272)</u>		
ACCUMULATED DEPRECIATION				
1 BVL transfer I-11	0	0		
2 Plant Slippage/Double Bookings I-13	583	2		
3 Reverse Depr on prior N-U/U assets I-46	0	0		
4 Realloc of River Park Common Plant S-1	(8)	(3)		
Total	<u>575</u>	<u>(1)</u>		
CIAC				
1 BVL transfer I-11	0	0		
2 Imputation of CIAC-MR I-48	0	0		
3 Marco ASR Cost Share I-51	0	0		
Total	<u>0</u>	<u>0</u>		
ACCUM. AMORT. OF CIAC				
1 Deltona Lakes correction-water S-4	0	0		
2 BVL transfer I-11	0	0		
3 Correction for Guideline rates I-47	(191)	(179)		
4 Imputation of CIAC-MR I-48	0	0		
5 Marco ASR Cost Share I-51	0	0		
Total	<u>(191)</u>	<u>(179)</u>		
DEFERRED INCOME TAXES				
1 Debit Deferred Taxes on CIAC	(8,229)	584		
2 Credit Deferred Taxes on Depreciation	(254)	(93)		
Total	<u>(8,483)</u>	<u>491</u>		
WORKING CAPITAL				
To reflect the plant specific allocation	<u>(619)</u>	<u>(230)</u>		
OTHER				
Marco Island deferred debit-water I-62	<u>0</u>			

SSU/ BEECHER'S POINT STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	12,816	68,948 \$	81,764	(45,202)	36,562	39,152	75,714
OPERATING EXPENSES:						107.09%	
2 OPERATION AND MAINTENANCE	39,876	(1,603) \$	38,273	1,933	40,206 \$		40,206
3 DEPRECIATION	7,184	0	7,184	(745)	6,439		6,439
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,871	3,135	6,006	(2,243)	3,763	1,762	5,525
6 INCOME TAXES	(19,507)	26,007	6,500	(16,622)	(10,122)	14,423	4,302
7 TOTAL OPERATING EXPENSES	30,424	27,539 \$	57,963	(17,677)	40,286	16,185	56,471
8 OPERATING INCOME	(17,608)	41,409 \$	23,801	(27,525)	(3,724)	22,967	19,243
9 RATE BASE	230,711	\$	230,698		193,685		193,685
RATE OF RETURN	-7.63%		10.32%		-1.92%		9.94%

SSU/ BEECHER'S POINT
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	14,235	71,364 \$	85,599	(53,765)	31,834	53,643	85,477
OPERATING EXPENSES						168.51%	
2 OPERATION AND MAINTENANCE	71,437	856 \$	72,293	(182)	72,111 \$		72,111
3 DEPRECIATION	2,679	0	2,679	(13)	2,666		2,666
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,766	2,906	5,672	(2,430)	3,242	2,414	5,656
6 INCOME TAXES	(25,187)	25,830	643	(19,494)	(18,851)	19,761	910
7 TOTAL OPERATING EXPENSES	51,695	29,592 \$	81,287	(22,119)	59,168	22,175	81,343
8 OPERATING INCOME	(37,460)	41,772 \$	4,312	(31,646)	(27,334)	31,467	4,134
9 RATE BASE	41,802	\$	41,800		41,604		41,604
RATE OF RETURN	-89.61%		10.32%		-65.70%		9.94%

SSU/ BEECHER'S POINT ADJUSTMENTS TO OPERATING STATEMENTS TEST YEAR ENDED 12/31/96		SCHEDULE NO. 4-C DOCKET NO. 950495-WS PAGE 1 OF 1	
EXPLANATION	WATER	WASTEWATER	
OPERATING REVENUES			
1 Remove requested final revenue increase	(68,948)	(71,364)	
2 Billing determinants I-75	23,744	17,598	
3 Imputed revenue for discounted service I-77	0	0	
4 Miscellaneous non-utility income I-77	2	1	
Total	<u>(45,202)</u>	<u>(53,765)</u>	
OPERATION & MAINTENANCE EXPENSE			
1 Reallocate salary of SSU's president S-8	(14)	(5)	
2 Correct attrition rate from 5.87% to 5.75% S-10	(4)	(2)	
3 Keystone Heights APT expenses I-58	0	0	
4 Hewitt study I-82	(61)	(33)	
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(92)	(34)	
6 Hepatitis Amortization Adjustment I-86	(2)	(1)	
7 Budgeted overtime to rate case expense S-11	(11)	(4)	
8 Remove SSU proposed repression adjustment I-74	2,244	0	
9 OAP Amortization I-86a	(12)	(5)	
10 Purchased power Deltona Lakes I-83	0	0	
11 Amortize Hurricane Preparedness Program S-13	(3)	(1)	
12 Conservation Expense I-92	(47)	(18)	
13 Current rate case expense I-93	30	11	
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(4)	(1)	
15 Jurisdiction Docket Expense I-95	(8)	(3)	
16 920199 rate case expense I-96	78	28	
17 True-up budget adjustment I-99	(83)	(86)	
18 Empty recognition normalization I-100	(4)	(1)	
19 Shareholder Expenses I-90	(55)	(20)	
20 Excess Unaccounted For Water I-21	0	0	
21 Excess Infiltration I-23		0	
22 Gains/Losses I-105	(19)	(7)	
Total	<u>1,933</u>	<u>(182)</u>	
DEPRECIATION EXPENSE-NET			
1 BVL Transfer I-11	0	0	
2 Plant slippage adjustment I-13	(284)	(1)	
3 Reallocate Common Plant River Park S-1	6	2	
4 Imputation of CIAC-MR I-48	0	0	
5 Net used and useful adjustment	(467)	(14)	
6 Marco ASR Cost Share I-51	0	0	
Total	<u>(745)</u>	<u>(13)</u>	
AMORTIZATION EXPENSE			
Marco Island Deferred Debit	<u>0</u>		
TAXES OTHER THAN INCOME			
1 RAFs on revenue adjustments above	(2,034)	(2,419)	
2 Reg Fees Marco Island I-107	0	0	
3 Non-used and useful property taxes I-108	(119)	22	
4 Discounts received on property taxes S-14	(90)	(33)	
Total	<u>(2,243)</u>	<u>(2,430)</u>	
INCOME TAXES			
To adjust to test year income tax expense	<u>(16,622)</u>	<u>(19,494)</u>	

SSU/ BUENAVENTURA LAKES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 7,894,223	0	\$ 7,894,223	5,563	7,899,786
2 LAND & LAND RIGHTS	41,400	0	41,400	0	41,400
3 NON-USED & USEFUL COMPONENTS	58,335	0	58,335	(17,125)	41,210
4 ACCUMULATED DEPRECIATION	(2,563,694)	0	(2,563,694)	(287,074)	(2,850,768)
5 CIAC	(3,609,298)	0	(3,609,298)	(128,808)	(3,738,106)
6 AMORTIZATION OF CIAC	1,015,026	0	1,015,026	87,356	1,102,382
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(64,448)	0	(64,448)	0	(64,448)
10 DEFERRED INCOME TAXES	302,547	0	302,547	(425,999)	(123,452)
11 WORKING CAPITAL ALLOWANCE	373,334	0	373,334	(123,790)	249,544
12 OTHER	0	0	0	0	0
RATE BASE	\$ 3,447,425	0	\$ 3,447,425	(889,877)	2,557,548

SSU/ BUENAVENTURA LAKES
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 17,642,717	0	\$ 17,642,717	(302,736)	17,339,981
2 LAND	992,827	0	992,827	(538)	992,289
3 NON-USED & USEFUL COMPONENTS	(531,528)	0	(531,528)	(85,854)	(617,382)
4 ACCUMULATED DEPRECIATION	(5,219,609)	0	(5,219,609)	(374,552)	(5,594,161)
5 CIAC	(7,103,699)	0	(7,103,699)	(285,489)	(7,389,188)
6 AMORTIZATION OF CIAC	1,469,972	0	1,469,972	245,723	1,715,695
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(51,632)	0	(51,632)	0	(51,632)
10 DEFERRED INCOME TAXES	742,704	0	742,704	(1,057,971)	(315,267)
11 WORKING CAPITAL ALLOWANCE	299,092	0	299,092	(99,173)	199,919
12 OTHER	0	0	0	0	0
RATE BASE	\$ 8,240,844	0	\$ 8,240,844	(1,960,590)	6,280,254
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SSU/ BUENAVENTURA LAKES ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/96		SCHEDULE NO. 3-C DOCKET NO. 950495-WS PAGE 1 OF 1	
EXPLANATION	WATER	WASTEWATER	
PLANT IN SERVICE			
1 BVL transfer I-11	31,494	(284,536)	
2 To adjust for Plant Slippage/Double Bookings I-13	(29,030)	(20,683)	
3 Realloc of River Park common plant S-1	3,099	2,483	
Total	<u>5,563</u>	<u>(302,736)</u>	
LAND			
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0	
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0	
3 Collier pits land cost I-7	0	0	
4 Section 35 PHFU I-9	0	0	
5 Deltona Lakes PHFU I-10	0	0	
6 BVL transfer I-11	0	(538)	
Total	<u>0</u>	<u>(538)</u>	
NON-USED AND USEFUL			
To reflect net non-used and useful adjustment	<u>(17,125)</u>	<u>(85,854)</u>	
ACCUMULATED DEPRECIATION			
1 BVL transfer I-11	(283,987)	(372,035)	
2 Plant Slippage/Double Bookings I-13	(1,528)	(1,268)	
3 Reverse Depr on prior N-U/U assets I-46	0	0	
4 Realloc of River Park Common Plant S-1	(1,559)	(1,249)	
Total	<u>(287,074)</u>	<u>(374,552)</u>	
CIAC			
1 BVL transfer I-11	(126,635)	(285,489)	
2 Imputation of CIAC-MR I-48	(2,173)	0	
3 Marco ASR Cost Share I-51	0	0	
Total	<u>(128,808)</u>	<u>(285,489)</u>	
ACCUM. AMORT. OF CIAC			
1 Deltona Lakes correction-water S-4	0	0	
2 BVL transfer I-11	87,319	245,723	
3 Correction for Guideline rates I-47	0	0	
4 Imputation of CIAC-MR I-48	37	0	
5 Marco ASR Cost Share I-51	0	0	
Total	<u>87,356</u>	<u>245,723</u>	
DEFERRED INCOME TAXES			
1 Debit Deferred Taxes on CIAC	(418,325)	(1,041,126)	
2 Credit Deferred Taxes on Depreciation	(7,674)	(16,845)	
Total	<u>(425,999)</u>	<u>(1,057,971)</u>	
WORKING CAPITAL			
To reflect the plant specific allocation	<u>(123,790)</u>	<u>(99,173)</u>	
OTHER			
Marco Island deferred debit-water I-62	<u>0</u>		

SSU/ BUENAVENTURA LAKES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,303,589	568,032 \$	1,871,621	(635,710)	1,235,911	395,805	1,631,716
OPERATING EXPENSES:						32.03%	
2 OPERATION AND MAINTENANCE	920,478	54,535 \$	975,013	(91,382)	883,631 \$		883,631
3 DEPRECIATION	244,214	0	244,214	(2,498)	241,716		241,716
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	99,929	110,602	210,531	(31,280)	179,251	17,811	197,062
6 INCOME TAXES	(69,225)	155,417	86,192	(176,796)	(90,604)	145,811	55,207
7 TOTAL OPERATING EXPENSES	1,195,396	320,554 \$	1,515,950	(301,956)	1,213,994	163,622	1,377,616
8 OPERATING INCOME	108,193	247,478 \$	355,671	(333,754)	21,917	232,182	254,099
9 RATE BASE	3,447,425	\$	3,447,425		2,557,548		2,557,548
RATE OF RETURN	3.14%		10.32%		0.86%		9.94%

SSU/ BUENAVENTURA LAKES
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	2,780,493	656,484 \$	3,436,977	(631,233)	2,805,744	257,567	3,063,311
OPERATING EXPENSES						9.18%	
2 OPERATION AND MAINTENANCE	1,539,414	62,624 \$	1,602,038	(104,555)	1,497,483 \$		1,497,483
3 DEPRECIATION	453,990	0	453,990	(24,659)	429,331		429,331
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	181,030	218,730	399,760	(35,119)	364,641	11,590	376,232
6 INCOME TAXES	34,540	96,441	130,981	(89,561)	41,420	94,885	136,305
7 TOTAL OPERATING EXPENSES	2,208,974	377,795 \$	2,586,769	(253,894)	2,332,875	106,476	2,439,351
8 OPERATING INCOME	571,519	278,689 \$	850,208	(377,339)	472,869	151,091	623,960
9 RATE BASE	8,240,844	\$	8,240,844		6,280,254		6,280,254
RATE OF RETURN	6.94%		10.32%		7.53%		9.94%

SSU/ BUENAVENTURA LAKES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(568,032)	(656,484)
2 Billing determinants I-75	(68,115)	24,901
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	437	350
Total	<u>(635,710)</u>	<u>(631,233)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(2,711)	(2,172)
2 Correct attrition rate from 5.87% to 5.75% S-10	(877)	(702)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(12,239)	(14,084)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(18,463)	(14,791)
6 Hepatitis Amortization Adjustment I-86	(481)	(386)
7 Budgeted overtime to rate case expense S-11	(2,125)	(1,702)
8 Remove SSU proposed repression adjustment I-74	6,646	0
9 OAP Amortization I-86a	(2,450)	(1,962)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(533)	(427)
12 Conservation Expense I-92	(9,465)	(7,583)
13 Current rate case expense I-93	5,974	4,784
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(7,443)	(5,963)
15 Jurisdiction Docket Expense I-95	(1,538)	(1,232)
16 920199 rate case expense I-96	(14,714)	(11,788)
17 True-up budget adjustment I-99	(16,604)	(37,200)
18 Empty recognition normalization I-100	(750)	(601)
19 Shareholder Expenses I-90	(10,917)	(8,746)
20 Excess Unaccounted for Water I-21	(2,692)	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	0	0
Total	<u>(91,382)</u>	<u>(104,555)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	(2,217)	(18,982)
2 Plant slippage adjustment I-13	(1,018)	(845)
3 Reallocate Common Plant River Park S-1	1,272	1,019
4 Imputation of CIAC-MR I-48	(74)	0
5 Net used and useful adjustment	(461)	(5,851)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(2,498)</u>	<u>(24,659)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(28,607)	(28,405)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	63	(708)
4 Discounts received on property taxes S-14	(2,736)	(6,005)
Total	<u>(31,280)</u>	<u>(35,119)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(176,796)</u>	<u>(89,561)</u>

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SSU/ BURNT STORE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 6,773,192	0	\$ 6,773,192	(107,030)	6,666,162
2 LAND & LAND RIGHTS	33,695	0	33,695	0	33,695
3 NON-USED & USEFUL COMPONENTS	(1,472,550)	0	(1,472,550)	(749,385)	(2,221,935)
4 ACCUMULATED DEPRECIATION	(1,383,040)	144,511	(1,238,529)	(137,515)	(1,376,044)
5 CIAC	(355,357)	(12)	(355,369)	0	(355,369)
6 AMORTIZATION OF CIAC	71,305	0	71,305	0	71,305
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,871)	0	(2,871)	0	(2,871)
10 DEFERRED INCOME TAXES	(21,287)	0	(21,287)	(48,760)	(70,047)
11 WORKING CAPITAL ALLOWANCE	16,628	0	16,628	(5,514)	11,114
12 OTHER	0	0	0	0	0
RATE BASE	\$ 3,659,715	144,499	\$ 3,804,214	(1,048,203)	2,756,011
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SSU/ BURNT STORE SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 5,418,671	0	\$ 5,418,671	(16,237)	5,402,434
2 LAND	33,549	0	33,549	0	33,549
3 NON-USED & USEFUL COMPONENTS	(1,073,438)	0	(1,073,438)	205,154	(868,284)
4 ACCUMULATED DEPRECIATION	(1,827,061)	247,282	(1,579,779)	(246,954)	(1,826,733)
5 CIAC	(3,813,225)	0	(3,813,225)	0	(3,813,225)
6 AMORTIZATION OF CIAC	1,222,060	0	1,222,060	0	1,222,060
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,488)	0	(2,488)	0	(2,488)
10 DEFERRED INCOME TAXES	(60,822)	0	(60,822)	(17,404)	(78,226)
11 WORKING CAPITAL ALLOWANCE	14,414	0	14,414	(4,779)	9,635
12 OTHER	0	0	0	0	0
RATE BASE	\$ (88,340)	247,282	\$ 158,942	(80,220)	78,722
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SSU/ BURNT STORE ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-C DOCKET NO. 950495-WS PAGE 1 OF 1	
EXPLANATION	WATER	WASTEWATER		
PLANT IN SERVICE				
1 BVL transfer I-11	0	0		
2 To adjust for plant slippage I-13	(107,168)	(16,357)		
3 Realloc of River Park common plant S-1	138	120		
Total	<u>(107,030)</u>	<u>(16,237)</u>		
LAND				
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0		
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0		
3 Collier pits land cost I-7	0	0		
4 Section 35 PHFU I-9	0	0		
5 Deltona Lakes PHFU I-10	0	0		
6 BVL transfer I-11	0	0		
Total	<u>0</u>	<u>0</u>		
NON-USED AND USEFUL				
To reflect net non-used and useful adjustment	<u>(749,385)</u>	<u>205,154</u>		
ACCUMULATED DEPRECIATION				
1 BVL transfer I-11	0	0		
2 Plant Slippage/Double Bookings I-13	1,662	388		
3 Reverse Depr on prior N-U/U assets I-46	(139,108)	(247,282)		
4 Realloc of River Park Common Plant S-1	(69)	(60)		
Total	<u>(137,515)</u>	<u>(246,954)</u>		
CIAC				
1 BVL transfer I-11	0	0		
2 Imputation of CIAC-MR I-48	0	0		
3 Marco ASR Cost Share I-51	0	0		
Total	<u>0</u>	<u>0</u>		
ACCUM. AMORT. OF CIAC				
1 Deltona Lakes correction-water S-4	0	0		
2 BVL transfer I-11	0	0		
3 Correction for Guideline rates I-47	0	0		
4 Imputation of CIAC-MR I-48	0	0		
5 Marco ASR Cost Share I-51	0	0		
Total	<u>0</u>	<u>0</u>		
DEFERRED INCOME TAXES				
1 Debit Deferred Taxes on CIAC	(42,284)	(12,156)		
2 Credit Deferred Taxes on Depreciation	(6,476)	(5,248)		
Total	<u>(48,760)</u>	<u>(17,404)</u>		
WORKING CAPITAL				
To reflect the plant specific allocation	<u>(5,514)</u>	<u>(4,779)</u>		
OTHER				
Marco Island deferred debit-water I-62	<u>0</u>			

SSU/ BURNT STORE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	193,233	810,414 \$	1,003,647	(377,845)	625,802	144,458	770,260
OPERATING EXPENSES:						23.08%	
2 OPERATION AND MAINTENANCE	205,011	4,953 \$	209,964	(1,288)	208,676 \$		208,676
3 DEPRECIATION	180,941	0	180,941	(45,808)	135,133		135,133
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	84,260	35,329	119,589	(33,612)	85,977	6,501	92,478
6 INCOME TAXES	(193,459)	294,129	100,670	(93,731)	6,939	53,217	60,156
7 TOTAL OPERATING EXPENSES	276,753	334,411 \$	611,164	(174,439)	436,725	59,718	496,443
8 OPERATING INCOME	(83,520)	476,003 \$	392,483	(203,406)	189,077	84,740	273,817
9 RATE BASE	3,659,715	\$	3,804,214		2,756,011		2,756,011
RATE OF RETURN	-2.28%		10.32%		6.86%		9.94%

SSU/ BURNT STORE STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	296,322	(53,429)\$	242,893	156,944	399,837	(144,486)	255,351
OPERATING EXPENSES						-36.14%	
2 OPERATION AND MAINTENANCE	190,367	5,376 \$	195,743	(3,773)	191,970 \$		191,970
3 DEPRECIATION	12,919	0	12,919	7,103	20,022		20,022
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	73,555	(36,822)	36,733	5,465	42,198	(6,502)	35,696
6 INCOME TAXES	(230)	(18,670)	(18,900)	71,969	53,069	(53,227)	(159)
7 TOTAL OPERATING EXPENSES	276,611	(50,116)\$	226,495	80,764	307,259	(59,729)	247,530
8 OPERATING INCOME	19,711	(3,313)\$	16,398	76,180	92,578	(84,757)	7,821
9 RATE BASE	(88,340)	\$	158,942		78,722		78,722
RATE OF RETURN	-22.31%		10.32%		117.60%		9.94%

SSU/ BURNT STORE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(810,414)	53,429
2 Billing determinants I-75	432,550	103,498
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	19	17
Total	<u>(377,845)</u>	<u>156,944</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(121)	(105)
2 Correct attrition rate from 5.87% to 5.75% S-10	(39)	(34)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(545)	(679)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(822)	(713)
6 Hepatitis Amortization Adjustment I-86	(21)	(19)
7 Budgeted overtime to rate case expense S-11	(95)	(82)
8 Remove SSU proposed repression adjustment I-74	1,482	0
9 OAP Amortization I-86a	(109)	(95)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(24)	(21)
12 Conservation Expense I-92	(422)	(365)
13 Current rate case expense I-93	266	231
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(35)	(30)
15 Jurisdiction Docket Expense I-95	(68)	(59)
16 920199 rate case expense I-96	692	586
17 True-up budget adjustment I-99	(740)	(1,793)
18 Empty recognition normalization I-100	(33)	(29)
19 Shareholder Expenses I-90	(486)	(421)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(168)	(145)
Total	<u>(1,288)</u>	<u>(3,773)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(3,247)	(707)
3 Reallocate Common Plant River Park S-1	57	49
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(42,618)	7,762
6 Marco ASR Cost Share I-51	0	0
Total	<u>(45,808)</u>	<u>7,103</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(17,003)	7,062
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(14,301)	273
4 Discounts received on property taxes S-14	(2,308)	(1,871)
Total	<u>(33,612)</u>	<u>5,465</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(93,731)</u>	<u>71,969</u>

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SSU/ CARLTON VILLAGE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 442,006	0	\$ 442,006	(27,396)	414,610
2 LAND & LAND RIGHTS	6,711	0	6,711	0	6,711
3 NON-USED & USEFUL COMPONENTS	(61,260)	0	(61,260)	(135)	(61,395)
4 ACCUMULATED DEPRECIATION	(28,501)	0	(28,501)	440	(28,061)
5 CIAC	(46,532)	(288)	(46,820)	0	(46,820)
6 AMORTIZATION OF CIAC	12,862	0	12,862	0	12,862
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(944)	0	(944)	0	(944)
10 DEFERRED INCOME TAXES	(257)	0	(257)	5,200	4,943
11 WORKING CAPITAL ALLOWANCE	5,470	0	5,470	(1,814)	3,656
12 OTHER	0	0	0	0	0
RATE BASE	\$ 329,555	(288)	\$ 329,267	(23,705)	305,562

SSU/ CARLTON VILLAGE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
<u>PLANT IN SERVICE</u>		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(27,441)	0
3 Realloc of River Park common plant S-1	45	0
Total	<u>(27,396)</u>	<u>0</u>
<u>LAND</u>		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
<u>NON-USED AND USEFUL</u>		
To reflect net non-used and useful adjustment	<u>(135)</u>	<u>0</u>
<u>ACCUMULATED DEPRECIATION</u>		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	463	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(23)	0
Total	<u>440</u>	<u>0</u>
<u>CIAC</u>		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
<u>ACCUM. AMORT. OF CIAC</u>		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
<u>DEFERRED INCOME TAXES</u>		
1 Debit Deferred Taxes on CIAC	5,603	0
2 Credit Deferred Taxes on Depreciation	(403)	0
Total	<u>5,200</u>	<u>0</u>
<u>WORKING CAPITAL</u>		
To reflect the plant specific allocation	<u>(1,814)</u>	<u>0</u>
<u>OTHER</u>		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ CARLTON VILLAGE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	25,134	64,662 \$	89,796	(57,822)	31,974	49,523	81,497
OPERATING EXPENSES:						154.89%	
2 OPERATION AND MAINTENANCE	26,220	1,095 \$	27,315	(950)	26,365 \$		26,365
3 DEPRECIATION	12,979	0	12,979	(883)	12,096		12,096
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,652	2,752	6,404	(2,740)	3,664	2,229	5,892
6 INCOME TAXES	(14,338)	23,465	9,127	(20,585)	(11,458)	18,244	6,786
7 TOTAL OPERATING EXPENSES	28,513	27,312 \$	55,825	(25,159)	30,666	20,473	51,139
8 OPERATING INCOME	(3,379)	37,350 \$	33,971	(32,663)	1,308	29,051	30,358
9 RATE BASE	329,555	\$	329,267		305,562		305,562
RATE OF RETURN	-1.03%		10.32%		0.43%		9.94%

SSU/ CARLTON VILLAGE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(64,662)	0
2 Billing determinants I-75	6,834	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	0
Total	<u>(57,822)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(40)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(13)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(179)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(271)	0
6 Hepatitis Amortization Adjustment I-86	(7)	0
7 Budgeted overtime to rate case expense S-11	(31)	0
8 Remove SSU proposed repression adjustment I-74	262	0
9 OAP Amortization I-86a	(36)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(8)	0
12 Conservation Expense I-92	(139)	0
13 Current rate case expense I-93	87	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(12)	0
15 Jurisdiction Docket Expense I-95	(23)	0
16 920199 rate case expense I-96	228	0
17 True-up budget adjustment I-99	(243)	0
18 Empty recognition normalization I-100	(11)	0
19 Shareholder Expenses I-90	(160)	0
20 Excess Unaccounted For Water I-21	(299)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(55)	0
Total	<u>(950)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(899)	0
3 Reallocate Common Plant River Park S-1	19	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(3)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(883)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(2,602)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	6	0
4 Discounts received on property taxes S-14	(144)	0
Total	<u>(2,740)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(20,585)</u>	<u>0</u>

SSU/ CHULUOTA SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,564,863	0	\$ 1,564,863	(190,830)	1,374,033
2 LAND & LAND RIGHTS	2,063	0	2,063	0	2,063
3 NON-USED & USEFUL COMPONENTS	(2,827)	0	(2,827)	(202,769)	(205,596)
4 ACCUMULATED DEPRECIATION	(212,377)	2,206	(210,171)	3,193	(206,978)
5 CIAC	(183,111)	(571)	(183,682)	0	(183,682)
6 AMORTIZATION OF CIAC	90,593	0	90,593	0	90,593
7 ACQUISITION ADJUSTMENTS - NET	11,667	0	11,667	0	11,667
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(4,977)	0	(4,977)	0	(4,977)
10 DEFERRED INCOME TAXES	(17,956)	0	(17,956)	8,971	(8,985)
11 WORKING CAPITAL ALLOWANCE	28,828	0	28,828	(9,559)	19,269
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,276,766	1,635	\$ 1,278,401	(390,994)	887,407

SSU/ CHULUOTA SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,809,388	0	\$ 1,809,388	(22,566)	1,786,822
2 LAND	287,046	0	287,046	0	287,046
3 NON-USED & USEFUL COMPONENTS	(257,121)	0	(257,121)	(151,030)	(408,151)
4 ACCUMULATED DEPRECIATION	(433,154)	33,185	(399,969)	244	(399,725)
5 CIAC	(98,793)	(56)	(98,849)	0	(98,849)
6 AMORTIZATION OF CIAC	59,131	0	59,131	0	59,131
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,004)	0	(1,004)	0	(1,004)
10 DEFERRED INCOME TAXES	(11,095)	0	(11,095)	(12,751)	(23,846)
11 WORKING CAPITAL ALLOWANCE	5,818	0	5,818	(1,929)	3,889
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,360,216	33,129	\$ 1,393,345	(188,032)	1,205,313

SSU/ CHULUOTA
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
<u>PLANT IN SERVICE</u>		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(191,069)	(22,614)
3 Realloc of River Park common plant S-1	239	48
Total	<u>(190,830)</u>	<u>(22,566)</u>
<u>LAND</u>		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
<u>NON-USED AND USEFUL</u>		
To reflect net non-used and useful adjustment	<u>(202,769)</u>	<u>(151,030)</u>
<u>ACCUMULATED DEPRECIATION</u>		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	3,313	268
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(120)	(24)
Total	<u>3,193</u>	<u>244</u>
<u>CIAC</u>		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
<u>ACCUM. AMORT. OF CIAC</u>		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
<u>DEFERRED INCOME TAXES</u>		
1 Debit Deferred Taxes on CIAC	10,306	(11,015)
2 Credit Deferred Taxes on Depreciation	(1,335)	(1,736)
Total	<u>8,971</u>	<u>(12,751)</u>
<u>WORKING CAPITAL</u>		
To reflect the plant specific allocation	<u>(9,559)</u>	<u>(1,929)</u>
<u>OTHER</u>		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ CHULUOTA STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	122,339	280,503 \$	402,842	(144,088)	258,754	55,328	314,082
OPERATING EXPENSES:						21.38%	
2 OPERATION AND MAINTENANCE	130,136	3,976 \$	134,112	(9,877)	124,235 \$		124,235
3 DEPRECIATION	55,614	0	55,614	(10,936)	44,678		44,678
4 AMORTIZATION	801	0	801	0	801		801
5 TAXES OTHER THAN INCOME	31,894	12,657	44,551	(10,487)	34,064	2,490	36,554
6 INCOME TAXES	(65,884)	101,755	35,871	(36,606)	(735)	20,382	19,647
7 TOTAL OPERATING EXPENSES	152,561	118,388 \$	270,949	(67,905)	203,044	22,872	225,916
8 OPERATING INCOME	(30,222)	162,115 \$	131,893	(76,183)	55,710	32,456	88,166
9 RATE BASE	1,276,766	\$	1,278,401		887,407		887,407
RATE OF RETURN	-2.37%		10.32%		6.28%		9.94%

SSU/ CHULUOTA
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	45,577	304,679 \$	350,256	(256,497)	93,759	203,469	297,228
OPERATING EXPENSES						217.01%	
2 OPERATION AND MAINTENANCE	66,769	1,668 \$	68,437	(1,524)	66,913 \$		66,913
3 DEPRECIATION	55,285	0	55,285	(11,038)	44,247		44,247
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	38,178	7,095	45,273	(14,827)	30,446	9,156	39,602
6 INCOME TAXES	(75,173)	112,682	37,509	(85,750)	(48,241)	74,956	26,715
7 TOTAL OPERATING EXPENSES	85,059	121,445 \$	206,504	(113,140)	93,364	84,112	177,477
8 OPERATING INCOME	(39,482)	183,234 \$	143,752	(143,357)	395	119,356	119,751
9 RATE BASE	1,360,216	\$	1,393,345		1,205,313		1,205,313
RATE OF RETURN	-2.90%		10.32%		0.03%		9.94%

SSU/ CHULUOTA
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(280,503)	(304,679)
2 Billing determinants I-75	136,381	48,175
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	34	7
Total	<u>(144,088)</u>	<u>(256,497)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(209)	(42)
2 Correct attrition rate from 5.87% to 5.75% S-10	(68)	(14)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(945)	(274)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(1,426)	(288)
6 Hepatitis Amortization Adjustment I-86	(37)	(8)
7 Budgeted overtime to rate case expense S-11	(164)	(33)
8 Remove SSU proposed repression adjustment I-74	1,993	0
9 OAP Amortization I-86a	(189)	(38)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(41)	(8)
12 Conservation Expense I-92	(731)	(148)
13 Current rate case expense I-93	461	93
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(61)	(12)
15 Jurisdiction Docket Expense I-95	(119)	(24)
16 920199 rate case expense I-96	1,199	237
17 True-up budget adjustment I-99	(8,348)	(724)
18 Empty recognition normalization I-100	(58)	(12)
19 Shareholder Expenses I-90	(843)	(170)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(291)	(59)
Total	<u>(9,877)</u>	<u>(1,524)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(6,490)	(509)
3 Reallocate Common Plant River Park S-1	98	20
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(4,543)	(10,549)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(10,936)</u>	<u>(11,038)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(6,484)	(11,542)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(3,527)	(2,666)
4 Discounts received on property taxes S-14	(476)	(619)
Total	<u>(10,487)</u>	<u>(14,827)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(36,606)</u>	<u>(85,750)</u>

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SSU/ CITRUS PARK SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 179,756	(3,025)	\$ 176,731	(113)	176,618
2 LAND & LAND RIGHTS	2,823	0	2,823	0	2,823
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(45,166)	2,476	(42,690)	(16)	(42,706)
5 CIAC	(127,227)	(40)	(127,267)	0	(127,267)
6 AMORTIZATION OF CIAC	51,930	0	51,930	0	51,930
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,631)	0	(2,631)	0	(2,631)
10 DEFERRED INCOME TAXES	1,791	0	1,791	25,771	27,562
11 WORKING CAPITAL ALLOWANCE	15,239	0	15,239	(5,053)	10,186
12 OTHER	0	0	0	0	0
RATE BASE	\$ 76,515	(589)	\$ 75,926	20,589	96,515
	=====	=====	=====	=====	=====

SSU/ CITRUS PARK SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 528,695	0	\$ 528,695	(85)	528,610
2 LAND	345,327	0	345,327	0	345,327
3 NON-USED & USEFUL COMPONENTS	0	0	0	(62,811)	(62,811)
4 ACCUMULATED DEPRECIATION	(270,974)	0	(270,974)	(12)	(270,986)
5 CIAC	(106,437)	0	(106,437)	0	(106,437)
6 AMORTIZATION OF CIAC	57,969	0	57,969	0	57,969
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,994)	0	(1,994)	0	(1,994)
10 DEFERRED INCOME TAXES	(4,677)	0	(4,677)	21,054	16,377
11 WORKING CAPITAL ALLOWANCE	11,549	0	11,549	(3,829)	7,720
12 OTHER	0	0	0	0	0
RATE BASE	\$ 559,458	0	\$ 559,458	(45,683)	513,775

SSU/ CITRUS PARK
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
<u>PLANT IN SERVICE</u>		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(239)	(181)
3 Realloc of River Park common plant S-1	126	96
Total	<u>(113)</u>	<u>(85)</u>
<u>LAND</u>		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
<u>NON-USED AND USEFUL</u>		
To reflect net non-used and useful adjustment	<u>0</u>	<u>(62,811)</u>
<u>ACCUMULATED DEPRECIATION</u>		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	48	36
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(64)	(48)
Total	<u>(16)</u>	<u>(12)</u>
<u>CIAC</u>		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
<u>ACCUM. AMORT. OF CIAC</u>		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
<u>DEFERRED INCOME TAXES</u>		
1 Debit Deferred Taxes on CIAC	25,943	21,568
2 Credit Deferred Taxes on Depreciation	(172)	(514)
Total	<u>25,771</u>	<u>21,054</u>
<u>WORKING CAPITAL</u>		
To reflect the plant specific allocation	<u>(5,053)</u>	<u>(3,829)</u>
<u>OTHER</u>		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ CITRUS PARK
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	59,669	25,069 \$	84,738	(19,474)	65,264	19,400	84,664
OPERATING EXPENSES:						29.73%	
2 OPERATION AND MAINTENANCE	58,181	2,587 \$	60,768	(2,031)	58,737 \$		58,737
3 DEPRECIATION	6,676	0	6,676	28	6,704		6,704
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,311	1,260	7,571	(937)	6,634	873	7,507
6 INCOME TAXES	(6,309)	8,198	1,889	(6,909)	(5,020)	7,147	2,127
7 TOTAL OPERATING EXPENSES	64,859	12,045 \$	76,904	(9,849)	67,055	8,020	75,075
8 OPERATING INCOME	(5,190)	13,024 \$	7,834	(9,625)	(1,791)	11,380	9,589
9 RATE BASE	76,515	\$	75,926		96,515		96,515
RATE OF RETURN	-6.78%		10.32%		-1.86%		9.94%

SSU/ CITRUS PARK STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	94,606	88,381 \$	182,987	(3,772)	179,215	(15,931)	163,284
OPERATING EXPENSES						-8.89%	
2 OPERATION AND MAINTENANCE	67,966	2,381 \$	70,347	(3,023)	67,324 \$		67,324
3 DEPRECIATION	23,628	0	23,628	(5,826)	17,802		17,802
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	13,736	4,084	17,820	(1,461)	16,359	(717)	15,642
6 INCOME TAXES	(16,484)	29,957	13,473	3,867	17,340	(5,869)	11,471
7 TOTAL OPERATING EXPENSES	88,846	36,422 \$	125,268	(6,443)	118,825	(6,586)	112,239
8 OPERATING INCOME	5,760	51,959 \$	57,719	2,671	60,390	(9,345)	51,045
9 RATE BASE	559,458	\$	559,458		513,775		513,775
RATE OF RETURN	1.03%		10.32%		11.75%		9.94%

SSU/ CITRUS PARK
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(25,069)	(88,381)
2 Billing determinants I-75	5,577	84,595
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	18	14
Total	<u>(19,474)</u>	<u>(3,772)</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(111)	(84)
2 Correct attrition rate from 5.87% to 5.75% S-10	(36)	(27)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(500)	(544)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(754)	(571)
6 Hepatitis Amortization Adjustment I-86	(20)	(15)
7 Budgeted overtime to rate case expense S-11	(87)	(66)
8 Remove SSU proposed repression adjustment I-74	511	0
9 OAP Amortization I-86a	(100)	(76)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(22)	(16)
12 Conservation Expense I-92	(386)	(293)
13 Current rate case expense I-93	244	185
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(32)	(24)
15 Jurisdiction Docket Expense I-95	(63)	(48)
16 920199 rate case expense I-96	634	470
17 True-up budget adjustment I-99	(678)	(1,436)
18 Empty recognition normalization I-100	(31)	(23)
19 Shareholder Expenses I-90	(446)	(338)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(154)	(117)
Total	<u>(2,031)</u>	<u>(3,023)</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(24)	(18)
3 Reallocate Common Plant River Park S-1	52	39
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	(5,847)
6 Marco ASR Cost Share I-51	0	0
Total	<u>28</u>	<u>(5,826)</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	(876)	(170)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	(1,108)
4 Discounts received on property taxes S-14	(61)	(183)
Total	<u>(937)</u>	<u>(1,461)</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>(6,909)</u>	<u>3,867</u>

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SSU/ CITRUS SPRINGS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 5,661,630	(2,000)	\$ 5,659,630	(573)	5,659,057
2 LAND & LAND RIGHTS	7,251	3,400	10,651	0	10,651
3 NON-USED & USEFUL COMPONENTS	(1,775,868)	0	(1,775,868)	(894,542)	(2,670,410)
4 ACCUMULATED DEPRECIATION	(1,132,273)	133,463	(998,810)	(130,056)	(1,128,866)
5 CIAC	(611,895)	0	(611,895)	0	(611,895)
6 AMORTIZATION OF CIAC	87,393	0	87,393	(2,678)	84,715
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(961,506)	0	(961,506)	0	(961,506)
9 UNFUNDED POST-RETIRE. BENEFITS	(13,453)	0	(13,453)	0	(13,453)
10 DEFERRED INCOME TAXES	56,078	0	56,078	(53,179)	2,899
11 WORKING CAPITAL ALLOWANCE	77,932	0	77,932	(25,841)	52,091
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,395,289	134,863	\$ 1,530,152	(1,106,869)	423,283

SSU/ CITRUS SPRINGS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,715,195	0 \$	1,715,195	(6,566)	1,708,629
2 LAND	24,119	0	24,119	0	24,119
3 NON-USED & USEFUL COMPONENTS	(274,711)	0	(274,711)	466	(274,245)
4 ACCUMULATED DEPRECIATION	(732,973)	0	(732,973)	146	(732,827)
5 CIAC	(107,126)	0	(107,126)	(1,695)	(108,821)
6 AMORTIZATION OF CIAC	10,655	0	10,655	(157)	10,498
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(5,141)	0	(5,141)	0	(5,141)
10 DEFERRED INCOME TAXES	(25,201)	0	(25,201)	17,515	(7,686)
11 WORKING CAPITAL ALLOWANCE	29,783	0	29,783	(9,876)	19,907
12 OTHER	0	0	0	0	0
RATE BASE	\$ 634,600	0 \$	634,600	(168)	634,432

SSU/ CITRUS SPRINGS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(1,220)	(6,813)
3 Realloc of River Park common plant S-1	647	247
Total	<u>(573)</u>	<u>(6,566)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(894,542)</u>	<u>466</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	244	270
3 Reverse Depr on prior N-U/U assets I-46	(129,975)	0
4 Realloc of River Park Common Plant S-1	(325)	(124)
Total	<u>(130,056)</u>	<u>146</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	(1,695)
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>(1,695)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(2,678)	(185)
4 Imputation of CIAC-MR I-48	0	28
5 Marco ASR Cost Share I-51	0	0
Total	<u>(2,678)</u>	<u>(157)</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(47,681)	19,175
2 Credit Deferred Taxes on Depreciation	(5,498)	(1,660)
Total	<u>(53,179)</u>	<u>17,515</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(25,841)</u>	<u>(9,876)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ CITRUS SPRINGS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	324,156	324,614 \$	648,770	(113,201)	535,569	(102,816)	432,753
OPERATING EXPENSES:						-19.20%	
2 OPERATION AND MAINTENANCE	245,374	12,451 \$	257,825	(12,812)	245,013 \$		245,013
3 DEPRECIATION	92,631	0	92,631	(26,896)	65,735		65,735
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	113,602	(5,228)	108,374	(31,367)	77,007	(4,627)	72,380
6 INCOME TAXES	(87,608)	119,682	32,074	13,373	45,447	(37,876)	7,571
7 TOTAL OPERATING EXPENSES	363,999	126,905 \$	490,904	(57,702)	433,202	(42,503)	390,699
8 OPERATING INCOME	(39,843)	197,709 \$	157,866	(55,499)	102,367	(60,313)	42,054
9 RATE BASE	1,395,289	\$	1,530,152		423,283		423,283
RATE OF RETURN	-2.86%		10.32%		24.18%		9.94%

SSU/ CITRUS SPRINGS STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	211,020	101,316 \$	312,336	(129,154)	183,182	122,307	305,489
OPERATING EXPENSES						66.77%	
2 OPERATION AND MAINTENANCE	144,534	6,386 \$	150,920	(7,796)	143,124 \$		143,124
3 DEPRECIATION	50,020	0	50,020	(536)	49,484		49,484
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	38,942	(2,169)	36,773	(6,213)	30,560	5,504	36,064
6 INCOME TAXES	(24,641)	33,793	9,152	(40,424)	(31,272)	45,057	13,785
7 TOTAL OPERATING EXPENSES	208,855	38,010 \$	246,865	(54,969)	191,896	50,561	242,457
8 OPERATING INCOME	2,165	63,306 \$	65,471	(74,185)	(8,714)	71,746	63,032
9 RATE BASE	634,600	\$	634,600		634,432		634,432
RATE OF RETURN	0.34%		10.32%		-1.37%		9.94%

SSU/ CITRUS SPRINGS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(324,614)	(101,316)
2 Billing determinants I-75	211,322	(27,873)
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	91	35
Total	<u>(113,201)</u>	<u>(129,154)</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(566)	(216)
2 Correct attrition rate from 5.87% to 5.75% S-10	(183)	(70)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(2,555)	(1,402)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(3,854)	(1,473)
6 Hepatitis Amortization Adjustment I-86	(101)	(38)
7 Budgeted overtime to rate case expense S-11	(444)	(170)
8 Remove SSU proposed repression adjustment I-74	1,949	0
9 OAP Amortization I-86a	(511)	(195)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(111)	(43)
12 Conservation Expense I-92	(1,976)	(755)
13 Current rate case expense I-93	1,247	476
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(164)	(63)
15 Jurisdiction Docket Expense I-95	(321)	(123)
16 920199 rate case expense I-96	3,242	1,211
17 True-up budget adjustment I-99	(3,466)	(3,704)
18 Empty recognition normalization I-100	(157)	(60)
19 Shareholder Expenses I-90	(2,279)	(871)
20 Excess Unaccounted For Water I-21	(1,776)	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(786)	(300)
Total	<u>(12,812)</u>	<u>(7,796)</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(122)	(399)
3 Reallocate Common Plant River Park S-1	266	101
4 Imputation of CIAC-MR I-48	0	(55)
5 Net used and useful adjustment	(27,040)	(182)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(26,896)</u>	<u>(536)</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	0	0
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	(5,094)	(5,812)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(24,313)	191
4 Discounts received on property taxes S-14	(1,960)	(592)
Total	<u>(31,367)</u>	<u>(6,213)</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>13,373</u>	<u>(40,424)</u>

SSU/ CRYSTAL RIVER
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 211,688	0 \$	211,688	(23)	211,665
2 LAND & LAND RIGHTS	19,180	0	19,180	0	19,180
3 NON-USED & USEFUL COMPONENTS	(37,994)	0	(37,994)	(6,095)	(44,089)
4 ACCUMULATED DEPRECIATION	(53,733)	0	(53,733)	(3)	(53,736)
5 CIAC	(126,158)	(36)	(126,194)	0	(126,194)
6 AMORTIZATION OF CIAC	42,019	0	42,019	(136)	41,883
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(555)	0	(555)	0	(555)
10 DEFERRED INCOME TAXES	(2,544)	0	(2,544)	25,669	23,125
11 WORKING CAPITAL ALLOWANCE	3,213	0	3,213	(1,065)	2,148
12 OTHER	0	0	0	0	0
RATE BASE	\$ 55,116	(36) \$	55,080	18,347	73,427

SSU/ CRYSTAL RIVER
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(50)	0
3 Realloc of River Park common plant S-1	27	0
Total	<u>(23)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(6,095)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	10	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(13)	0
Total	<u>(3)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(136)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(136)</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	25,875	0
2 Credit Deferred Taxes on Depreciation	(206)	0
Total	<u>25,669</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,065)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ CRYSTAL RIVER STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	12,925	17,530 \$	30,455	6,097	36,552	(4,555)	31,997
OPERATING EXPENSES:						-12.46%	
2 OPERATION AND MAINTENANCE	17,391	722 \$	18,113	(366)	17,747 \$		17,747
3 DEPRECIATION	3,348	0	3,348	(173)	3,175		3,175
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,364	815	2,179	217	2,396	(205)	2,191
6 INCOME TAXES	(5,038)	6,170	1,132	2,136	3,268	(1,678)	1,590
7 TOTAL OPERATING EXPENSES	17,065	7,707 \$	24,772	1,813	26,585	(1,883)	24,702
8 OPERATING INCOME	(4,140)	9,823 \$	5,683	4,284	9,967	(2,672)	7,295
9 RATE BASE	55,116	\$	55,080		73,427		73,427
RATE OF RETURN	-7.51%		10.32%		13.57%		9.94%

SSU/ CRYSTAL RIVER
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(17,530)	0
2 Billing determinants I-75	23,623	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	4	0
Total	<u>6,097</u>	<u>0</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(23)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(8)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(105)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(159)	0
6 Hepatitis Amortization Adjustment I-86	(4)	0
7 Budgeted overtime to rate case expense S-11	(18)	0
8 Remove SSU proposed repression adjustment I-74	168	0
9 OAP Amortization I-86a	(21)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(5)	0
12 Conservation Expense I-92	(81)	0
13 Current rate case expense I-93	51	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(7)	0
15 Jurisdiction Docket Expense I-95	(13)	0
16 920199 rate case expense I-96	134	0
17 True-up budget adjustment I-99	(143)	0
18 Empty recognition normalization I-100	(6)	0
19 Shareholder Expenses I-90	(94)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(32)	0
Total	<u>(366)</u>	<u>0</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(5)	0
3 Reallocate Common Plant River Park S-1	11	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(179)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(173)</u>	<u>0</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	274	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	15	0
4 Discounts received on property taxes S-14	(73)	0
Total	<u>217</u>	<u>0</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense.	<u>2,136</u>	<u>0</u>

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SSU/ DAETWYLER SHORES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 137,046	(32,542)\$	104,504	(40)	104,464
2 LAND & LAND RIGHTS	(1,746)	0	(1,746)	0	(1,746)
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,308)	(2,308)
4 ACCUMULATED DEPRECIATION	(61,767)	14,173	(47,594)	(6)	(47,600)
5 CIAC	(48,130)	47,237	(893)	0	(893)
6 AMORTIZATION OF CIAC	30,260	(30,137)	123	(69)	54
7 ACQUISITION ADJUSTMENTS - NET	11,200	0	11,200	0	11,200
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(937)	0	(937)	0	(937)
10 DEFERRED INCOME TAXES	(1,693)	0	(1,693)	7,596	5,903
11 WORKING CAPITAL ALLOWANCE	5,427	0	5,427	(1,799)	3,628
12 OTHER	0	0	0	0	0
RATE BASE	\$ 69,660	(1,269)\$	68,391	3,374	71,765
	=====	=====	=====	=====	=====

SSU/ DAETWYLER SHORES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
<u>PLANT IN SERVICE</u>		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(85)	0
3 Realloc of River Park common plant S-1	45	0
Total	<u>(40)</u>	<u>0</u>
<u>LAND</u>		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
<u>NON-USED AND USEFUL</u>		
To reflect net non-used and useful adjustment	<u>(2,308)</u>	<u>0</u>
<u>ACCUMULATED DEPRECIATION</u>		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	17	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(23)	0
Total	<u>(6)</u>	<u>0</u>
<u>CIAC</u>		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
<u>ACCUM. AMORT. OF CIAC</u>		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(69)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(69)</u>	<u>0</u>
<u>DEFERRED INCOME TAXES</u>		
1 Debit Deferred Taxes on CIAC	7,697	0
2 Credit Deferred Taxes on Depreciation	(101)	0
Total	<u>7,596</u>	<u>0</u>
<u>WORKING CAPITAL</u>		
To reflect the plant specific allocation	<u>(1,799)</u>	<u>0</u>
<u>OTHER</u>		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ DAETWYLER SHORES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	28,224	29,801 \$	57,825	(21,712)	36,113	22,408	58,521
OPERATING EXPENSES:						62.05%	
2 OPERATION AND MAINTENANCE	39,018	(1,003) \$	38,015	1,090	39,105 \$		39,105
3 DEPRECIATION	4,724	0	4,724	(92)	4,632		4,632
4 AMORTIZATION	509	0	509	0	509		509
5 TAXES OTHER THAN INCOME	4,289	1,372	5,661	(1,116)	4,545	1,008	5,553
6 INCOME TAXES	(9,443)	11,302	1,859	(8,522)	(6,663)	8,255	1,591
7 TOTAL OPERATING EXPENSES	39,097	11,671 \$	50,768	(8,640)	42,128	9,263	51,391
8 OPERATING INCOME	(10,873)	17,930 \$	7,057	(13,072)	(6,015)	13,145	7,130
9 RATE BASE	69,660	\$	68,391		71,765		71,765
RATE OF RETURN	-15.61%		10.32%		-8.38%		9.94%

SSU/ DAETWYLER SHORES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(29,601)	0
2 Billing determinants I-75	7,883	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	0
Total	<u>(21,712)</u>	<u>0</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(39)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(13)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(178)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(268)	0
6 Hepatitis Amortization Adjustment I-86	(7)	0
7 Budgeted overtime to rate case expense S-11	(31)	0
8 Remove SSU proposed repression adjustment I-74	1,994	0
9 OAP Amortization I-86a	(36)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(8)	0
12 Conservation Expense I-92	(138)	0
13 Current rate case expense I-93	87	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(11)	0
15 Jurisdiction Docket Expense I-95	(22)	0
16 920199 rate case expense I-96	226	0
17 True-up budget adjustment I-99	(241)	0
18 Empty recognition normalization I-100	(11)	0
19 Shareholder Expenses I-90	(159)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(55)	0
Total	<u>1,090</u>	<u>0</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(9)	0
3 Reallocate Common Plant River Park S-1	18	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(101)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(92)</u>	<u>0</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	(977)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(103)	0
4 Discounts received on property taxes S-14	(36)	0
Total	<u>(1,116)</u>	<u>0</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>(8,522)</u>	<u>0</u>

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SSU/ DEEP CREEK SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 4,958,750	0 \$	4,958,750	(11,750)	4,947,000
2 LAND & LAND RIGHTS	8,432	0	8,432	0	8,432
3 NON-USED & USEFUL COMPONENTS	(1,352,378)	0	(1,352,378)	63,126	(1,289,252)
4 ACCUMULATED DEPRECIATION	(1,696,413)	123,948	(1,572,465)	(123,812)	(1,696,277)
5 CIAC	(543,100)	0	(543,100)	(26,123)	(569,223)
6 AMORTIZATION OF CIAC	132,726	0	132,726	304	133,030
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(22,125)	0	(22,125)	0	(22,125)
10 DEFERRED INCOME TAXES	(90,829)	0	(90,829)	53,318	(37,511)
11 WORKING CAPITAL ALLOWANCE	128,164	0	128,164	(42,497)	85,667
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,523,227	123,948 \$	1,647,175	(87,433)	1,559,742
	=====	=====	=====	=====	=====

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DOCKET NO. 950495-WS
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SSU/ DEEP CREEK SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 9,324,366	0 \$	9,324,366	(10,099)	9,314,267
2 LAND	14,202	0	14,202	0	14,202
3 NON-USED & USEFUL COMPONENTS	(42,422)	0	(42,422)	82,363	39,941
4 ACCUMULATED DEPRECIATION	(2,991,268)	234,974	(2,756,294)	(234,939)	(2,991,233)
5 CIAC	(9,499,375)	0	(9,499,375)	0	(9,499,375)
6 AMORTIZATION OF CIAC	2,991,319	0	2,991,319	0	2,991,319
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(22,507)	0	(22,507)	0	(22,507)
10 DEFERRED INCOME TAXES	(179,783)	0	(179,783)	(9,049)	(188,832)
11 WORKING CAPITAL ALLOWANCE	130,378	0	130,378	(43,231)	87,147
12 OTHER	0	0	0	0	0
RATE BASE	\$ (275,090)	234,974	\$ (40,116)	(214,955)	(255,071)

SSU/ DEEP CREEK
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(12,814)	(11,181)
3 Realloc of River Park common plant S-1	1,064	1,082
Total	<u>(11,750)</u>	<u>(10,099)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>63,126</u>	<u>82,363</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	671	579
3 Reverse Depr on prior N-U/U assets I-46	(123,948)	(234,974)
4 Realloc of River Park Common Plant S-1	(535)	(544)
Total	<u>(123,812)</u>	<u>(234,939)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(26,123)	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>(26,123)</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	304	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>304</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	58,124	0
2 Credit Deferred Taxes on Depreciation	(4,806)	(9,049)
Total	<u>53,318</u>	<u>(9,049)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(42,497)</u>	<u>(43,231)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ DEEP CREEK STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,591,938	222,559 \$	1,814,497	(226,268)	1,588,229	262,722	1,850,951
OPERATING EXPENSES:						16.54%	
2 OPERATION AND MAINTENANCE	1,401,013	(65,997) \$	1,335,016	55,083	1,390,099 \$		1,390,099
3 DEPRECIATION	100,193	0	100,193	97	100,290		100,290
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	183,192	(11,620)	171,572	(11,418)	160,154	11,823	171,976
6 INCOME TAXES	(75,486)	113,264	37,778	(100,941)	(63,163)	96,785	33,622
7 TOTAL OPERATING EXPENSES	1,608,912	35,647 \$	1,644,559	(57,179)	1,587,380	108,607	1,695,987
8 OPERATING INCOME	(16,974)	186,912 \$	169,938	(169,089)	849	154,115	154,964
9 RATE BASE	1,523,227	\$	1,647,175		1,559,742		1,559,742
RATE OF RETURN	-1.11%		10.32%		0.05%		9.94%

SSU/ DEEP CREEK
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,798,389	5,621 \$	1,804,010	45,828	1,849,838	8,181	1,858,019
OPERATING EXPENSES						0.44%	
2 OPERATION AND MAINTENANCE	1,645,549	23,191 \$	1,668,740	(45,576)	1,623,164 \$		1,623,164
3 DEPRECIATION	23,746	0	23,746	17,813	41,559		41,559
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	217,128	(22,633)	194,495	486	194,981	368	195,349
6 INCOME TAXES	(44,774)	(34,059)	(78,833)	73,765	(5,068)	3,014	(2,054)
7 TOTAL OPERATING EXPENSES	1,841,649	(33,501)\$	1,808,148	46,489	1,854,637	3,382	1,858,019
8 OPERATING INCOME	(43,260)	39,122 \$	(4,138)	(661)	(4,799)	4,799	0
9 RATE BASE	(275,090)	\$	(40,116)		(255,071)		(255,071)
RATE OF RETURN	15.73%		10.32%		1.88%		0.00%

**SSU/ DEEP CREEK
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(222,559)	(5,621)
2 Billing determinants I-75	(3,859)	51,297
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	150	152
Total	<u>(226,268)</u>	<u>45,828</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(931)	(947)
2 Correct attrition rate from 5.87% to 5.75% S-10	(301)	(306)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(4,202)	(6,139)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(6,338)	(6,448)
6 Hepatitis Amortization Adjustment I-86	(165)	(168)
7 Budgeted overtime to rate case expense S-11	(730)	(742)
8 Remove SSU proposed repression adjustment I-74	87,812	0
9 OAP Amortization I-86a	(841)	(855)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(183)	(186)
12 Conservation Expense I-92	(3,249)	(3,306)
13 Current rate case expense I-93	2,050	2,085
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(2,555)	(2,599)
15 Jurisdiction Docket Expense I-95	(528)	(537)
16 920199 rate case expense I-96	(5,051)	(5,138)
17 True-up budget adjustment I-99	(5,700)	(16,216)
18 Empty recognition normalization I-100	(257)	(262)
19 Shareholder Expenses I-90	(3,748)	(3,812)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	0	0
Total	<u>55,083</u>	<u>(45,576)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(741)	(546)
3 Reallocate Common Plant River Park S-1	437	444
4 Imputation of CIAC-MR I-48	(609)	0
5 Net used and useful adjustment	1,009	17,915
6 Marco ASR Cost Share I-51	0	0
Total	<u>97</u>	<u>17,813</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(10,182)	2,062
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	477	1,649
4 Discounts received on property taxes S-14	(1,713)	(3,225)
Total	<u>(11,418)</u>	<u>486</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(100,941)</u>	<u>73,765</u>

SSU/DELTONA LAKES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 23,099,486	0 \$	23,099,486	(145,600)	22,953,886
2 LAND & LAND RIGHTS	140,180	33,000	173,180	(33,000)	140,180
3 NON-USED & USEFUL COMPONENTS	(671,977)	0	(671,977)	(1,141,642)	(1,813,619)
4 ACCUMULATED DEPRECIATION	(6,600,121)	122,163	(6,477,958)	(117,316)	(6,595,274)
5 CIAC	(8,831,391)	0	(8,831,391)	(72,366)	(8,903,757)
6 AMORTIZATION OF CIAC	2,011,586	0	2,011,586	(54,868)	1,956,718
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(171,213)	0	(171,213)	0	(171,213)
10 DEFERRED INCOME TAXES	981,930	0	981,930	(617,039)	364,891
11 WORKING CAPITAL ALLOWANCE	991,794	0	991,794	(328,860)	662,934
12 OTHER	0	0	0	0	0
RATE BASE	\$ 10,950,274	155,163 \$	11,105,437	(2,510,691)	8,594,746

SSU/DELTONA LAKES
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 15,220,332	0 \$	15,220,332	(4,648)	15,215,684
2 LAND	305,802	0	305,802	0	305,802
3 NON-USED & USEFUL COMPONENTS	0	0	0	(927,295)	(927,295)
4 ACCUMULATED DEPRECIATION	(4,264,354)	0	(4,264,354)	(258)	(4,264,612)
5 CIAC	(693,101)	0	(693,101)	(26,743)	(719,844)
6 AMORTIZATION OF CIAC	253,851	0	253,851	(18,248)	235,603
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(34,604)	0	(34,604)	0	(34,604)
10 DEFERRED INCOME TAXES	(263,056)	0	(263,056)	(21,279)	(284,335)
11 WORKING CAPITAL ALLOWANCE	200,451	0	200,451	(66,466)	133,985
12 OTHER	0	0	0	0	0
RATE BASE	\$ 10,725,321	0 \$	10,725,321	(1,064,937)	9,660,384

SSU/DELTONA LAKES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(153,833)	(6,312)
3 Realloc of River Park common plant S-1	8,233	1,664
Total	<u>(145,600)</u>	<u>(4,648)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	(33,000)	0
6 BVL transfer I-11	0	0
Total	<u>(33,000)</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(1,141,642)</u>	<u>(927,295)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	8,988	579
3 Reverse Depr on prior N-U/U assets I-46	(122,163)	0
4 Realloc of River Park Common Plant S-1	(4,141)	(837)
Total	<u>(117,316)</u>	<u>(258)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(72,366)	(26,743)
3 Marco ASR Cost Share I-51	0	0
Total	<u>(72,366)</u>	<u>(26,743)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(55,884)	(18,850)
4 Imputation of CIAC-MR I-48	1,016	602
5 Marco ASR Cost Share I-51	0	0
Total	<u>(54,868)</u>	<u>(18,248)</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(594,741)	(6,497)
2 Credit Deferred Taxes on Depreciation	(22,298)	(14,782)
Total	<u>(617,039)</u>	<u>(21,279)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(328,860)</u>	<u>(66,466)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/DELTONA LAKES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	5,303,619	602,613 \$	5,906,232	(1,383,224)	4,523,008	620,847	5,143,855
OPERATING EXPENSES:						13.73%	
2 OPERATION AND MAINTENANCE	3,087,741	132,315 \$	3,220,056	(283,159)	2,936,897 \$		2,936,897
3 DEPRECIATION	707,260	0	707,260	(38,057)	669,203		669,203
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	491,656	57,173	548,829	(79,742)	469,087	27,938	497,025
6 INCOME TAXES	128,144	156,197	284,341	(326,237)	(41,896)	228,715	186,819
7 TOTAL OPERATING EXPENSES	4,414,801	345,685 \$	4,760,486	(727,194)	4,033,292	256,653	4,289,944
8 OPERATING INCOME	888,818	256,928 \$	1,145,746	(656,030)	489,716	364,194	853,911
9 RATE BASE	10,950,274	\$	11,105,437		8,594,746		8,594,746
RATE OF RETURN	8.12%		10.32%		5.70%		9.94%

SSU/DELTONA LAKES STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,810,132	1,774,051 \$	3,584,183	(1,162,028)	2,422,155	837,887	3,260,042
OPERATING EXPENSES						34.59%	
2 OPERATION AND MAINTENANCE	999,801	42,770 \$	1,042,571	(52,470)	990,101 \$		990,101
3 DEPRECIATION	706,366	0	706,366	(53,936)	652,430		652,430
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	401,934	82,995	484,929	(78,700)	406,229	37,705	443,934
6 INCOME TAXES	(360,619)	604,405	243,786	(338,664)	(94,878)	308,670	213,792
7 TOTAL OPERATING EXPENSES	1,747,482	730,170 \$	2,477,652	(523,770)	1,953,882	346,375	2,300,257
8 OPERATING INCOME	62,650	1,043,881 \$	1,106,531	(638,258)	468,273	491,512	959,785
9 RATE BASE	10,725,321	\$	10,725,321		9,660,384		9,660,384
RATE OF RETURN	0.58%		10.32%		4.85%		9.94%

SSU/DELTONA LAKES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(602,613)	(1,774,051)
2 Billing determinants I-75	(780,845)	610,863
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	234	1,160
Total	<u>(1,383,224)</u>	<u>(1,162,028)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(7,203)	(1,456)
2 Correct attrition rate from 5.87% to 5.75% S-10	(2,329)	(471)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(32,514)	(9,439)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(49,048)	(9,913)
6 Hepatitis Amortization Adjustment I-86	(1,279)	(259)
7 Budgeted overtime to rate case expense S-11	(5,645)	(1,141)
8 Remove SSU proposed repression adjustment I-74	45,015	0
9 OAP Amortization I-86a	(18,973)	(1,315)
10 Purchased power Deltona Lakes I-88	(56,916)	0
11 Amortize Hurricane Preparedness Program S-13	(1,416)	(286)
12 Conservation Expense I-92	(25,146)	(5,082)
13 Current rate case expense I-93	15,864	3,206
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(2,089)	(422)
15 Jurisdiction Docket Expense I-95	(4,085)	(826)
16 920199 rate case expense I-96	41,253	8,153
17 True-up budget adjustment I-99	(131,780)	(24,932)
18 Empty recognition normalization I-100	(1,992)	(403)
19 Shareholder Expenses I-90	(29,002)	(5,862)
20 Excess Unaccounted for Water I-21	(5,868)	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(10,006)	(2,022)
Total	<u>(283,159)</u>	<u>(52,470)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(5,992)	(386)
3 Reallocate Common Plant River Park S-1	3,380	683
4 Imputation of CIAC-MR I-48	(2,032)	(1,203)
5 Net used and useful adjustment	(33,413)	(53,030)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(38,057)</u>	<u>(53,936)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(62,245)	(52,291)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(9,548)	(21,140)
4 Discounts received on property taxes S-14	(7,949)	(5,269)
Total	<u>(79,742)</u>	<u>(78,700)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(326,237)</u>	<u>(338,664)</u>

SSU/DOL RAY MANOR SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 129,239	0	\$ 129,239	(2,647)	126,592
2 LAND & LAND RIGHTS	188	0	188	0	188
3 NON-USED & USEFUL COMPONENTS	(5,523)	0	(5,523)	(852)	(6,375)
4 ACCUMULATED DEPRECIATION	(51,840)	0	(51,840)	57	(51,783)
5 CIAC	(11,326)	0	(11,326)	0	(11,326)
6 AMORTIZATION OF CIAC	9,197	0	9,197	0	9,197
7 ACQUISITION ADJUSTMENTS - NET	6,439	0	6,439	0	6,439
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(450)	0	(450)	0	(450)
10 DEFERRED INCOME TAXES	(2,427)	0	(2,427)	26	(2,401)
11 WORKING CAPITAL ALLOWANCE	2,605	0	2,605	(864)	1,741
12 OTHER	0	0	0	0	0
RATE BASE	\$ 76,102	0	\$ 76,102	(4,280)	71,822

SSU/ DOL RAY MANOR
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(2,669)	0
3 Realloc of River Park common plant S-1	22	0
Total	<u>(2,647)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(852)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	68	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(11)	0
Total	<u>57</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	26	0
2 Credit Deferred Taxes on Depreciation	(123)	0
Total	<u>(97)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(864)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ DOL RAY MANOR STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	20,172	26,822 \$	46,994	39,251	86,245	(42,574)	43,671
OPERATING EXPENSES:						-49.36%	
2 OPERATION AND MAINTENANCE	26,498	639 \$	27,137	(251)	26,886 \$		26,886
3 DEPRECIATION	4,267	0	4,267	(1,635)	2,632		2,632
4 AMORTIZATION	396	0	396	0	396		396
5 TAXES OTHER THAN INCOME	4,263	1,048	5,311	1,641	6,952	(1,916)	5,036
6 INCOME TAXES	(7,664)	9,696	2,032	15,237	17,269	(15,684)	1,585
7 TOTAL OPERATING EXPENSES	27,760	11,383 \$	39,143	14,992	54,135	(17,600)	36,535
8 OPERATING INCOME	(7,588)	15,439 \$	7,851	24,259	32,110	(24,975)	7,136
9 RATE BASE	76,102	\$	76,102		71,822		71,822
RATE OF RETURN	-9.97%		10.32%		44.71%		9.94%

SSU/ DOL RAY MANOR
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	26,822	0
2 Billing determinants I-75	12,426	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	3	0
Total	<u>39,251</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(19)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(6)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(85)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(129)	0
6 Hepatitis Amortization Adjustment I-86	(3)	0
7 Budgeted overtime to rate case expense S-11	(15)	0
8 Remove SSU proposed repression adjustment I-74	417	0
9 OAP Amortization I-86a	(17)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(4)	0
12 Conservation Expense I-92	(301)	0
13 Current rate case expense I-93	42	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(5)	0
15 Jurisdiction Docket Expense I-95	(11)	0
16 920199 rate case expense I-96	108	0
17 True-up budget adjustment I-99	(116)	0
18 Empty recognition normalization I-100	(5)	0
19 Shareholder Expenses I-90	(76)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(26)	0
Total	<u>(251)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(124)	0
3 Reallocate Common Plant River Park S-1	9	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(1,520)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(1,635)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	1,766	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(82)	0
4 Discounts received on property taxes S-14	(44)	0
Total	<u>1,641</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>15,237</u>	<u>0</u>

SSU/ DRUID HILLS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 423,603	0 \$	423,603	(3,964)	419,639
2 LAND & LAND RIGHTS	780	0	780	0	780
3 NON-USED & USEFUL COMPONENTS	0	0	0	(16,687)	(16,687)
4 ACCUMULATED DEPRECIATION	(158,309)	0	(158,309)	233	(158,076)
5 CIAC	(44,771)	0	(44,771)	0	(44,771)
6 AMORTIZATION OF CIAC	34,903	0	34,903	0	34,903
7 ACQUISITION ADJUSTMENTS - NET	13,007	0	13,007	0	13,007
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,866)	0	(1,866)	0	(1,866)
10 DEFERRED INCOME TAXES	(7,770)	0	(7,770)	1,419	(6,351)
11 WORKING CAPITAL ALLOWANCE	10,811	0	10,811	(3,585)	7,226
12 OTHER	0	0	0	0	0
RATE BASE	\$ 270,368	0 \$	270,388	(22,585)	247,803

**SSU/ DRUID HILLS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(4,054)	0
3 Realloc of River Park common plant S-1	90	0
Total	<u>(3,964)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(16,687)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	278	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(45)	0
Total	<u>233</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	1,419	0
2 Credit Deferred Taxes on Depreciation	(408)	0
Total	<u>1,011</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(3,585)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ DRUID HILLS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	71,670	45,908 \$	117,578	54,104	171,682	(61,483)	110,199
OPERATING EXPENSES:						-35.81%	
2 OPERATION AND MAINTENANCE	48,148	1,337 \$	49,485	(1,336)	48,149 \$		48,149
3 DEPRECIATION	16,390	0	16,390	(98)	16,292		16,292
4 AMORTIZATION	902	0	902	0	902		902
5 TAXES OTHER THAN INCOME	13,422	2,161	15,583	1,947	17,530	(2,767)	14,763
6 INCOME TAXES	(9,038)	16,360	7,322	20,801	28,123	(22,650)	5,473
7 TOTAL OPERATING EXPENSES	69,824	19,858 \$	89,682	21,314	110,996	(25,416)	85,580
8 OPERATING INCOME	1,846	26,050 \$	27,896	32,790	60,686	(36,066)	24,620
9 RATE BASE	270,388	\$	270,388		247,803		247,803
RATE OF RETURN	0.68%		10.32%		24.49%		9.94%

SSU/ DRUID HILLS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	45,908	0
2 Billing determinants I-75	8,183	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	13	0
Total	54,104	0
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(79)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(25)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(354)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(535)	0
6 Hepatitis Amortization Adjustment I-86	(14)	0
7 Budgeted overtime to rate case expense S-11	(62)	0
8 Remove SSU proposed repression adjustment I-74	906	0
9 OAP Amortization I-86a	(71)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(15)	0
12 Conservation Expense I-92	(274)	0
13 Current rate case expense I-93	173	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(23)	0
15 Jurisdiction Docket Expense I-95	(45)	0
16 920199 rate case expense I-96	450	0
17 True-up budget adjustment I-99	(481)	0
18 Empty recognition normalization I-100	(22)	0
19 Shareholder Expenses I-90	(316)	0
20 Excess Unaccounted For Water I-21	(440)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(109)	0
Total	(1,336)	0
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(135)	0
3 Reallocate Common Plant River Park S-1	37	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	(98)	0
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	2,435	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(343)	0
4 Discounts received on property taxes S-14	(145)	0
Total	1,947	0
INCOME TAXES		
To adjust to test year income tax expense	20,801	0

SSU/ EAST LAKE HARRIS ESTATES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 560,157	0	\$ 560,157	(56)	560,101
2 LAND & LAND RIGHTS	1,096	0	1,096	0	1,096
3 NON-USED & USEFUL COMPONENTS	0	0	0	(65,012)	(65,012)
4 ACCUMULATED DEPRECIATION	(46,766)	0	(46,766)	(7)	(46,773)
5 CIAC	(5,366)	0	(5,366)	0	(5,366)
6 AMORTIZATION OF CIAC	1,858	0	1,858	0	1,858
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,297)	0	(1,297)	0	(1,297)
10 DEFERRED INCOME TAXES	(9,162)	0	(9,162)	(945)	(10,107)
11 WORKING CAPITAL ALLOWANCE	7,511	0	7,511	(2,490)	5,021
12 OTHER	0	0	0	0	0
RATE BASE	\$ 508,031	0	\$ 508,031	(68,510)	439,521

SSU/ EAST LAKE HARRIS ESTATES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(118)	0
3 Realloc of River Park common plant S-1	62	0
Total	<u>(56)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(65,012)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	24	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(31)	0
Total	<u>(7)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(945)	0
2 Credit Deferred Taxes on Depreciation	(544)	0
Total	<u>(1,489)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,490)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ EAST LAKE HARRIS ESTATES
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	18,038	102,853 \$	120,891	115,013	235,904	(130,665)	105,239
OPERATING EXPENSES:						-55.39%	
2 OPERATION AND MAINTENANCE	24,600	1,356 \$	25,956	(1,116)	24,840 \$		24,840
3 DEPRECIATION	19,426	0	19,426	14	19,440		19,440
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,979	4,686	8,665	4,731	13,396	(5,880)	7,517
6 INCOME TAXES	(22,914)	37,345	14,431	43,479	57,910	(48,136)	9,774
7 TOTAL OPERATING EXPENSES	25,091	43,387 \$	68,478	47,109	115,587	(54,016)	61,571
8 OPERATING INCOME	(7,053)	59,466 \$	52,413	67,904	120,317	(76,649)	43,668
9 RATE BASE	508,031	\$	508,031		439,521		439,521
RATE OF RETURN	-1.39%		10.32%		27.37%		9.94%

SSU/ EAST LAKE HARRIS ESTATES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	102,853	0
2 Billing determinants I-75	12,151	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	9	0
Total	<u>115,013</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(55)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(18)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(246)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(371)	0
6 Hepatitis Amortization Adjustment I-86	(10)	0
7 Budgeted overtime to rate case expense S-11	(43)	0
8 Remove SSU proposed repression adjustment I-74	137	0
9 OAP Amortization I-86a	(49)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(11)	0
12 Conservation Expense I-92	(190)	0
13 Current rate case expense I-93	120	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(16)	0
15 Jurisdiction Docket Expense I-95	(31)	0
16 920199 rate case expense I-96	312	0
17 True-up budget adjustment I-99	(334)	0
18 Empty recognition normalization I-100	(15)	0
19 Shareholder Expenses I-90	(220)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(76)	0
Total	<u>(1,116)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(12)	0
3 Reallocate Common Plant River Park S-1	26	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>14</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	5,176	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(250)	0
4 Discounts received on property taxes S-14	(194)	0
Total	<u>4,731</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>43,479</u>	<u>0</u>

SSU/ FERN PARK SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 331,628	0	\$ 331,628	(66,216)	265,412
2 LAND & LAND RIGHTS	1,353	0	1,353	0	1,353
3 NON-USED & USEFUL COMPONENTS	0	0	0	(17,359)	(17,359)
4 ACCUMULATED DEPRECIATION	(48,586)	0	(48,586)	1,565	(47,021)
5 CIAC	(18,571)	0	(18,571)	0	(18,571)
6 AMORTIZATION OF CIAC	10,544	0	10,544	0	10,544
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,349)	0	(1,349)	0	(1,349)
10 DEFERRED INCOME TAXES	(5,304)	0	(5,304)	3,855	(1,449)
11 WORKING CAPITAL ALLOWANCE	7,815	0	7,815	(2,591)	5,224
12 OTHER	0	0	0	0	0
RATE BASE	\$ 277,530	0	\$ 277,530	(80,747)	196,783

SSU/ FERN PARK
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(66,281)	0
3 Realloc of River Park common plant S-1	65	0
Total	<u>(66,216)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(17,359)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	1,598	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(33)	0
Total	<u>1,565</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	3,855	0
2 Credit Deferred Taxes on Depreciation	(258)	0
Total	<u>3,597</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,591)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ FERN PARK STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	33,373	52,601 \$	85,974	62,225	148,199	(78,095)	70,104
OPERATING EXPENSES:						-52.70%	
2 OPERATION AND MAINTENANCE	30,639	1,358 \$	31,997	(1,013)	30,984 \$		30,984
3 DEPRECIATION	11,076	0	11,076	(1,433)	9,643		9,643
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,024	2,433	6,457	2,613	9,070	(3,514)	5,555
6 INCOME TAXES	(11,018)	18,829	7,811	25,329	33,140	(28,770)	4,371
7 TOTAL OPERATING EXPENSES	34,721	22,620 \$	57,341	25,496	82,837	(32,284)	50,553
8 OPERATING INCOME	(1,348)	29,981 \$	28,633	36,729	65,362	(45,811)	19,551
9 RATE BASE	277,530	\$	277,530		196,783		196,783
RATE OF RETURN	-0.49%		10.32%		33.22%		9.94%

SSU/ FERN PARK
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	52,601	0
2 Billing determinants I-75	9,615	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	9	0
Total	<u>62,225</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(57)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(18)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(256)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(386)	0
6 Hepatitis Amortization Adjustment I-86	(10)	0
7 Budgeted overtime to rate case expense S-11	(44)	0
8 Remove SSU proposed repression adjustment I-74	288	0
9 OAP Amortization I-86a	(51)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(11)	0
12 Conservation Expense I-92	(198)	0
13 Current rate case expense I-93	125	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(16)	0
15 Jurisdiction Docket Expense I-95	(32)	0
16 920199 rate case expense I-96	325	0
17 True-up budget adjustment I-99	(348)	0
18 Empty recognition normalization I-100	(16)	0
19 Shareholder Expenses I-90	(229)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(79)	0
Total	<u>(1,013)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(1,621)	0
3 Reallocate Common Plant River Park S-1	27	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	161	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(1,433)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	2,800	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(95)	0
4 Discounts received on property taxes S-14	(92)	0
Total	<u>2,613</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>25,329</u>	<u>0</u>

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SSU/FERN TERRACE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 137,279	0 \$	137,279	(40)	137,239
2 LAND & LAND RIGHTS	1,131	0	1,131	0	1,131
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(41,639)	0	(41,639)	(35)	(41,674)
5 CIAC	(10,578)	(45)	(10,623)	0	(10,623)
6 AMORTIZATION OF CIAC	3,958	0	3,958	0	3,958
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(922)	0	(922)	0	(922)
10 DEFERRED INCOME TAXES	(704)	0	(704)	2,323	1,619
11 WORKING CAPITAL ALLOWANCE	5,340	0	5,340	(1,771)	3,569
12 OTHER	0	0	0	0	0
RATE BASE	\$ 93,865	(45) \$	93,820	477	94,297

SSU/FERN TERRACE ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-C DOCKET NO. 950495-WS PAGE 1 OF 1		
EXPLANATION	WATER	WASTEWATER			
PLANT IN SERVICE					
1 BVL transfer I-11	0	0			
2 To adjust for Plant Slippage/Double Bookings I-13	(84)	0			
3 Realloc of River Park common plant S-1	44	0			
Total	<u>(40)</u>	<u>0</u>			
LAND					
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0			
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0			
3 Collier pits land cost I-7	0	0			
4 Section 35 PHFU I-9	0	0			
5 Deltona Lakes PHFU I-10	0	0			
6 BVL transfer I-11	0	0			
Total	<u>0</u>	<u>0</u>			
NON-USED AND USEFUL					
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>			
ACCUMULATED DEPRECIATION					
1 BVL transfer I-11	0	0			
2 Plant Slippage/Double Bookings I-13	(13)	0			
3 Reverse Depr on prior N-U/U assets I-46	0	0			
4 Realloc of River Park Common Plant S-1	(22)	0			
Total	<u>(35)</u>	<u>0</u>			
CIAC					
1 BVL transfer I-11	0	0			
2 Imputation of CIAC-MR I-48	0	0			
3 Marco ASR Cost Share I-51	0	0			
Total	<u>0</u>	<u>0</u>			
ACCUM. AMORT. OF CIAC					
1 Deltona Lakes correction-water S-4	0	0			
2 BVL transfer I-11	0	0			
3 Correction for Guideline rates I-47	0	0			
4 Imputation of CIAC-MR I-48	0	0			
5 Marco ASR Cost Share I-51	0	0			
Total	<u>0</u>	<u>0</u>			
DEFERRED INCOME TAXES					
1 Debit Deferred Taxes on CIAC	2,456	0			
2 Credit Deferred Taxes on Depreciation	(133)	0			
Total	<u>2,323</u>	<u>0</u>			
WORKING CAPITAL					
To reflect the plant specific allocation	<u>(1,771)</u>	<u>0</u>			
OTHER					
Marco Island deferred debit-water I-62	<u>0</u>				

SSU/FERN TERRACE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	23,276	24,672 \$	47,948	(23,522)	24,426	22,128	46,554
OPERATING EXPENSES:						90.59%	
2 OPERATION AND MAINTENANCE	23,981	985 \$	24,966	(507)	24,459 \$		24,459
3 DEPRECIATION	6,060	0	6,060	10	6,070		6,070
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,515	1,161	4,676	(1,106)	3,570	996	4,565
6 INCOME TAXES	(6,122)	8,690	2,568	(8,628)	(6,060)	8,152	2,092
7 TOTAL OPERATING EXPENSES	27,434	10,836 \$	38,270	(10,232)	28,038	9,148	37,185
8 OPERATING INCOME	(4,158)	13,836 \$	9,678	(13,290)	(3,612)	12,981	9,369
9 RATE BASE	93,865	\$	93,820		94,297		94,297
RATE OF RETURN	-4.43%		10.32%		-3.83%		9.94%

SSU/FERN TERRACE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(24,672)	0
2 Billing determinants I-75	1,146	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	4	0
Total	<u>(23,522)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(39)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(13)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(175)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(264)	0
6 Hepatitis Amortization Adjustment I-86	(7)	0
7 Budgeted overtime to rate case expense S-11	(30)	0
8 Remove SSU proposed repression adjustment I-74	247	0
9 OAP Amortization I-86a	(35)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(6)	0
12 Conservation Expense I-92	0	0
13 Current rate case expense I-93	85	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(11)	0
15 Jurisdiction Docket Expense I-95	(22)	0
16 920199 rate case expense I-96	222	0
17 True-up budget adjustment I-99	(238)	0
18 Empty recognition normalization I-100	(11)	0
19 Shareholder Expenses I-90	(156)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(54)	0
Total	<u>(507)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(8)	0
3 Reallocate Common Plant River Park S-1	18	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>10</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,058)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(48)	0
4 Discounts received on property taxes S-14	0	0
Total	<u>(1,106)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(8,628)</u>	<u>0</u>

SSU/FISHERMAN'S HAVEN SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 97,562	0	\$ 97,562	(44)	97,518
2 LAND & LAND RIGHTS	654	0	654	0	654
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(39,992)	0	(39,992)	(16)	(40,008)
5 CIAC	(36,370)	0	(36,370)	0	(36,370)
6 AMORTIZATION OF CIAC	22,020	0	22,020	0	22,020
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,042)	0	(1,042)	0	(1,042)
10 DEFERRED INCOME TAXES	(669)	0	(669)	(647)	(1,316)
11 WORKING CAPITAL ALLOWANCE	6,035	0	6,035	(2,001)	4,034
12 OTHER	0	0	0	0	0
RATE BASE	\$ 48,198	0	\$ 48,198	(2,708)	45,490

SSU/FISHERMAN'S HAVEN
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 416,645	0 \$	416,645	(77)	416,568
2 LAND	1,938	0	1,938	0	1,938
3 NON-USED & USEFUL COMPONENTS	(42,683)	0	(42,683)	(21,621)	(64,304)
4 ACCUMULATED DEPRECIATION	(113,657)	0	(113,657)	(16)	(113,673)
5 CIAC	(45,740)	0	(45,740)	0	(45,740)
6 AMORTIZATION OF CIAC	29,264	0	29,264	0	29,264
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,079)	0	(1,079)	0	(1,079)
10 DEFERRED INCOME TAXES	(7,999)	0	(7,999)	(405)	(8,404)
11 WORKING CAPITAL ALLOWANCE	6,252	0	6,252	(2,073)	4,179
12 OTHER	0	0	0	0	0
RATE BASE	\$ 242,941	0 \$	242,941	(24,192)	218,749

SSU/FISHERMAN'S HAVEN
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(94)	(98)
3 Realloc of River Park common plant S-1	50	21
Total	<u>(44)</u>	<u>(77)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>(21,621)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	9	10
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(25)	(26)
Total	<u>(16)</u>	<u>(16)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(552)	0
2 Credit Deferred Taxes on Depreciation	(95)	(405)
Total	<u>(647)</u>	<u>(405)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,001)</u>	<u>(2,073)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/FISHERMAN'S HAVEN STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	23,627	19,943 \$	43,570	(18,308)	25,262	16,818	42,080
OPERATING EXPENSES:						66.57%	
2 OPERATION AND MAINTENANCE	29,160	1,147 \$	30,307	(702)	29,605 \$		29,605
3 DEPRECIATION	3,782	0	3,782	12	3,794		3,794
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,302	964	3,266	(858)	2,408	757	3,165
6 INCOME TAXES	(5,637)	6,879	1,242	(6,441)	(5,199)	6,196	997
7 TOTAL OPERATING EXPENSES	29,607	8,990 \$	38,597	(7,989)	30,608	6,952	37,560
8 OPERATING INCOME	(5,980)	10,953 \$	4,973	(10,319)	(5,346)	9,865	4,520
9 RATE BASE	48,198	\$	48,198		45,490		45,490
RATE OF RETURN	-12.41%		10.32%		-11.75%		9.94%

SSU/FISHERMAN'S HAVEN STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	46,624	64,505 \$	111,129	(59,427)	51,702	51,904	103,606
OPERATING EXPENSES						100.39%	
2 OPERATION AND MAINTENANCE	48,178	1,746 \$	49,924	(1,638)	48,286 \$		48,286
3 DEPRECIATION	18,652	0	18,652	(1,339)	17,313		17,313
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,179	2,154	12,333	(3,210)	9,123	2,336	11,459
6 INCOME TAXES	(17,413)	22,569	5,156	(19,462)	(14,306)	19,121	4,815
7 TOTAL OPERATING EXPENSES	59,596	26,469 \$	86,065	(25,649)	60,416	21,457	81,873
8 OPERATING INCOME	(12,972)	38,036 \$	25,064	(33,778)	(8,714)	30,447	21,733
9 RATE BASE	242,941	\$	242,941		218,749		218,749
RATE OF RETURN	-5.34%		10.32%		-3.98%		9.94%

SSU/FISHERMAN'S HAVEN
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(19,943)	(64,505)
2 Billing determinants I-75	1,628	5,071
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	7	7
Total	<u>(18,308)</u>	<u>(59,427)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(44)	(45)
2 Correct attrition rate from 5.87% to 5.75% S-10	(14)	(15)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(198)	(294)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(298)	(309)
6 Hepatitis Amortization Adjustment I-86	(8)	(8)
7 Budgeted overtime to rate case expense S-11	(34)	(36)
8 Remove SSU proposed repression adjustment I-74	303	0
9 OAP Amortization I-86a	(40)	(41)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(9)	(9)
12 Conservation Expense I-92	(153)	(159)
13 Current rate case expense I-93	97	100
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(13)	(13)
15 Jurisdiction Docket Expense I-95	(25)	(26)
16 920199 rate case expense I-96	251	254
17 True-up budget adjustment I-99	(268)	(778)
18 Empty recognition normalization I-100	(12)	(13)
19 Shareholder Expenses I-90	(176)	(183)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(61)	(63)
Total	<u>(702)</u>	<u>(1,638)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(9)	(10)
3 Reallocate Common Plant River Park S-1	21	21
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	(1,351)
6 Marco ASR Cost Share I-51	0	0
Total	<u>12</u>	<u>(1,339)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(824)	(2,674)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	(392)
4 Discounts received on property taxes S-14	(34)	(144)
Total	<u>(858)</u>	<u>(3,210)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(6,441)</u>	<u>(19,462)</u>

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SSU/FLORIDA CENTRAL COMMERCE PARK
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,241,287	0	\$ 1,241,287	(14)	1,241,273
2 LAND	130,123	0	130,123	0	130,123
3 NON-USED & USEFUL COMPONENTS	(44,992)	0	(44,992)	(114,960)	(159,952)
4 ACCUMULATED DEPRECIATION	(356,206)	0	(356,206)	0	(356,206)
5 CIAC	(543,346)	0	(543,346)	(34,440)	(577,786)
6 AMORTIZATION OF CIAC	117,781	0	117,781	828	118,609
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(194,565)	0	(194,565)	0	(194,565)
9 UNFUNDED POST-RETIRE. BENEFITS	(322)	0	(322)	0	(322)
10 DEFERRED INCOME TAXES	(4,478)	0	(4,478)	(4,276)	(8,754)
11 WORKING CAPITAL ALLOWANCE	1,867	0	1,867	(619)	1,248
12 OTHER	0	0	0	0	0
RATE BASE	\$ 347,149	0	\$ 347,149	(153,481)	193,668

SSU/FLORIDA CENTRAL COMMERCE PARK
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	0	(29)
3 Realloc of River Park common plant S-1	0	15
Total	0	(14)
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	0	(114,960)
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	0	4
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	0	(8)
Total	0	(4)
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	(34,440)
3 Marco ASR Cost Share I-51	0	0
Total	0	(34,440)
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	828
5 Marco ASR Cost Share I-51	0	0
Total	0	828
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	0	(4,276)
2 Credit Deferred Taxes on Depreciation	0	(1,206)
Total	0	(5,482)
WORKING CAPITAL		
To reflect the plant specific allocation	0	(619)
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/FLORIDA CENTRAL COMMERCE PARK STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96					SCHEDULE NO. 4-B DOCKET NO. 950495-WS		
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	109,301	113,082 \$	222,383	(27,454)	194,929	898	195,827
OPERATING EXPENSES						0.46%	
2 OPERATION AND MAINTENANCE	107,444	3,478 \$	110,922	(459)	110,463 \$		110,463
3 DEPRECIATION	38,168	0	38,168	(5,925)	32,243		32,243
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	28,823	4,346	33,169	(3,280)	29,889	40	29,930
6 INCOME TAXES	(34,396)	38,706	4,310	(691)	3,619	331	3,950
7 TOTAL OPERATING EXPENSES	140,039	46,530 \$	186,569	(10,355)	176,214	371	176,586
8 OPERATING INCOME	(30,738)	66,552 \$	35,814	(17,099)	18,715	527	19,241
9 RATE BASE	347,149	\$	347,149		193,668		193,668
RATE OF RETURN	-8.85%		10.32%		9.66%		9.94%

SSU/FLORIDA CENTRAL COMMERCE PARK
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	0	(113,082)
2 Billing determinants I-75	0	85,626
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	0	2
Total	0	(27,454)
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	0	(14)
2 Correct attrition rate from 5.87% to 5.75% S-10	0	(4)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	0	(88)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	0	(92)
6 Hepatitis Amortization Adjustment I-86	0	(6)
7 Budgeted overtime to rate case expense S-11	0	(11)
8 Remove SSU proposed repression adjustment I-74	0	0
9 OAP Amortization I-86a	0	(12)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	0	(6)
12 Conservation Expense I-92	0	(47)
13 Current rate case expense I-93	0	68
14 Uniform Rate Docket-Reg. Comm. Exp I-94	0	(4)
15 Jurisdiction Docket Expense I-95	0	(9)
16 920199 rate case expense I-96	0	76
17 True-up budget adjustment I-99	0	(232)
18 Empty recognition normalization I-100	0	(4)
19 Shareholder Expenses I-90	0	(55)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	0	(19)
Total	0	(459)
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	(3)
3 Reallocate Common Plant River Park S-1	0	6
4 Imputation of CIAC-MR I-48	0	(1,657)
5 Net used and useful adjustment	0	(4,271)
6 Marco ASR Cost Share I-51	0	0
Total	0	(5,925)
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	0	(1,235)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	(1,614)
4 Discounts received on property taxes S-14	0	(430)
Total	0	(3,280)
INCOME TAXES		
To adjust to test year income tax expense	0	(691)

SSU/FOUNTAINS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 317,864	0 \$	317,864	(446)	317,418
2 LAND & LAND RIGHTS	93	0	93	0	93
3 NON-USED & USEFUL COMPONENTS	(10,873)	0	(10,873)	581	(10,292)
4 ACCUMULATED DEPRECIATION	(58,923)	0	(58,923)	23	(58,900)
5 CIAC	(130,551)	0	(130,551)	(5,116)	(135,667)
6 AMORTIZATION OF CIAC	18,712	0	18,712	121	18,833
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(217)	0	(217)	0	(217)
10 DEFERRED INCOME TAXES	(562)	0	(562)	27,449	26,887
11 WORKING CAPITAL ALLOWANCE	1,259	0	1,259	(417)	842
12 OTHER	0	0	0	0	0
RATE BASE	\$ 136,802	0 \$	136,802	22,195	158,997
	=====	=====	=====	=====	=====

SSU/FOUNTAINS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(456)	0
3 Realloc of River Park common plant S-1	10	0
Total	<u>(446)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>581</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	28	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(5)	0
Total	<u>23</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(5,116)	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>(5,116)</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	35	0
4 Imputation of CIAC-MR I-48	86	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>121</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	27,757	0
2 Credit Deferred Taxes on Depreciation	(308)	0
Total	<u>27,449</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(417)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/FOUNTAINS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	4,621	46,380 \$	51,001	(21,784)	29,217	23,194	52,411
OPERATING EXPENSES:						79.38%	
2 OPERATION AND MAINTENANCE	19,940	640 \$	20,580	(142)	20,438 \$		20,438
3 DEPRECIATION	7,954	0	7,954	(174)	7,780		7,780
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,919	2,026	4,945	(1,087)	3,858	1,044	4,901
6 INCOME TAXES	(13,455)	16,863	3,408	(8,457)	(5,049)	8,544	3,495
7 TOTAL OPERATING EXPENSES	17,358	19,529 \$	36,887	(9,861)	27,026	9,588	36,614
8 OPERATING INCOME	(12,737)	26,851 \$	14,114	(11,923)	2,191	13,606	15,797
9 RATE BASE	136,802	\$	136,802		158,997		158,997
RATE OF RETURN	-9.31%		10.32%		1.38%		9.94%

SSU/FOUNTAINS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(46,380)	0
2 Billing determinants I-75	24,595	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	1	0
Total	<u>(21,784)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(9)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(3)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(41)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(62)	0
6 Hepatitis Amortization Adjustment I-86	(2)	0
7 Budgeted overtime to rate case expense S-11	(7)	0
8 Remove SSU proposed repression adjustment I-74	120	0
9 OAP Amortization I-86a	(8)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(2)	0
12 Conservation Expense I-92	(32)	0
13 Current rate case expense I-93	20	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(3)	0
15 Jurisdiction Docket Expense I-95	(5)	0
16 920199 rate case expense I-96	52	0
17 True-up budget adjustment I-99	(56)	0
18 Empty recognition normalization I-100	(3)	0
19 Shareholder Expenses I-90	(37)	0
20 Excess Unaccounted for Water I-21	(51)	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(13)	0
Total	<u>(142)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(19)	0
3 Reallocate Common Plant River Park S-1	4	0
4 Imputation of CIAC-MR I-48	(172)	0
5 Net used and useful adjustment	12	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(174)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(980)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	3	0
4 Discounts received on property taxes S-14	(110)	0
Total	<u>(1,087)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(8,457)</u>	<u>0</u>

SSU/FOX RUN
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 653,898	0	\$ 653,898	(1,147)	652,751
2 LAND & LAND RIGHTS	3,306	0	3,306	0	3,306
3 NON-USED & USEFUL COMPONENTS	(172,747)	0	(172,747)	0	(172,747)
4 ACCUMULATED DEPRECIATION	(131,365)	0	(131,365)	49	(131,316)
5 CIAC	(114,070)	0	(114,070)	0	(114,070)
6 AMORTIZATION OF CIAC	37,330	0	37,330	0	37,330
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(749)	0	(749)	0	(749)
10 DEFERRED INCOME TAXES	(9,669)	0	(9,669)	675	(8,994)
11 WORKING CAPITAL ALLOWANCE	4,342	0	4,342	(1,440)	2,902
12 OTHER	0	0	0	0	0
RATE BASE	\$ 270,276	0	\$ 270,276	(1,863)	268,413

SSU/FOX RUN SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 493,712	0 \$	493,712	(32)	493,680
2 LAND	3,609	0	3,609	0	3,609
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(131,123)	0	(131,123)	(18)	(131,141)
5 CIAC	(197,069)	0	(197,069)	0	(197,069)
6 AMORTIZATION OF CIAC	74,821	0	74,821	0	74,821
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(734)	0	(734)	0	(734)
10 DEFERRED INCOME TAXES	(2,588)	0	(2,588)	(2,069)	(4,657)
11 WORKING CAPITAL ALLOWANCE	4,255	0	4,255	(1,411)	2,844
12 OTHER	0	0	0	0	0
RATE BASE	\$ 244,883	0 \$	244,883	(3,530)	241,353

SSU/FOX RUN
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(1,183)	(67)
3 Realloc of River Park common plant S-1	36	35
Total	<u>(1,147)</u>	<u>(32)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	67	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(18)	(18)
Total	<u>49</u>	<u>(18)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	19	(1,611)
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>19</u>	<u>(1,611)</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	675	(2,069)
2 Credit Deferred Taxes on Depreciation	(634)	(480)
Total	<u>41</u>	<u>(2,549)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,440)</u>	<u>(1,411)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/FOX RUN STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	21,220	79,025 \$	100,245	(36,656)	63,589	34,073	97,662
OPERATING EXPENSES:						53.58%	
2 OPERATION AND MAINTENANCE	35,696	896 \$	36,592	(197)	36,395 \$		36,395
3 DEPRECIATION	14,630	0	14,630	(30)	14,600		14,600
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	15,126	(643)	14,483	(1,876)	12,607	1,533	14,141
6 INCOME TAXES	(23,730)	30,386	6,656	(13,350)	(6,694)	12,552	5,858
7 TOTAL OPERATING EXPENSES	41,722	30,639 \$	72,361	(15,452)	56,909	14,085	70,994
8 OPERATING INCOME	(20,502)	48,386 \$	27,884	(21,204)	6,680	19,987	26,668
9 RATE BASE	270,276	\$	270,276		268,413		268,413
RATE OF RETURN	-7.59%		10.32%		2.49%		9.94%

SSU/FOX RUN STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	39,857	91,257 \$	131,114	(67,474)	63,640	64,913	128,553
OPERATING EXPENSES						102.00%	
2 OPERATION AND MAINTENANCE	70,396	858 \$	71,254	(1,113)	70,141 \$		70,141
3 DEPRECIATION	13,937	0	13,937	10	13,947		13,947
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,324	4,148	15,472	(3,207)	12,265	2,921	15,186
6 INCOME TAXES	(27,392)	32,579	5,187	(23,800)	(18,613)	23,913	5,301
7 TOTAL OPERATING EXPENSES	68,265	37,585 \$	105,850	(28,110)	77,740	26,835	104,574
8 OPERATING INCOME	(28,408)	53,672 \$	25,264	(39,364)	(14,100)	38,079	23,979
9 RATE BASE	244,883	\$	244,883		241,353		241,353
RATE OF RETURN	-11.60%		10.32%		-5.84%		9.94%

SSU/FOX RUN
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(79,025)	(91,257)
2 Billing determinants I-75	42,364	23,778
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	5	5
Total	<u>(36,656)</u>	<u>(67,474)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(32)	(31)
2 Correct attrition rate from 5.87% to 5.75% S-10	(10)	(10)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(142)	(200)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(215)	(210)
6 Hepatitis Amortization Adjustment I-86	(6)	(5)
7 Budgeted overtime to rate case expense S-11	(25)	(24)
8 Remove SSU proposed repression adjustment I-74	527	0
9 OAP Amortization I-86a	(28)	(28)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(6)	(6)
12 Conservation Expense I-92	(110)	(108)
13 Current rate case expense I-93	69	68
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(9)	(9)
15 Jurisdiction Docket Expense I-95	(18)	(18)
16 920199 rate case expense I-96	181	173
17 True-up budget adjustment I-99	(193)	(529)
18 Empty recognition normalization I-100	(9)	(9)
19 Shareholder Expenses I-90	(127)	(124)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(44)	(43)
Total	<u>(197)</u>	<u>(1,113)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(45)	(4)
3 Reallocate Common Plant River Park S-1	15	14
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(30)</u>	<u>10</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,650)	(3,036)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(226)	(171)
Total	<u>(1,876)</u>	<u>(3,207)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(13,350)</u>	<u>(23,800)</u>

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SSU/FRIENDLY CENTER
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 15,888	0 \$	15,888	(7)	15,881
2 LAND & LAND RIGHTS	191	0	191	0	191
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(8,049)	0	(8,049)	(5)	(8,054)
5 CIAC	(2,843)	0	(2,843)	0	(2,843)
6 AMORTIZATION OF CIAC	1,331	0	1,331	0	1,331
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(150)	0	(150)	0	(150)
10 DEFERRED INCOME TAXES	(254)	0	(254)	619	365
11 WORKING CAPITAL ALLOWANCE	868	0	868	(288)	580
12 OTHER	0	0	0	0	0
RATE BASE	\$ 6,982	0 \$	6,982	319	7,301

SSU/FRIENDLY CENTER
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(14)	0
3 Realloc of River Park common plant S-1	7	0
Total	<u>(7)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(280)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	(1)	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(4)	0
Total	<u>(5)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	634	0
2 Credit Deferred Taxes on Depreciation	(15)	0
Total	<u>619</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(288)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/FRIENDLY CENTER
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	3,210	5,747 \$	8,957	(1,820)	7,137	1,698	8,835
OPERATING EXPENSES:						23.79%	
2 OPERATION AND MAINTENANCE	6,059	321 \$	6,380	(99)	6,281 \$		6,281
3 DEPRECIATION	776	0	776	6	782		782
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	636	271	907	(96)	811	76	888
6 INCOME TAXES	(1,814)	1,989	175	(641)	(466)	626	159
7 TOTAL OPERATING EXPENSES	5,657	2,581 \$	8,238	(830)	7,408	702	8,110
8 OPERATING INCOME	(2,447)	3,166 \$	719	(990)	(271)	996	725
9 RATE BASE	6,982	\$	6,982		7,301		7,301
RATE OF RETURN	-35.05%		10.30%		-3.71%		9.94%

**SSU/FRIENDLY CENTER
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(5,747)	0
2 Billing determinants I-75	3,926	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	1	0
Total	<u>(1,820)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(6)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(2)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(28)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(43)	0
6 Hepatitis Amortization Adjustment I-86	(1)	0
7 Budgeted overtime to rate case expense S-11	(5)	0
8 Remove SSU proposed repression adjustment I-74	46	0
9 OAP Amortization I-86a	(6)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(1)	0
12 Conservation Expense I-92	(22)	0
13 Current rate case expense I-93	14	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(2)	0
15 Jurisdiction Docket Expense I-95	(4)	0
16 920199 rate case expense I-96	36	0
17 True-up budget adjustment I-99	(39)	0
18 Empty recognition normalization I-100	(2)	0
19 Shareholder Expenses I-90	(25)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(9)	0
Total	<u>(99)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(1)	0
3 Reallocate Common Plant River Park S-1	18	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(11)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>6</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(82)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(9)	0
4 Discounts received on property taxes S-14	(5)	0
Total	<u>(96)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(641)</u>	<u>0</u>

SSU/GENEVA LAKE ESTATES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 111,115	0	\$ 111,115	(28)	111,087
2 LAND & LAND RIGHTS	1,268	0	1,268	0	1,268
3 NON-USED & USEFUL COMPONENTS	(5,713)	0	(5,713)	(12)	(5,725)
4 ACCUMULATED DEPRECIATION	(27,910)	0	(27,910)	(22)	(27,932)
5 CIAC	(15,675)	(72)	(15,747)	0	(15,747)
6 AMORTIZATION OF CIAC	4,188	0	4,188	0	4,188
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(652)	0	(652)	0	(652)
10 DEFERRED INCOME TAXES	(852)	0	(852)	2,812	1,960
11 WORKING CAPITAL ALLOWANCE	3,777	0	3,777	(1,252)	2,525
12 OTHER	0	0	0	0	0
RATE BASE	\$ 69,546	(72)	\$ 69,474	1,498	70,972

SSU/GENEVA LAKE ESTATES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(59)	0
3 Realloc of River Park common plant S-1	31	0
Total	<u>(28)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(12)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	(6)	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(16)	0
Total	<u>(22)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	2,920	0
2 Credit Deferred Taxes on Depreciation	(108)	0
Total	<u>2,812</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,252)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/GENEVA LAKE ESTATES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	30,590	8,377 \$	38,967	(7,114)	31,853	5,673	37,526
OPERATING EXPENSES:						17.81%	
2 OPERATION AND MAINTENANCE	20,870	697 \$	21,567	(924)	20,643 \$		20,643
3 DEPRECIATION	4,058	0	4,058	8	4,066		4,066
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,011	289	4,300	(360)	3,940	255	4,195
6 INCOME TAXES	(978)	2,853	1,875	(2,395)	(520)	2,090	1,570
7 TOTAL OPERATING EXPENSES	27,961	3,839 \$	31,800	(3,671)	28,129	2,345	30,474
8 OPERATING INCOME	2,629	4,538 \$	7,167	(3,443)	3,724	3,328	7,051
9 RATE BASE	69,546	\$	69,474		70,972		70,972
RATE OF RETURN	3.78%		10.32%		5.25%		9.94%

SSU/GENEVA LAKE ESTATES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(8,377)	0
2 Billing determinants I-75	1,259	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	4	0
Total	<u>(7,114)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(27)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(9)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(124)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(187)	0
6 Hepatitis Amortization Adjustment I-86	(5)	0
7 Budgeted overtime to rate case expense S-11	(21)	0
8 Remove SSU proposed repression adjustment I-74	248	0
9 OAP Amortization I-86a	(25)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(5)	0
12 Conservation Expense I-92	(96)	0
13 Current rate case expense I-93	60	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(75)	0
15 Jurisdiction Docket Expense I-95	(16)	0
16 920199 rate case expense I-96	(149)	0
17 True-up budget adjustment I-99	(168)	0
18 Empty recognition normalization I-100	(8)	0
19 Shareholder Expenses I-90	(110)	0
20 Excess Unaccounted for Water I-21	(207)	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	0	0
Total	<u>(924)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(4)	0
3 Reallocate Common Plant River Park S-1	13	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(1)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>8</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(320)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(2)	0
4 Discounts received on property taxes S-14	(38)	0
Total	<u>(360)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(2,395)</u>	<u>0</u>

SSU/GOLDEN TERRACE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 155,406	0 \$	155,406	(34)	155,372
2 LAND & LAND RIGHTS	331	0	331	0	331
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,159)	(2,159)
4 ACCUMULATED DEPRECIATION	(44,923)	0	(44,923)	(12)	(44,935)
5 CIAC	(8,670)	0	(8,670)	0	(8,670)
6 AMORTIZATION OF CIAC	2,730	0	2,730	0	2,730
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(794)	0	(794)	0	(794)
10 DEFERRED INCOME TAXES	(2,799)	0	(2,799)	2,022	(777)
11 WORKING CAPITAL ALLOWANCE	4,602	0	4,602	(1,526)	3,076
12 OTHER	0	0	0	0	0
RATE BASE	\$ 105,883	0 \$	105,883	(1,709)	104,174

SSU/GOLDEN TERRACE ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/96		SCHEDULE NO. 3-C DOCKET NO. 950495-WS PAGE 1 OF 1	
EXPLANATION	WATER	WASTEWATER	
PLANT IN SERVICE			
1 BVL transfer I-11	0		0
2 To adjust for plant slippage I-12	(72)		0
3 Realloc of River Park common plant S-1	38		0
Total	<u>(34)</u>		<u>0</u>
LAND			
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0		0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0		0
3 Collier pits land cost I-7	0		0
4 Section 35 PHFU I-9	0		0
5 Deltona Lakes PHFU I-10	0		0
6 BVL transfer I-11	0		0
Total	<u>0</u>		<u>0</u>
NON-USED AND USEFUL			
To reflect net non-used and useful adjustment	<u>(2,159)</u>		<u>0</u>
ACCUMULATED DEPRECIATION			
1 BVL transfer I-11	0		0
2 Plant Slippage/Double Bookings I-13	7		0
3 Reverse Depr on prior N-U/U assets I-46	0		0
4 Realloc of River Park Common Plant S-1	(19)		0
Total	<u>(12)</u>		<u>0</u>
CIAC			
1 BVL transfer I-11	0		0
2 Imputation of CIAC-MR I-48	0		0
3 Marco ASR Cost Share I-51	0		0
Total	<u>0</u>		<u>0</u>
ACCUM. AMORT. OF CIAC			
1 Deltona Lakes correction-water S-4	0		0
2 BVL transfer I-11	0		0
3 Correction for Guideline rates I-47	6		0
4 Imputation of CIAC-MR I-48	0		0
5 Marco ASR Cost Share I-51	0		0
Total	<u>6</u>		<u>0</u>
DEFERRED INCOME TAXES			
1 Debit Deferred Taxes on CIAC	2,022		0
2 Credit Deferred Taxes on Depreciation	(151)		0
Total	<u>1,871</u>		<u>0</u>
WORKING CAPITAL			
To reflect the plant specific allocation	<u>(1,526)</u>		<u>0</u>
OTHER			
Marco Island deferred debit-water I-62	<u>0</u>		

SSU/GOLDEN TERRACE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	13,479	32,287 \$	45,766	(17,730)	28,036	15,630	43,666
OPERATING EXPENSES:						55.75%	
2 OPERATION AND MAINTENANCE	22,482	260 \$	22,742	(684)	22,058 \$		22,058
3 DEPRECIATION	5,768	0	5,768	(61)	5,707		5,707
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,941	1,495	3,436	(898)	2,538	703	3,242
6 INCOME TAXES	(8,881)	11,778	2,897	(6,346)	(3,449)	5,758	2,309
7 TOTAL OPERATING EXPENSES	21,310	13,533 \$	34,843	(7,988)	26,855	6,461	33,316
8 OPERATING INCOME	(7,831)	18,754 \$	10,923	(9,742)	1,181	9,169	10,350
9 RATE BASE	105,883	\$	105,883		104,174		104,174
RATE OF RETURN	-7.40%		10.32%		1.13%		9.94%

SSU/GOLDEN TERRACE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(32,287)	0
2 Billing determinants I-75	14,552	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	5	0
Total	<u>(17,730)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(33)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(11)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(151)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(228)	0
6 Hepatitis Amortization Adjustment I-86	(6)	0
7 Budgeted overtime to rate case expense S-11	(26)	0
8 Remove SSU proposed repression adjustment I-74	672	0
9 OAP Amortization I-86a	(30)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(7)	0
12 Conservation Expense I-92	(117)	0
13 Current rate case expense I-93	74	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(10)	0
15 Jurisdiction Docket Expense I-95	(19)	0
16 920199 rate case expense I-96	191	0
17 True-up budget adjustment I-99	(205)	0
18 Empty recognition normalization I-100	(9)	0
19 Shareholder Expenses I-90	(135)	0
20 Excess Unaccounted for Water I-21	(588)	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(46)	0
Total	<u>(684)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(5)	0
3 Reallocate Common Plant River Park S-1	16	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(72)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(61)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(798)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(46)	0
4 Discounts received on property taxes S-14.	(54)	0
Total	<u>(898)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(6,346)</u>	<u>0</u>

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SSU/GOSPEL ISLAND ESTATES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 24,875	0 \$	24,875	(2)	24,873
2 LAND & LAND RIGHTS	1,044	0	1,044	0	1,044
3 NON-USED & USEFUL COMPONENTS	(3,027)	0	(3,027)	955	(2,072)
4 ACCUMULATED DEPRECIATION	(11,917)	0	(11,917)	(0)	(11,917)
5 CIAC	(20,785)	0	(20,785)	0	(20,785)
6 AMORTIZATION OF CIAC	12,496	0	12,496	0	12,496
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(60)	0	(60)	0	(60)
10 DEFERRED INCOME TAXES	353	0	353	(615)	(262)
11 WORKING CAPITAL ALLOWANCE	347	0	347	(115)	232
12 OTHER	0	0	0	0	0
RATE BASE	\$ 3,326	0 \$	3,326	222	3,548

SSU/GOSPEL ISLAND ESTATES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(5)	0
3 Realloc of River Park common plant S-1	3	0
Total	(2)	0
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	955	0
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	1	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(1)	0
Total	(0)	0
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	0	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	0	0
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(591)	0
2 Credit Deferred Taxes on Depreciation	(24)	0
Total	(615)	0
WORKING CAPITAL		
To reflect the plant specific allocation	(115)	0
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/GOSPEL ISLAND ESTATES
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,412	6,555 \$	7,967	(2,954)	5,013	3,029	8,042
OPERATING EXPENSES:						60.42%	
2 OPERATION AND MAINTENANCE	6,476	272 \$	6,748	(34)	6,714 \$		6,714
3 DEPRECIATION	(183)	0	(183)	38	(145)		(145)
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	807	219	1,026	(112)	914	136	1,050
6 INCOME TAXES	(2,306)	2,339	33	(1,078)	(1,045)	1,116	71
7 TOTAL OPERATING EXPENSES	4,794	2,830 \$	7,624	(1,187)	6,437	1,252	7,689
8 OPERATING INCOME	(3,382)	3,725 \$	343	(1,767)	(1,424)	1,777	353
9 RATE BASE	3,326	\$	3,326		3,548		3,548
RATE OF RETURN	-101.68%		10.31%		-40.14%		9.94%

**SSU/GOSPEL ISLAND ESTATES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(6,555)	0
2 Billing determinants I-75	3,601	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	0	0
Total	<u>(2,954)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(3)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(2)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(11)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(17)	0
6 Hepatitis Amortization Adjustment I-86	0	0
7 Budgeted overtime to rate case expense S-11	(2)	0
8 Remove SSU proposed repression adjustment I-74	24	0
9 OAP Amortization I-86a	(2)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(9)	0
12 Conservation Expense I-92	0	0
13 Current rate case expense I-93	6	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(1)	0
15 Jurisdiction Docket Expense I-95	(1)	0
16 920199 rate case expense I-96	14	0
17 True-up budget adjustment I-99	(15)	0
18 Empty recognition normalization I-100	(1)	0
19 Shareholder Expenses I-90	(10)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(4)	0
Total	<u>(34)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	1	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	37	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>38</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(133)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	30	0
4 Discounts received on property taxes S-14	(9)	0
Total	<u>(112)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(1,078)</u>	<u>0</u>

SSU/GRAND TERRACE
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 126,318	0 \$	126,318	(471)	125,847
2 LAND & LAND RIGHTS	5,920	0	5,920	0	5,920
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(27,811)	0	(27,811)	14	(27,797)
5 CIAC	(42,657)	0	(42,657)	0	(42,657)
6 AMORTIZATION OF CIAC	5,949	0	5,949	0	5,949
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(824)	0	(824)	0	(824)
10 DEFERRED INCOME TAXES	12,790	0	12,790	(4,135)	8,655
11 WORKING CAPITAL ALLOWANCE	4,776	0	4,776	(1,584)	3,192
12 OTHER	0	0	0	0	0
RATE BASE	\$ 84,461	0 \$	84,461	(6,176)	78,285

SSU/GRAND TERRACE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(511)	0
3 Realloc of River Park common plant S-1	40	0
Total	(471)	0
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	0	0
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	34	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(20)	0
Total	14	0
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	0	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	0	0
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(4,013)	0
2 Credit Deferred Taxes on Depreciation	(122)	0
Total	(4,135)	0
WORKING CAPITAL		
To reflect the plant specific allocation	(1,584)	0
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/GRAND TERRACE
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	18,759	18,939 \$	37,698	(1,815)	35,883	(497)	35,386
OPERATING EXPENSES:						-1.39%	
2 OPERATION AND MAINTENANCE	18,332	908 \$	19,240	(649)	18,591 \$		18,591
3 DEPRECIATION	3,669	0	3,669	(6)	3,663		3,663
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,881	890	3,771	(126)	3,645	(22)	3,623
6 INCOME TAXES	(4,308)	6,612	2,304	(389)	1,915	(183)	1,731
7 TOTAL OPERATING EXPENSES	20,574	8,410 \$	28,984	(1,171)	27,813	(206)	27,608
8 OPERATING INCOME	(1,815)	10,529 \$	8,714	(644)	8,070	(292)	7,778
9 RATE BASE	84,461	\$	84,461		78,285		78,285
RATE OF RETURN	-2.15%		10.32%		10.31%		9.94%

SSU/GRAND TERRACE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(5,747)	0
2 Billing determinants I-75	3,926	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	0
Total	<u>(1,815)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(35)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(11)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(157)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(236)	0
6 Hepatitis Amortization Adjustment I-86	(6)	0
7 Budgeted overtime to rate case expense S-11	(27)	0
8 Remove SSU proposed repression adjustment I-74	152	0
9 OAP Amortization I-86a	(31)	0
10 Purchased power Deltona Lakes I-88	(7)	0
11 Amortize Hurricane Preparedness Program S-13	(5)	0
12 Conservation Expense I-92	(121)	0
13 Current rate case expense I-93	76	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(10)	0
15 Jurisdiction Docket Expense I-95	(20)	0
16 920199 rate case expense I-96	199	0
17 True-up budget adjustment I-99	(212)	0
18 Empty recognition normalization I-100	(10)	0
19 Shareholder Expenses I-90	(140)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(48)	0
Total	<u>(649)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(22)	0
3 Reallocate Common Plant River Park S-1	16	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(6)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(82)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(44)	0
Total	<u>(126)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(389)</u>	<u>0</u>

SSU/HARMONY HOMES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 116,649	0 \$	116,649	(1,051)	115,598
2 LAND & LAND RIGHTS	944	0	944	0	944
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(36,188)	0	(36,188)	30	(36,158)
5 CIAC	(1,125)	0	(1,125)	0	(1,125)
6 AMORTIZATION OF CIAC	726	0	726	0	726
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(472)	0	(472)	0	(472)
10 DEFERRED INCOME TAXES	(2,159)	0	(2,159)	235	(1,924)
11 WORKING CAPITAL ALLOWANCE	2,735	0	2,735	(907)	1,828
12 OTHER	0	0	0	0	0
RATE BASE	\$ 81,110	0 \$	81,110	(1,693)	79,417

SSU/HARMONY HOMES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(1,074)	0
3 Realloc of River Park common plant S-1	23	0
Total	(1,051)	0
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	0	0
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	41	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park common plant S-1	(11)	0
Total	30	0
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	0	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	0	0
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	347	0
2 Credit Deferred Taxes on Depreciation	(112)	0
Total	235	0
WORKING CAPITAL		
To reflect the plant specific allocation	(907)	0
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/HARMONY HOMES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	14,189	24,084 \$	38,273	(19,015)	19,258	17,774	37,032
OPERATING EXPENSES:						92.29%	
2 OPERATION AND MAINTENANCE	19,044	627 \$	19,671	(201)	19,470 \$		19,470
3 DEPRECIATION	4,462	0	4,462	0	4,462		4,462
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,422	1,123	3,545	(896)	2,649	800	3,449
6 INCOME TAXES	(6,389)	8,615	2,226	(7,013)	(4,787)	6,548	1,760
7 TOTAL OPERATING EXPENSES	19,539	10,365 \$	29,904	(8,110)	21,794	7,348	29,141
8 OPERATING INCOME	(5,350)	13,719 \$	8,369	(10,905)	(2,536)	10,426	7,890
9 RATE BASE	81,110	\$	81,110		79,417		79,417
RATE OF RETURN	-6.60%		10.32%		-3.19%		9.94%

SSU/HARMONY HOMES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(24,084)	0
2 Billing determinants I-75	5,066	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	3	0
Total	<u>(19,015)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(20)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(6)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(90)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(135)	0
6 Hepatitis Amortization Adjustment I-86	(4)	0
7 Budgeted overtime to rate case expense S-11	(16)	0
8 Remove SSU proposed repression adjustment I-74	255	0
9 OAP Amortization I-86a	(18)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(4)	0
12 Conservation Expense I-92	(69)	0
13 Current rate case expense I-93	44	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(6)	0
15 Jurisdiction Docket Expense I-95	(11)	0
16 920199 rate case expense I-96	114	0
17 True-up budget adjustment I-99	(122)	0
18 Empty recognition normalization I-100	(5)	0
19 Shareholder Expenses I-90	(80)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(28)	0
Total	<u>(201)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(27)	0
3 Reallocate Common Plant River Park S-1	9	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(18)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(856)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(40)	0
Total	<u>(896)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(7,013)</u>	<u>0</u>

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DOCKET NO. 950495-WS
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SSU/HERMITS COVE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 298,020	0 \$	298,020	(2,683)	295,337
2 LAND & LAND RIGHTS	1,148	0	1,148	0	1,148
3 NON-USED & USEFUL COMPONENTS	(29,717)	0	(29,717)	(554)	(30,271)
4 ACCUMULATED DEPRECIATION	(88,243)	0	(88,243)	92	(88,151)
5 CIAC	(8,642)	0	(8,642)	0	(8,642)
6 AMORTIZATION OF CIAC	3,257	0	3,257	0	3,257
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,304)	0	(1,304)	0	(1,304)
10 DEFERRED INCOME TAXES	(5,471)	0	(5,471)	917	(4,554)
11 WORKING CAPITAL ALLOWANCE	7,554	0	7,554	(2,505)	5,049
12 OTHER	0	0	0	0	0
RATE BASE	\$ 176,602	0 \$	176,602	(4,733)	171,869

SSU/HERMITS COVE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(2,746)	0
3 Realloc of River Park common plant S-1	63	0
Total	<u>(2,683)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(554)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	124	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(32)	0
Total	<u>92</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	1,204	0
2 Credit Deferred Taxes on Depreciation	(287)	0
Total	<u>917</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,505)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/HERMITS COVE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	18,598	58,132 \$	76,730	(30,104)	46,626	26,171	72,797
OPERATING EXPENSES:						56.13%	
2 OPERATION AND MAINTENANCE	30,210	1,385 \$	31,595	(1,471)	30,124 \$		30,124
3 DEPRECIATION	11,683	0	11,683	(99)	11,584		11,584
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	8,679	1,833	10,512	(1,472)	9,040	1,178	10,218
6 INCOME TAXES	(16,463)	21,183	4,720	(10,566)	(5,846)	9,641	3,795
7 TOTAL OPERATING EXPENSES	34,109	24,401 \$	58,510	(13,608)	44,902	10,819	55,721
8 OPERATING INCOME	(15,511)	33,731 \$	18,220	(16,496)	1,724	15,352	17,076
9 RATE BASE	176,602	\$	176,602		171,869		171,869
RATE OF RETURN	-8.78%		10.32%		1.00%		9.94%

SSU/HERMITS COVE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(58,132)	0
2 Billing determinants I-75	28,019	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	9	0
Total	<u>(30,104)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(55)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(18)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(248)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(374)	0
6 Hepatitis Amortization Adjustment I-86	(10)	0
7 Budgeted overtime to rate case expense S-11	(43)	0
8 Remove SSU proposed repression adjustment I-74	(213)	0
9 OAP Amortization I-86a	(50)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(11)	0
12 Conservation Expense I-92	(192)	0
13 Current rate case expense I-93	121	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(16)	0
15 Jurisdiction Docket Expense I-95	(31)	0
16 920199 rate case expense I-96	314	0
17 True-up budget adjustment I-99	(336)	0
18 Empty recognition normalization I-100	(15)	0
19 Shareholder Expenses I-90	(221)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
19 Gains/Losses I-105	(73)	0
Total	<u>(1,471)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(83)	0
3 Reallocate Common Plant River Park S-1	26	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(42)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(99)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,355)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(15)	0
4 Discounts received on property taxes S-14	(102)	0
Total	<u>(1,472)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(10,566)</u>	<u>0</u>

SSU/HOBBY HILLS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 80,778	0	\$ 80,778	(30)	80,748
2 LAND & LAND RIGHTS	844	0	844	0	844
3 NON-USED & USEFUL COMPONENTS	(5,340)	0	(5,340)	(5,048)	(10,388)
4 ACCUMULATED DEPRECIATION	(33,939)	0	(33,939)	(4)	(33,943)
5 CIAC	(2,622)	0	(2,622)	0	(2,622)
6 AMORTIZATION OF CIAC	1,227	0	1,227	0	1,227
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(720)	0	(720)	0	(720)
10 DEFERRED INCOME TAXES	(1,311)	0	(1,311)	69	(1,242)
11 WORKING CAPITAL ALLOWANCE	4,168	0	4,168	(1,382)	2,786
12 OTHER	0	0	0	0	0
RATE BASE	\$ 43,085	0	\$ 43,085	(6,395)	36,690

SSU/ HOBBY HILLS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(65)	0
3 Realloc of River Park common plant S-1	35	0
Total	<u>(30)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(5,048)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	13	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(17)	0
Total	<u>(4)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	69	0
2 Credit Deferred Taxes on Depreciation	(79)	0
Total	<u>(10)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,382)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ HOBBY HILLS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	14,297	14,309 \$	28,606	25,541	54,147	(27,911)	26,236
OPERATING EXPENSES:						-51.55%	
2 OPERATION AND MAINTENANCE	15,403	828 \$	16,231	(619)	15,612 \$		15,612
3 DEPRECIATION	3,768	0	3,768	(349)	3,419		3,419
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,483	552	3,035	978	4,013	(1,256)	2,757
6 INCOME TAXES	(3,859)	4,987	1,128	9,958	11,086	(10,282)	803
7 TOTAL OPERATING EXPENSES	17,795	6,367 \$	24,162	9,967	34,129	(11,538)	22,591
8 OPERATING INCOME	(3,498)	7,942 \$	4,444	15,574	20,018	(16,373)	3,645
9 RATE BASE	43,085	\$	43,085		36,690		36,690
RATE OF RETURN	-8.12%		10.31%		54.56%		9.94%

SSU/HOBBY HILLS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	14,309	0
2 Billing determinants I-75	11,227	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	5	0
Total	<u>25,541</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(30)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(10)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(137)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(206)	0
6 Hepatitis Amortization Adjustment I-86	(5)	0
7 Budgeted overtime to rate case expense S-11	(24)	0
8 Remove SSU proposed repression adjustment I-74	94	0
9 OAP Amortization I-86a	(27)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(6)	0
12 Conservation Expense I-92	(106)	0
13 Current rate case expense I-93	67	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(9)	0
15 Jurisdiction Docket Expense I-95	(17)	0
16 920199 rate case expense I-96	173	0
17 True-up budget adjustment I-99	(185)	0
18 Empty recognition normalization I-100	(8)	0
19 Shareholder Expenses I-90	(122)	0
20 Excess Unaccounted For Water I-21	(19)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(42)	0
Total	<u>(619)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(7)	0
3 Reallocate Common Plant River Park S-1	14	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(357)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(349)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	1,149	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(143)	0
4 Discounts received on property taxes S-14	(28)	0
Total	<u>978</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>9,958</u>	<u>0</u>

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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SSU/ HOLIDAY HAVEN SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 68,581	0	\$ 68,581	(35)	68,546
2 LAND & LAND RIGHTS	577	0	577	0	577
3 NON-USED & USEFUL COMPONENTS	(1,832)	0	(1,832)	1,471	(361)
4 ACCUMULATED DEPRECIATION	(31,398)	0	(31,398)	(5)	(31,403)
5 CIAC	(34,335)	0	(34,335)	0	(34,335)
6 AMORTIZATION OF CIAC	16,438	0	16,438	0	16,438
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(832)	0	(832)	0	(832)
10 DEFERRED INCOME TAXES	(176)	0	(176)	(276)	(452)
11 WORKING CAPITAL ALLOWANCE	4,819	0	4,819	(1,598)	3,221
12 OTHER	0	0	0	0	0
RATE BASE	\$ 21,842	0	\$ 21,842	(443)	21,399

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
PAGE 435

SSU/ HOLIDAY HAVEN SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 731,694	0	\$ 731,694	(30)	731,664
2 LAND	3,793	0	3,793	0	3,793
3 NON-USED & USEFUL COMPONENTS	(143,463)	0	(143,463)	(123,295)	(266,758)
4 ACCUMULATED DEPRECIATION	(134,069)	0	(134,069)	(4)	(134,073)
5 CIAC	(70,700)	0	(70,700)	0	(70,700)
6 AMORTIZATION OF CIAC	37,199	0	37,199	0	37,199
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(690)	0	(690)	0	(690)
10 DEFERRED INCOME TAXES	(14,615)	0	(14,615)	617	(13,998)
11 WORKING CAPITAL ALLOWANCE	3,994	0	3,994	(1,324)	2,670
12 OTHER	0	0	0	0	0
RATE BASE	\$ 413,143	0	\$ 413,143	(124,036)	289,107

**SSU/ HOLIDAY HAVEN
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(75)	(63)
3 Realloc of River Park common plant S-1	40	33
Total	<u>(35)</u>	<u>(30)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>1,471</u>	<u>(123,295)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	15	13
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(20)	(17)
Total	<u>(5)</u>	<u>(4)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(75)	(19)
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(75)</u>	<u>(19)</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(276)	617
2 Credit Deferred Taxes on Depreciation	(67)	(711)
Total	<u>(343)</u>	<u>(94)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,598)</u>	<u>(1,324)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ HOLIDAY HAVEN STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	12,484	29,116 \$	41,600	45,662	87,262	(47,124)	40,138
OPERATING EXPENSES:						-54.00%	
2 OPERATION AND MAINTENANCE	33,123	(567) \$	32,556	(1,318)	31,238 \$		31,238
3 DEPRECIATION	2,434	0	2,434	104	2,538		2,538
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,684	1,182	3,866	2,030	5,896	(2,121)	3,775
6 INCOME TAXES	(10,502)	10,994	492	17,329	17,821	(17,360)	461
7 TOTAL OPERATING EXPENSES	27,739	11,609 \$	39,348	18,145	57,493	(19,481)	38,012
8 OPERATING INCOME	(15,255)	17,507 \$	2,252	27,517	29,769	(27,643)	2,126
9 RATE BASE	21,842	\$	21,842		21,399		21,399
RATE OF RETURN	-69.84%		10.31%		139.12%		9.94%

SSU/ HOLIDAY HAVEN STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	25,660	109,824 \$	135,484	124,158	259,642	(153,848)	105,794
OPERATING EXPENSES						-59.25%	
2 OPERATION AND MAINTENANCE	44,648	1,345 \$	45,993	(2,220)	43,773 \$		43,773
3 DEPRECIATION	28,118	0	28,118	(7,898)	20,220		20,220
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,886	4,644	8,530	5,171	13,701	(6,923)	6,778
6 INCOME TAXES	(29,390)	39,609	10,219	52,756	62,975	(56,676)	6,298
7 TOTAL OPERATING EXPENSES	47,262	45,598 \$	92,860	47,810	140,670	(63,600)	77,070
8 OPERATING INCOME	(21,602)	64,226 \$	42,624	76,348	118,972	(90,249)	28,724
9 RATE BASE	413,143	\$	413,143		289,107		289,107
RATE OF RETURN	-5.23%		10.32%		41.15%		9.94%

SSU/ HOLIDAY HAVEN
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	29,116	109,824
2 Billing determinants I-75	16,540	14,329
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	5
Total	<u>45,662</u>	<u>124,158</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(35)	(29)
2 Correct attrition rate from 5.87% to 5.75% S-10	(11)	(9)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(158)	(188)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(238)	(198)
6 Hepatitis Amortization Adjustment I-86	(6)	(5)
7 Budgeted overtime to rate case expense S-11	(27)	(23)
8 Remove SSU proposed repression adjustment I-74	1,508	0
9 OAP Amortization I-86a	(32)	(26)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(7)	(6)
12 Conservation Expense I-92	(122)	(101)
13 Current rate case expense I-93	77	64
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(10)	(8)
15 Jurisdiction Docket Expense I-95	(20)	(16)
16 920199 rate case expense I-96	200	162
17 True-up budget adjustment I-99	(214)	(497)
18 Empty recognition normalization I-100	(10)	(8)
19 Shareholder Expenses I-90	(141)	(117)
20 Excess Unaccounted For Water I-21	(2,049)	
21 Excess Infiltration I-23		(1,175)
22 Gains/Losses I-105	(23)	(40)
Total	<u>(1,318)</u>	<u>(2,220)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	(6)
3 Reallocate Common Plant River Park S-1	16	14
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	88	(7,905)
6 Marco ASR Cost Share I-51	0	0
Total	<u>104</u>	<u>(7,898)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	2,055	5,587
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(1)	(163)
4 Discounts received on property taxes S-14	(24)	(253)
Total	<u>2,030</u>	<u>5,171</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>17,329</u>	<u>52,756</u>

SSU/ HOLIDAY HEIGHTS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 112,316	0	\$ 112,316	(17)	112,299
2 LAND & LAND RIGHTS	4,059	0	4,059	0	4,059
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(35,441)	0	(35,441)	(3)	(35,444)
5 CIAC	(15,600)	0	(15,600)	0	(15,600)
6 AMORTIZATION OF CIAC	9,678	0	9,678	28	9,706
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(397)	0	(397)	0	(397)
10 DEFERRED INCOME TAXES	(2,106)	0	(2,106)	(109)	(2,215)
11 WORKING CAPITAL ALLOWANCE	2,301	0	2,301	(763)	1,538
12 OTHER	0	0	0	0	0
RATE BASE	\$ 74,810	0	\$ 74,810	(864)	73,946

SSU/ HOLIDAY HEIGHTS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(36)	0
3 Realloc of River Park common plant S-1	19	0
Total	<u>(17)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	7	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(10)	0
Total	<u>(3)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	28	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>28</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	0	0
2 Credit Deferred Taxes on Depreciation	(109)	0
Total	<u>(109)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(763)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ HOLIDAY HEIGHTS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	10,573	20,975 \$	31,548	28,628	60,176	(29,855)	30,321
OPERATING EXPENSES:						-49.61%	
2 OPERATION AND MAINTENANCE	14,365	671 \$	15,036	(365)	14,671 \$		14,671
3 DEPRECIATION	3,972	0	3,972	4	3,976		3,976
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,810	973	2,783	1,249	4,032	(1,343)	2,689
6 INCOME TAXES	(5,417)	7,457	2,040	10,596	12,636	(10,998)	1,638
7 TOTAL OPERATING EXPENSES	14,730	9,101 \$	23,831	11,485	35,316	(12,342)	22,974
8 OPERATING INCOME	(4,157)	11,874 \$	7,717	17,143	24,860	(17,513)	7,347
9 RATE BASE	74,810	\$	74,810		73,946		73,946
RATE OF RETURN	-5.56%		10.32%		33.62%		9.94%

**SSU/ HOLIDAY HEIGHTS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	20,975	0
2 Billing determinants I-75	7,650	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	3	0
Total	<u>28,628</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(17)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(5)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(75)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(114)	0
6 Hepatitis Amortization Adjustment I-86	(3)	0
7 Budgeted overtime to rate case expense S-11	(13)	0
8 Remove SSU proposed repression adjustment I-74	69	0
9 OAP Amortization I-86a	(15)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(3)	0
12 Conservation Expense I-92	(58)	0
13 Current rate case expense I-93	37	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(5)	0
15 Jurisdiction Docket Expense I-95	(9)	0
16 920199 rate case expense I-96	96	0
17 True-up budget adjustment I-99	(102)	0
18 Empty recognition normalization I-100	(5)	0
19 Shareholder Expenses I-90	(67)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(76)	0
Total	<u>(365)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(4)	0
3 Reallocate Common Plant River Park S-1	8	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>4</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	1,288	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(39)	0
Total	<u>1,249</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>10,596</u>	<u>0</u>

SSU/ IMERIAL TERRACE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 238,285	0 \$	238,285	(80,935)	157,350
2 LAND & LAND RIGHTS	8,232	0	8,232	0	8,232
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(67,950)	0	(67,950)	1,722	(66,228)
5 CIAC	(52,160)	0	(52,160)	0	(52,160)
6 AMORTIZATION OF CIAC	30,684	0	30,684	71	30,755
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,806)	0	(1,806)	0	(1,806)
10 DEFERRED INCOME TAXES	(3,183)	0	(3,183)	(513)	(3,696)
11 WORKING CAPITAL ALLOWANCE	10,463	0	10,463	(3,469)	6,994
12 OTHER	0	0	0	0	0
RATE BASE	\$ 162,565	0 \$	162,565	(83,124)	79,441

SSU/IMERIAL TERRACE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage I-12	(81,022)	0
3 Realloc of River Park common plant S-1	87	0
Total	<u>(80,935)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	1,678	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	44	0
Total	<u>1,722</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	71	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>71</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(360)	0
2 Credit Deferred Taxes on Depreciation	(153)	0
Total	<u>(513)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(3,469)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ IMERIAL TERRACE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	33,956	43,446 \$	77,402	(36,692)	40,710	20,857	61,567
OPERATING EXPENSES:						51.23%	
2 OPERATION AND MAINTENANCE	36,475	1,845 \$	38,320	(3,522)	34,798 \$		34,798
3 DEPRECIATION	9,736	0	9,736	36	9,772		9,772
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,084	2,042	8,126	(1,706)	6,420	939	7,358
6 INCOME TAXES	(10,812)	15,260	4,448	(10,385)	(5,937)	7,684	1,746
7 TOTAL OPERATING EXPENSES	41,483	19,147 \$	60,630	(15,578)	45,052	8,622	53,675
8 OPERATING INCOME	(7,527)	24,299 \$	16,772	(21,114)	(4,342)	12,235	7,893
9 RATE BASE	162,565	\$	162,565		79,441		79,441
RATE OF RETURN	-4.63%		10.32%		-5.47%		9.94%

**SSU/ IMERIAL TERRACE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(43,446)	0
2 Billing determinants I-75	6,742	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	12	0
Total	<u>(36,692)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(76)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(25)	0
3 Keystone Heights APT expenses I-58	(1,990)	0
4 Hewitt study I-82	(343)	0
5 Lobbying/Acquisition salaries & miscellaneous expenses I-83 & I-84	(517)	0
6 Hepatitis Amortization Adjustment	(13)	0
7 Budgeted overtime to rate case expense S-11	(60)	0
8 Remove SSU proposed repression adjustment I-74	223	0
9 OAP Amortization I-86a	(69)	0
10 Purchased power Deltona Lakes I-88	(15)	0
11 Amortize Hurricane Preparedness Program S-13	(11)	0
12 Conservation Expense I-92	(265)	0
13 Current rate case expense I-93	167	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(22)	0
15 Jurisdiction Docket Expense I-95	(43)	0
16 920199 rate case expense I-96	435	0
17 True-up budget adjustment I-99	(465)	0
18 Empty recognition normalization I-100	(21)	0
19 Shareholder Expenses I-90	(306)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(106)	0
Total	<u>(3,522)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	36	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>36</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,651)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(55)	0
Total	<u>(1,706)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(10,385)</u>	<u>0</u>

SSU/ INTERCESSION CITY SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 347,157	0	\$ 347,157	(81)	347,076
2 LAND & LAND RIGHTS	843	0	843	0	843
3 NON-USED & USEFUL COMPONENTS	(43,854)	0	(43,854)	57	(43,797)
4 ACCUMULATED DEPRECIATION	(93,697)	0	(93,697)	34	(93,663)
5 CIAC	(18,236)	0	(18,236)	0	(18,236)
6 AMORTIZATION OF CIAC	4,156	0	4,156	(79)	4,077
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,896)	0	(1,896)	0	(1,896)
10 DEFERRED INCOME TAXES	(1,202)	0	(1,202)	(648)	(1,850)
11 WORKING CAPITAL ALLOWANCE	10,984	0	10,984	(3,642)	7,342
12 OTHER	0	0	0	0	0
RATE BASE	\$ 204,255	0	\$ 204,255	(4,359)	199,896

SSU/ INTERCESSION CITY
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage I-12	(172)	0
3 Realloc of River Park common plant S-1	91	0
Total	<u>(81)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>57</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	34	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	0	0
Total	<u>34</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(79)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(79)</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt/ Deferred Taxes on CIAC	(311)	0
2 Credit Deferred Taxes on Depreciation	(337)	0
Total	<u>(648)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(3,642)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ INTERCESSION CITY
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	36,129	68,370 \$	104,499	5,859	110,358	(10,295)	100,063
OPERATING EXPENSES:						-9.33%	
2 OPERATION AND MAINTENANCE	49,681	2,392 \$	52,073	(1,902)	50,171 \$		50,171
3 DEPRECIATION	13,268	0	13,268	21	13,289		13,289
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,375	2,258	12,633	162	12,795	(463)	12,331
6 INCOME TAXES	(19,128)	24,581	5,453	2,751	8,204	(3,793)	4,412
7 TOTAL OPERATING EXPENSES	54,196	29,231 \$	83,427	1,032	84,459	(4,256)	80,203
8 OPERATING INCOME	(18,067)	39,139 \$	21,072	4,827	25,899	(6,039)	19,860
9 RATE BASE	204,255	\$	204,255		199,896		199,896
RATE OF RETURN	-8.85%		10.32%		12.96%		9.94%

**SSU/ INTERCESSION CITY
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(68,370)	0
2 Billing determinants I-75	74,216	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	13	0
Total	<u>5,859</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(80)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(26)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(360)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(543)	0
6 Hepatitis Amortization Adjustment I-86	(14)	0
7 Budgeted overtime to rate case expense S-11	(63)	0
8 Remove SSU proposed repression adjustment I-74	170	0
9 OAP Amortization I-86a	(72)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(16)	0
12 Conservation Expense I-92	(278)	0
13 Current rate case expense I-93	176	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(23)	0
15 Jurisdiction Docket Expense I-95	(45)	0
16 920199 rate case expense I-96	457	0
17 True-up budget adjustment I-99	(489)	0
18 Empty recognition normalization I-100	(22)	0
19 Shareholder Expenses I-90	(321)	0
20 Excess Unaccounted for Water I-21	(242)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(111)	0
Total	<u>(1,902)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(17)	0
3 Reallocate Common Plant River Park S-1	37	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	1	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>21</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	264	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	18	0
4 Discounts received on property taxes S-14	(120)	0
Total	<u>162</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>2,751</u>	<u>0</u>

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SSU/ INTERLACHAN LAKES/PARK MANOR SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96				SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	
1 UTILITY PLANT IN SERVICE	\$ 234,788	(4,898)	\$ 229,890	(5,860)	224,030	
2 LAND & LAND RIGHTS	4,193	0	4,193	0	4,193	
3 NON-USED & USEFUL COMPONENTS	(32,044)	0	(32,044)	5,437	(26,607)	
4 ACCUMULATED DEPRECIATION	(64,670)	5,838	(58,832)	109	(58,723)	
5 CIAC	(44,622)	(181)	(44,803)	(450)	(45,253)	
6 AMORTIZATION OF CIAC	21,830	0	21,830	43	21,873	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(1,844)	0	(1,844)	0	(1,844)	
10 DEFERRED INCOME TAXES	(1,329)	0	(1,329)	8,489	7,160	
11 WORKING CAPITAL ALLOWANCE	10,680	0	10,680	0	10,680	
12 OTHER	0	0	0	0	0	
RATE BASE	\$ 126,982	759	\$ 127,741	7,768	135,509	
	=====	=====	=====	=====	=====	

SSU/ INTERLACHAN LAKES/PARK MANOR
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage/double bookings I-12	(5,949)	0
3 Realloc of River Park common plant S-1	89	0
Total	<u>(5,860)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>5,437</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	154	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(45)	0
Total	<u>109</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(450)	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>(450)</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	43	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>43</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	8,707	0
2 Credit Deferred Taxes on Depreciation	(218)	0
Total	<u>8,489</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(3,541)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ INTERLACHAN LAKES/PARK MANOR STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	31,871	44,714 \$	76,585	(15,345)	61,240	13,856	75,096
OPERATING EXPENSES:						22.63%	
2 OPERATION AND MAINTENANCE	41,495	1,766 \$	43,261	(2,066)	41,195 \$		41,195
3 DEPRECIATION	8,765	0	8,765	(16)	8,749		8,749
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,531	1,474	8,005	66	8,071	624	8,695
6 INCOME TAXES	(12,609)	15,983	3,374	(5,484)	(2,110)	5,104	2,994
7 TOTAL OPERATING EXPENSES	44,182	19,223 \$	63,405	(7,500)	55,905	5,728	61,633
8 OPERATING INCOME	(12,311)	25,491 \$	13,180	(7,845)	5,335	8,128	13,463
9 RATE BASE	126,982	\$	127,741		135,509		135,509
RATE OF RETURN	-9.70%		10.32%		3.94%		9.94%

SSU/ INTERLACHAN LAKES/PARK MANOR
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(44,714)	0
2 Billing determinants I-75	29,357	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	12	0
Total	<u>(15,345)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(78)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(25)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(350)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(528)	0
6 Hepatitis Amortization Adjustment I-86	(14)	0
7 Budgeted overtime to rate case expense S-11	(61)	0
8 Remove SSU proposed repression adjustment I-74	398	0
9 OAP Amortization I-86a	(70)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(15)	0
12 Conservation Expense I-92	(271)	0
13 Current rate case expense I-93	171	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(23)	0
15 Jurisdiction Docket Expense I-95	(44)	0
16 920199 rate case expense I-96	444	0
17 True-up budget adjustment I-99	(475)	0
18 Empty recognition normalization I-100	(21)	0
19 Shareholder Expenses I-90	(312)	0
20 Excess Unaccounted for Water I-21	(684)	0
21 Excess Infiltration I-23		
22 Gains/Losses I-105	(108)	0
Total	<u>(2,066)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(258)	0
3 Reallocate Common Plant River Park S-1	36	0
4 Imputation of CIAC-MR I-48	(85)	0
5 Net used and useful adjustment	291	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(16)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(891)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	144	0
4 Discounts received on property taxes S-14	(78)	0
Total	<u>66</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(5,484)</u>	<u>0</u>

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SSU/ JUNGLE DEN
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 46,308	0 \$	46,308	(36)	46,272
2 LAND & LAND RIGHTS	583	0	583	0	583
3 NON-USED & USEFUL COMPONENTS	0	0	0	(1,104)	(1,104)
4 ACCUMULATED DEPRECIATION	(19,950)	0	(19,950)	(8)	(19,958)
5 CIAC	(13,864)	0	(13,864)	0	(13,864)
6 AMORTIZATION OF CIAC	6,878	0	6,878	(57)	6,821
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(847)	0	(847)	0	(847)
10 DEFERRED INCOME TAXES	(547)	0	(547)	103	(444)
11 WORKING CAPITAL ALLOWANCE	4,906	0	4,906	(1,627)	3,279
12 OTHER	0	0	0	0	0
RATE BASE	\$ 23,467	0 \$	23,467	(2,730)	20,737

SSU/ JUNGLE DEN
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 383,244	0	\$ 383,244	(37)	383,207
2 LAND	119,878	0	119,878	0	119,878
3 NON-USED & USEFUL COMPONENTS	(23,975)	0	(23,975)	(31,160)	(55,135)
4 ACCUMULATED DEPRECIATION	(107,099)	0	(107,099)	(9)	(107,108)
5 CIAC	(136,881)	0	(136,881)	0	(136,881)
6 AMORTIZATION OF CIAC	35,835	0	35,835	(725)	35,110
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(869)	0	(869)	0	(869)
10 DEFERRED INCOME TAXES	(7,416)	0	(7,416)	27,860	20,444
11 WORKING CAPITAL ALLOWANCE	5,036	0	5,036	(1,670)	3,366
12 OTHER	0	0	0	0	0
RATE BASE	\$ 267,753	0	\$ 267,753	(5,741)	262,012
	=====	=====	=====	=====	=====

SSU/ JUNGLE DEN
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage I-12	(77)	(79)
3 Realloc of River Park common plant S-1	41	42
Total	<u>(36)</u>	<u>(37)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(1,104)</u>	<u>(31,160)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	12	12
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(20)	(21)
Total	<u>(8)</u>	<u>(9)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(57)	(725)
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(57)</u>	<u>(725)</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	148	28,232
2 Credit Deferred Taxes on Depreciation	(45)	(372)
Total	<u>103</u>	<u>27,860</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,627)</u>	<u>(1,670)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ JUNGLE DEN STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	10,772	18,880 \$	29,652	(3,304)	26,348	2,638	28,986
OPERATING EXPENSES:						10.01%	
2 OPERATION AND MAINTENANCE	22,022	143 \$	22,165	(82)	22,083 \$		22,083
3 DEPRECIATION	2,488	0	2,488	(24)	2,464		2,464
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,083	886	1,969	(164)	1,805	119	1,924
6 INCOME TAXES	(6,278)	6,886	608	(1,125)	(517)	972	454
7 TOTAL OPERATING EXPENSES	19,315	7,915 \$	27,230	(1,395)	25,835	1,090	26,925
8 OPERATING INCOME	(8,543)	10,965 \$	2,422	(1,909)	513	1,547	2,060
9 RATE BASE	23,467	\$	23,467		20,737		20,737
RATE OF RETURN	-36.40%		10.32%		2.47%		9.94%

SSU/ JUNGLE DEN STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	27,727	72,539 \$	100,266	(35,129)	65,137	24,148	89,285
OPERATING EXPENSES						37.07%	
2 OPERATION AND MAINTENANCE	43,499	1,440 \$	44,939	(5,835)	39,104 \$		39,104
3 DEPRECIATION	9,940	0	9,940	(1,570)	8,370		8,370
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	8,393	2,799	11,192	(2,307)	8,885	1,087	9,971
6 INCOME TAXES	(19,296)	25,867	6,571	(9,658)	(3,087)	8,896	5,809
7 TOTAL OPERATING EXPENSES	42,536	30,106 \$	72,642	(19,371)	53,271	9,983	63,253
8 OPERATING INCOME	(14,809)	42,433 \$	27,624	(15,758)	11,866	14,165	26,032
9 RATE BASE	267,753	\$	267,753		262,012		262,012
RATE OF RETURN	-5.53%		10.32%		4.53%		9.94%

SSU/ JUNGLE DEN
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(18,880)	(72,539)
2 Billing determinants I-75	15,570	37,404
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	6
Total	<u>(3,304)</u>	<u>(35,129)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(36)	(37)
2 Correct attrition rate from 5.87% to 5.75% S-10	(12)	(12)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(161)	(237)
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(243)	(249)
6 Hepatitis Amortization Adjustment I-86	(6)	(6)
7 Budgeted overtime to rate case expense S-11	(28)	(29)
8 Remove SSU proposed repression adjustment I-74	735	0
9 OAP Amortization I-86a	(32)	(33)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(7)	(7)
12 Conservation Expense I-92	(124)	(128)
13 Current rate case expense I-93	78	61
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(10)	(11)
15 Jurisdiction Docket Expense I-95	(20)	(21)
16 920199 rate case expense I-96	204	205
17 True-up budget adjustment I-99	(218)	(626)
18 Empty recognition normalization I-100	(10)	(10)
19 Shareholder Expenses I-90	(143)	(147)
20 Excess Unaccounted for Water I-21		
21 Excess Infiltration I-23		(4,497)
22 Gains/Losses I-105	(49)	(51)
Total	<u>(82)</u>	<u>(5,835)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	22	17
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(46)	(1,587)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(24)</u>	<u>(1,570)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(149)	(1,581)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	1	(593)
4 Discounts received on property taxes S-14	(16)	(133)
Total	<u>(164)</u>	<u>(2,307)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(1,125)</u>	<u>(9,658)</u>

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DOCKET NO. 950495-WS
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SSU/ KEYSTONE CLUB ESTATES
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 312,579	0	\$ 312,579	(48)	312,531
2 LAND & LAND RIGHTS	12,833	0	12,833	0	12,833
3 NON-USED & USEFUL COMPONENTS	(72,076)	0	(72,076)	(1,825)	(73,901)
4 ACCUMULATED DEPRECIATION	(66,165)	0	(66,165)	43	(66,122)
5 CIAC	(10,387)	(36)	(10,423)	0	(10,423)
6 AMORTIZATION OF CIAC	1,583	0	1,583	0	1,583
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,139)	0	(1,139)	0	(1,139)
10 DEFERRED INCOME TAXES	(4,459)	0	(4,459)	983	(3,476)
11 WORKING CAPITAL ALLOWANCE	6,599	0	6,599	(2,188)	4,411
12 OTHER	0	0	0	0	0
RATE BASE	\$ 179,368	(36)	\$ 179,332	(3,035)	176,297

SSU/ KEYSTONE CLUB ESTATES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage I-12	(103)	0
3 Realloc of River Park common plant S-1	55	0
Total	(48)	0
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	(1,825)	0
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	15	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	28	0
Total	43	0
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	0	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	0	0
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	1,287	0
2 Credit Deferred Taxes on Depreciation	(304)	0
Total	983	0
WORKING CAPITAL		
To reflect the plant specific allocation	(2,188)	0
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/ KEYSTONE CLUB ESTATES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	30,981	35,536 \$	66,517	(30,953)	35,564	26,133	61,697
OPERATING EXPENSES:						73.48%	
2 OPERATION AND MAINTENANCE	26,143	1,249 \$	27,392	(2,553)	24,839 \$		24,839
3 DEPRECIATION	8,554	0	8,554	(79)	8,475		8,475
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,837	468	7,305	(1,503)	5,802	1,176	6,978
6 INCOME TAXES	(8,282)	13,046	4,764	(10,502)	(5,738)	9,627	3,889
7 TOTAL OPERATING EXPENSES	33,252	14,763 \$	48,015	(14,637)	33,378	10,803	44,181
8 OPERATING INCOME	(2,271)	20,773 \$	18,502	(16,316)	2,186	15,330	17,516
9 RATE BASE	179,368	\$	179,332		176,297		176,297
RATE OF RETURN	-1.27%		10.32%		1.24%		9.94%

SSU/ KEYSTONE CLUB ESTATES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(35,536)	0
2 Billing determinants I-75	4,575	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	8	0
Total	<u>(30,953)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(48)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(15)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(216)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(326)	0
6 Hepatitis Amortization Adjustment I-86	(9)	0
7 Budgeted overtime to rate case expense S-11	(38)	0
8 Remove SSU proposed repression adjustment I-74	173	0
9 OAP Amortization I-86a	(43)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(9)	0
12 Conservation Expense I-92	(167)	0
13 Current rate case expense I-93	685	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(90)	0
15 Jurisdiction Docket Expense I-95	(27)	0
16 920199 rate case expense I-96	(260)	0
17 True-up budget adjustment I-99	(1,904)	0
18 Empty recognition normalization I-100	(13)	0
19 Shareholder Expenses I-90	(193)	0
20 Excess Unaccounted for Water I-21	(53)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	0	0
Total	<u>(2,553)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(10)	0
3 Reallocate Common Plant River Park S-1	22	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(91)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(79)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,393)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(2)	0
4 Discounts received on property taxes S-14	(108)	0
Total	<u>(1,503)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(10,502)</u>	<u>0</u>

SSU/ KEYSTONE HEIGHTS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,515,049	0	\$ 1,515,049	(51,831)	1,463,218
2 LAND & LAND RIGHTS	4,854	0	4,854	0	4,854
3 NON-USED & USEFUL COMPONENTS	(185,075)	0	(185,075)	(1,763)	(186,838)
4 ACCUMULATED DEPRECIATION	(532,189)	0	(532,189)	2,014	(530,175)
5 CIAC	(137,792)	(925)	(138,717)	0	(138,717)
6 AMORTIZATION OF CIAC	84,330	0	84,330	0	84,330
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(7,390)	0	(7,390)	0	(7,390)
10 DEFERRED INCOME TAXES	(20,796)	0	(20,796)	22,812	2,016
11 WORKING CAPITAL ALLOWANCE	42,808	0	42,808	0	42,808
12 OTHER	0	0	0	0	0
RATE BASE	\$ 763,799	(925)	\$ 762,874	(28,768)	734,106

SSU/ KEYSTONE HEIGHTS
 ADJUSTMENTS TO RATE BASE
 TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
 DOCKET NO. 950495-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage/double bookings I-13	(52,186)	0
3 Realloc of River Park common plant S-1	355	0
Total	<u>(51,831)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(1,763)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	2,193	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(179)	0
Total	<u>2,014</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	24,234	0
2 Credit Deferred Taxes on Depreciation	(1,422)	0
Total	<u>22,812</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(14,194)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ KEYSTONE HEIGHTS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	212,549	139,721 \$	352,270	(89,466)	262,804	71,394	334,198
OPERATING EXPENSES:						27.17%	
2 OPERATION AND MAINTENANCE	152,697	5,893 \$	158,590	(7,596)	150,994 \$		150,994
3 DEPRECIATION	47,655	0	47,655	80	47,735		47,735
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	46,901	681	47,582	(4,396)	43,186	3,213	46,398
6 INCOME TAXES	(31,642)	51,380	19,738	(29,904)	(10,166)	26,301	16,135
7 TOTAL OPERATING EXPENSES	215,611	57,954 \$	273,565	(41,816)	231,749	29,514	261,262
8 OPERATING INCOME	(3,062)	81,767 \$	78,705	(47,650)	31,055	41,880	72,935
9 RATE BASE	763,799	\$	762,874		734,106		734,106
RATE OF RETURN	-0.40%		10.32%		4.23%		9.94%

SSU/ KEYSTONE HEIGHTS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(139,721)	0
2 Billing determinants I-75	50,205	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	50	0
Total	<u>(89,466)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(311)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(101)	0
3 Keystone Heights APT expenses I-58	(1,990)	0
4 Hewitt study I-82	(1,403)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(2,117)	0
6 Hepatitis Amortization Adjustment I-86	(55)	0
7 Budgeted overtime to rate case expense S-11	(244)	0
8 Remove SSU proposed repression adjustment I-74	1,924	0
9 OAP Amortization I-86a	(281)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(61)	0
12 Conservation Expense I-92	(1,085)	0
13 Current rate case expense I-93	685	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(90)	0
15 Jurisdiction Docket Expense I-95	(176)	0
16 920199 rate case expense I-96	1,781	0
17 True-up budget adjustment I-99	(1,904)	0
18 Empty recognition normalization I-100	(86)	0
19 Shareholder Expenses I-90	(1,252)	0
20 Excess Unaccounted for Water I-21	(398)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(432)	0
Total	<u>(7,596)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage/double booking adjustment I-13	(1,267)	0
3 Reallocate Common Plant River Park S-1	146	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	1,201	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>80</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(4,026)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	137	0
4 Discounts received on property taxes S-14	(507)	0
Total	<u>(4,396)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(29,904)</u>	<u>0</u>

SSU/ KINGSWOOD SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 20,885	0	\$ 20,885	(20)	20,865
2 LAND & LAND RIGHTS	1,253	0	1,253	0	1,253
3 NON-USED & USEFUL COMPONENTS	0	0	0	(32)	(32)
4 ACCUMULATED DEPRECIATION	(11,176)	0	(11,176)	(9)	(11,185)
5 CIAC	(280)	0	(280)	0	(280)
6 AMORTIZATION OF CIAC	57	0	57	(4)	53
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(465)	0	(465)	0	(465)
10 DEFERRED INCOME TAXES	(208)	0	(208)	52	(156)
11 WORKING CAPITAL ALLOWANCE	2,692	0	2,692	(893)	1,799
12 OTHER	0	0	0	0	0
RATE BASE	\$ 12,758	0	\$ 12,758	(906)	11,852

SSU/ KINGSWOOD
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage/double bookings I-13	(42)	0
3 Realloc of River Park common plant S-1	22	0
Total	(20)	0
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	(32)	0
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	2	0
3 Reverse Depr on prior N-U/U assets I-46	(11)	0
4 Realloc of River Park Common Plant S-1	0	0
Total	(9)	0
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	0	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(4)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	(4)	0
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	72	0
2 Credit Deferred Taxes on Depreciation	(20)	0
Total	52	0
WORKING CAPITAL		
To reflect the plant specific allocation	(893)	0
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/ KINGSWOOD STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	8,751	8,369 \$	17,120	366	17,486	(494)	16,992
OPERATING EXPENSES:		0				-2.82%	
2 OPERATION AND MAINTENANCE	12,883	(51) \$	12,832	108	12,940 \$		12,940
3 DEPRECIATION	1,474	0	1,474	(1)	1,473		1,473
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	761	394	1,155	8	1,163	(22)	1,141
6 INCOME TAXES	(2,753)	3,096	343	100	443	(182)	261
7 TOTAL OPERATING EXPENSES	12,365	3,439 \$	15,804	215	16,019	(204)	15,815
8 OPERATING INCOME	(3,614)	4,930 \$	1,316	151	1,467	(290)	1,177
9 RATE BASE	12,758	\$	12,758		11,852		11,852
RATE OF RETURN	-28.33%		10.32%		12.38%		9.94%

SSU/ KINGSWOOD
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(8,369)	0
2 Billing determinants I-75	8,732	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	3	0
Total	<u>366</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	20	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(6)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(88)	0
5 Lobbying/Acquisition salaries & miscellaneous expenses I-83 & I-84	(133)	0
6 Hepatitis Immunization Adjustment I-86	(3)	0
7 Budgeted overtime to rate case expense S-11	(15)	0
8 Remove SSU proposed repression adjustment I-74	516	0
9 OAP Amortization I-86a	(18)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(4)	0
12 Conservation Expense I-92	(68)	0
13 Current rate case expense I-93	43	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(6)	0
15 Jurisdiction Docket Expense I-95	(11)	0
16 920199 rate case expense I-96	112	0
17 True-up budget adjustment I-99	(120)	0
18 Empty recognition normalization I-100	(5)	0
19 Shareholder Expenses I-90	(79)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(27)	0
Total	<u>108</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment/double bookings I-13	(4)	0
3 Reallocate Common Plant River Park S-1	9	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(6)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(1)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	16	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(2)	0
4 Discounts received on property taxes S-14	(7)	0
Total	<u>8</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>100</u>	<u>0</u>

SSU/ LAKE AJAY ESTATES
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 360,810	0 \$	360,810	(27)	360,783
2 LAND & LAND RIGHTS	3,046	0	3,046	0	3,046
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(82,141)	0	(82,141)	15	(82,126)
5 CIAC	(97,124)	0	(97,124)	0	(97,124)
6 AMORTIZATION OF CIAC	35,354	0	35,354	4	35,358
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(637)	0	(637)	0	(637)
10 DEFERRED INCOME TAXES	6,249	0	6,249	(8,066)	(1,817)
11 WORKING CAPITAL ALLOWANCE	3,690	0	3,690	(1,224)	2,466
12 OTHER	0	0	0	0	0
RATE BASE	\$ 229,247	0 \$	229,247	(9,298)	219,949

SSU/ LAKE AJAY ESTATES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage/double bookings I-13	(58)	0
3 Realloc of River Park common plant S-1	31	0
Total	<u>(27)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	12	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(15)	0
Total	<u>15</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	4	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>4</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(7,715)	0
2 Credit Deferred Taxes on Depreciation	(351)	0
Total	<u>(8,066)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,224)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ LAKE AJAY ESTATES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	19,704	77,909 \$	97,613	(8,350)	89,263	5,117	94,380
OPERATING EXPENSES:						5.73%	
2 OPERATION AND MAINTENANCE	46,253	893 \$	47,146	169	47,315 \$		47,315
3 DEPRECIATION	9,496	0	9,496	7	9,503		9,503
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	7,512	3,606	11,118	(501)	10,617	230	10,848
6 INCOME TAXES	(22,116)	28,318	6,202	(3,225)	2,977	1,885	4,862
7 TOTAL OPERATING EXPENSES	41,145	32,817 \$	73,962	(3,550)	70,412	2,115	72,528
8 OPERATING INCOME	(21,441)	45,092 \$	23,651	(4,800)	18,851	3,002	21,853
9 RATE BASE	229,247	\$	229,247		219,949		219,949
RATE OF RETURN	-9.35%		10.32%		8.57%		9.94%

SSU/ LAKE AJAY ESTATES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(77,909)	0
2 Billing determinants I-75	69,555	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	4	0
Total	<u>(8,350)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(27)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(9)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(121)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(183)	0
6 Hepatitis Amortization Adjustment I-86	(5)	0
7 Budgeted overtime to rate case expense S-11	(21)	0
8 Remove SSU proposed repression adjustment I-74	785	0
9 OAP Amortization I-86a	(24)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(5)	0
12 Conservation Expense I-92	(94)	0
13 Current rate case expense I-93	59	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(8)	0
15 Jurisdiction Docket Expense I-95	(15)	0
16 920199 rate case expense I-96	153	0
17 True-up budget adjustment I-99	(164)	0
18 Empty recognition normalization I-100	(7)	0
19 Shareholder Expenses I-90	(108)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(37)	0
Total	<u>169</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage/double booking adjustment I-13	(6)	0
3 Reallocate Common Plant River Park S-1	13	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>7</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(376)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(125)	0
Total	<u>(501)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(3,225)</u>	<u>0</u>

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SSU/ LAKE BRANTLEY
 SCHEDULE OF WATER RATE BASE
 TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 192,370	0	\$ 192,370	(21)	192,349
2 LAND & LAND RIGHTS	2,865	0	2,865	0	2,865
3 NON-USED & USEFUL COMPONENTS	0	0	0	(615)	(615)
4 ACCUMULATED DEPRECIATION	(36,593)	0	(36,593)	(3)	(36,596)
5 CIAC	(15,706)	0	(15,706)	(143)	(15,849)
6 AMORTIZATION OF CIAC	9,358	0	9,358	(2)	9,356
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(495)	0	(495)	0	(495)
10 DEFERRED INCOME TAXES	(2,863)	0	(2,863)	2,956	93
11 WORKING CAPITAL ALLOWANCE	2,865	0	2,865	(950)	1,915
12 OTHER	0	0	0	0	0
RATE BASE	\$ 151,801	0	\$ 151,801	1,222	153,023

SSU/ LAKE BRANTLEY
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-13	0	0
2 To adjust for plant slippage/double bookings I-13	(45)	0
3 Realloc of River Park common plant S-1	24	0
Total	(21)	0
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	(615)	0
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	9	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(12)	0
Total	(3)	0
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(143)	0
3 Marco ASR Cost Share I-51	0	0
Total	(143)	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	(2)	0
5 Marco ASR Cost Share I-51	0	0
Total	(2)	0
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	3,143	0
2 Credit Deferred Taxes on Depreciation	(187)	0
Total	2,956	0
WORKING CAPITAL		
To reflect the plant specific allocation	(950)	0
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/ LAKE BRANTLEY STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	13,284	35,994 \$	49,278	(30,989)	18,289	29,049	47,338
OPERATING EXPENSES:						158.83%	
2 OPERATION AND MAINTENANCE	16,841	653 \$	17,494	(473)	17,021 \$		17,021
3 DEPRECIATION	8,043	0	8,043	(13)	8,030		8,030
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,188	1,651	3,839	(1,466)	2,373	1,307	3,680
6 INCOME TAXES	(8,755)	12,996	4,241	(11,539)	(7,298)	10,701	3,403
7 TOTAL OPERATING EXPENSES	18,317	15,300 \$	33,617	(13,491)	20,126	12,008	32,134
8 OPERATING INCOME	(5,033)	20,694 \$	15,661	(17,498)	(1,837)	17,040	15,203
9 RATE BASE	151,801	\$	151,801		153,023		153,023
RATE OF RETURN	-3.32%		10.32%		-1.20%		9.94%

SSU/ LAKE BRANTLEY
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(35,994)	0
2 Billing determinants I-75	5,002	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	3	0
Total	<u>(30,989)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(4)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(7)	0
3 Keystone Heights APT expenses I-58	(94)	0
4 Hewitt study I-82	(142)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	0	0
6 Hepatitis Amortization Adjustment I-86	(4)	0
7 Budgeted overtime to rate case expense S-11	(16)	0
8 Remove SSU proposed repression adjustment I-74	140	0
9 OAP Amortization I-86a	(19)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(4)	0
12 Conservation Expense I-92	(73)	0
13 Current rate case expense I-93	(48)	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(6)	0
15 Jurisdiction Docket Expense I-95	(12)	0
16 920199 rate case expense I-96	119	0
17 True-up budget adjustment I-99	(184)	0
18 Empty recognition normalization I-100	(6)	0
19 Shareholder Expenses I-90	(84)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		0
19 Gains/Losses I-105	(29)	0
Total	<u>(473)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage/double bookings adjustment I-13	(5)	0
3 Reallocate Common Plant River Park S-1	10	0
4 Imputation of CIAC-MR I-48	3	0
5 Net used and useful adjustment	(22)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(13)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,395)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(5)	0
4 Discounts received on property taxes S-14	(67)	0
Total	<u>(1,466)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(11,539)</u>	<u>0</u>

SSU/ LAKE CONWAY PARK SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 67,194	(19,240)	\$ 47,954	(27)	47,927
2 LAND & LAND RIGHTS	2,017	0	2,017	0	2,017
3 NON-USED & USEFUL COMPONENTS	(370)	0	(370)	(750)	(1,120)
4 ACCUMULATED DEPRECIATION	(28,406)	6,975	(21,431)	(3)	(21,434)
5 CIAC	(19,107)	18,667	(440)	0	(440)
6 AMORTIZATION OF CIAC	12,948	(12,783)	165	32	197
7 ACQUISITION ADJUSTMENTS - NET	4,419	0	4,419	0	4,419
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(637)	0	(637)	0	(637)
10 DEFERRED INCOME TAXES	(679)	0	(679)	66	(613)
11 WORKING CAPITAL ALLOWANCE	3,690	0	3,690	(1,224)	2,466
12 OTHER	0	0	0	0	0
RATE BASE	\$ 41,069	(6,381)	\$ 34,688	(1,906)	32,782

SSU/ LAKE CONWAY PARK
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(58)	0
3 Realloc of River Park common plant S-1	31	0
Total	<u>(27)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(750)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	12	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(15)	0
Total	<u>(3)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	32	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>32</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	113	0
2 Credit Deferred Taxes on Depreciation	(47)	0
Total	<u>66</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,224)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ LAKE CONWAY PARK
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	16,319	18,812 \$	35,131	(11,505)	23,626	10,778	34,404
OPERATING EXPENSES:						45.62%	
2 OPERATION AND MAINTENANCE	24,549	(57) \$	24,492	(111)	24,381 \$		24,381
3 DEPRECIATION	2,496	0	2,496	(19)	2,477		2,477
4 AMORTIZATION	200	0	200	0	200		200
5 TAXES OTHER THAN INCOME	2,534	872	3,406	(528)	2,878	485	3,362
6 INCOME TAXES	(6,115)	7,073	958	(4,202)	(3,244)	3,970	726
7 TOTAL OPERATING EXPENSES	23,664	7,888 \$	31,552	(4,861)	26,691	4,455	31,147
8 OPERATING INCOME	(7,345)	10,924 \$	3,579	(6,644)	(3,065)	6,322	3,257
9 RATE BASE	41,069	\$	34,688		32,782		32,782
RATE OF RETURN	-17.88%		10.32%		-9.35%		9.94%

SSU/ LAKE CONWAY PARK
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(18,812)	0
2 Billing determinants I-75	7,303	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	4	0
Total	<u>(11,505)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(27)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(9)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(121)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(183)	0
6 Hepatitis Amortization Adjustment I-86	(5)	0
7 Budgeted overtime to rate case expense S-11	(21)	0
8 Remove SSU proposed repression adjustment I-74	886	0
9 OAP Amortization I-86a	(24)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(5)	0
12 Conservation Expense I-92	(94)	0
13 Current rate case expense I-93	59	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(8)	0
15 Jurisdiction Docket Expense I-95	(15)	0
16 920199 rate case expense I-96	153	0
17 True-up budget adjustment I-99	(545)	0
18 Empty recognition normalization I-100	(7)	0
19 Shareholder Expenses I-90	(108)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(37)	0
Total	<u>(111)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(6)	0
3 Reallocate Common Plant River Park S-1	13	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(26)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(19)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(518)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	6	0
4 Discounts received on property taxes S-14	(17)	0
Total	<u>(528)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(4,202)</u>	<u>0</u>

SSU/ LAKE HARRIET ESTATES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 222,374	0 \$	222,374	(90)	222,284
2 LAND & LAND RIGHTS	4,663	0	4,663	0	4,663
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(95,484)	0	(95,484)	(41)	(95,525)
5 CIAC	(64,408)	(174)	(64,582)	0	(64,582)
6 AMORTIZATION OF CIAC	34,342	0	34,342	0	34,342
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,114)	0	(2,114)	0	(2,114)
10 DEFERRED INCOME TAXES	(1,881)	0	(1,881)	14,794	12,913
11 WORKING CAPITAL ALLOWANCE	12,243	0	12,243	(4,060)	8,183
12 OTHER	0	0	0	0	0
RATE BASE	\$ 109,735	(174) \$	109,561	10,603	120,164

SSU/ LAKE HARRIET ESTATES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage/double bookings I-13	(192)	0
3 Realloc of River Park common plant S-1	102	0
Total	<u>(90)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	10	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(51)	0
Total	<u>(41)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	15,010	0
2 Credit Deferred Taxes on Depreciation	(216)	0
Total	<u>14,794</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(4,060)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ LAKE HARRIET ESTATES
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	52,194	31,610 \$	83,804	(33,869)	49,935	34,097	84,032
OPERATING EXPENSES:						68.28%	
2 OPERATION AND MAINTENANCE	50,312	2,307 \$	52,619	(1,643)	50,976 \$		50,976
3 DEPRECIATION	8,897	0	8,897	(47)	8,850		8,850
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,618	1,544	8,162	(77)	8,085	1,534	9,619
6 INCOME TAXES	(7,890)	10,712	2,822	(12,735)	(9,913)	12,561	2,648
7 TOTAL OPERATING EXPENSES	57,937	14,563 \$	72,500	(14,502)	57,998	14,095	72,093
8 OPERATING INCOME	(5,743)	17,047 \$	11,304	(19,367)	(8,063)	20,001	11,939
9 RATE BASE	109,735	\$	109,561		120,164		120,164
RATE OF RETURN	-5.23%		10.32%		-6.71%		9.94%

SSU/ LAKE HARRIET ESTATES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(31,610)	0
2 Billing determinants I-75	(2,273)	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	14	0
Total	<u>(33,869)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(89)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(29)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(401)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(605)	0
6 Hepatitis Amortization Adjustment I-86	(16)	0
7 Budgeted overtime to rate case expense S-11	(70)	0
8 Remove SSU proposed repression adjustment I-74	407	0
9 OAP Amortization I-86a	(80)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(17)	0
12 Conservation Expense I-92	(310)	0
13 Current rate case expense I-93	196	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(26)	0
15 Jurisdiction Docket Expense I-95	(50)	0
16 920199 rate case expense I-96	509	0
17 True-up budget adjustment I-99	(545)	0
18 Empty recognition normalization I-100	(25)	0
19 Shareholder Expenses I-90	(358)	0
20 Excess Unaccounted for Water I-21		
21 Excess Infiltration I-23		
19 Gains/Losses I-105	(134)	0
Total	<u>(1,643)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage/double bookings adjustment I-13	(19)	0
3 Reallocate Common Plant River Park S-1	42	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(70)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(47)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,524)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(77)	0
Total	<u>(77)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(12,735)</u>	<u>0</u>

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SSU/LAKESIDE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 356,974	0 \$	356,974	(28)	356,946
2 LAND & LAND RIGHTS	3,417	0	3,417	0	3,417
3 NON-USED & USEFUL COMPONENTS	(37,478)	0	(37,478)	(14)	(37,492)
4 ACCUMULATED DEPRECIATION	(69,131)	0	(69,131)	(13)	(69,144)
5 CIAC	(9,050)	0	(9,050)	0	(9,050)
6 AMORTIZATION OF CIAC	2,618	0	2,618	0	2,618
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(652)	0	(652)	0	(652)
10 DEFERRED INCOME TAXES	(6,981)	0	(6,981)	(347)	(7,328)
11 WORKING CAPITAL ALLOWANCE	3,777	0	3,777	(1,252)	2,525
12 OTHER	0	0	0	0	0
RATE BASE	\$ 243,494	0 \$	243,494	(1,654)	241,840

SSU/ LAKESIDE ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-C DOCKET NO. 950495-WS PAGE 1 OF 1	
EXPLANATION	WATER	WASTEWATER		
PLANT IN SERVICE				
1 BVL transfer I-11	0	0		
2 To adjust for plant slippage/double bookings I-13	(59)	0		
3 Realloc of River Park common plant S-1	31	0		
Total	<u>(28)</u>	<u>0</u>		
LAND				
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0		
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0		
3 Collier pits land cost I-7	0	0		
4 Section 35 PHFU I-9	0	0		
5 Deltona Lakes PHFU I-10	0	0		
6 BVL transfer I-11	0	0		
Total	<u>0</u>	<u>0</u>		
NON-USED AND USEFUL				
To reflect net non-used and useful adjustment	<u>(14)</u>	<u>0</u>		
ACCUMULATED DEPRECIATION				
1 BVL transfer I-11	0	0		
2 Plant Slippage/Double Bookings I-13	3	0		
3 Reverse Depr on prior N-U/U assets I-46	0	0		
4 Realloc of River Park Common Plant S-1	(16)	0		
Total	<u>(13)</u>	<u>0</u>		
CIAC				
1 BVL transfer I-11	0	0		
2 Imputation of CIAC-MR I-48	0	0		
3 Marco ASR Cost Share I-51	0	0		
Total	<u>0</u>	<u>0</u>		
ACCUM. AMORT. OF CIAC				
1 Deltona Lakes correction-water S-4	0	0		
2 BVL transfer I-11	0	0		
3 Correction for Guideline rates I-47	0	0		
4 Imputation of CIAC-MR I-48	0	0		
5 Marco ASR Cost Share I-51	0	0		
Total	<u>0</u>	<u>0</u>		
DEFERRED INCOME TAXES				
1 Debit Deferred Taxes on CIAC	0	0		
2 Credit Deferred Taxes on Depreciation	(347)	0		
Total	<u>(347)</u>	<u>0</u>		
WORKING CAPITAL				
To reflect the plant specific allocation	<u>(1,252)</u>	<u>0</u>		
OTHER				
Marco Island deferred debit-water I-62	<u>0</u>			

SSU/LAKESIDE
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	14,455	47,968 \$	62,423	(48,269)	14,154	44,880	59,034
OPERATING EXPENSES:						317.08%	
2 OPERATION AND MAINTENANCE	14,133	364 \$	14,497	(739)	13,758 \$		13,758
3 DEPRECIATION	12,953	0	12,953	7	12,960		12,960
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,018	2,171	3,189	(2,281)	908	2,020	2,928
6 INCOME TAXES	(10,863)	17,526	6,663	(17,836)	(11,173)	16,533	5,361
7 TOTAL OPERATING EXPENSES	17,241	20,061 \$	37,302	(20,849)	16,453	18,553	35,006
8 OPERATING INCOME	(2,786)	27,907 \$	25,121	(27,420)	(2,299)	26,327	24,027
9 RATE BASE	243,494	\$	243,494		241,840		241,840
RATE OF RETURN	-1.14%		10.32%		-0.95%		9.94%

SSU/ LAKESIDE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(47,968)	0
2 Billing determinants I-75	(305)	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	4	0
Total	<u>(48,269)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(27)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(9)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(124)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(187)	0
6 Hepatitis Amortization Adjustment I-86	(5)	0
7 Budgeted overtime to rate case expense S-11	(21)	0
8 Remove SSU proposed repression adjustment I-74	226	0
9 OAP Amortization I-86a	(25)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(5)	0
12 Conservation Expense I-92	(96)	0
13 Current rate case expense I-93	60	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(75)	0
15 Jurisdiction Docket Expense I-95	(16)	0
16 920199 rate case expense I-96	(149)	0
17 True-up budget adjustment I-99	(168)	0
18 Empty recognition normalization I-100	(8)	0
19 Shareholder Expenses I-90	(110)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		
22 Gains/Losses I-105	0	0
Total	<u>(739)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(6)	0
3 Reallocate Common Plant River Park S-1	13	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>7</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(2,172)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	15	0
4 Discounts received on property taxes S-14	(124)	0
Total	<u>(2,281)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(17,836)</u>	<u>0</u>

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SSU/ LAKEVIEW VILLAS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 21,740	0 \$	21,740	(4)	21,736
2 LAND & LAND RIGHTS	47	0	47	0	47
3 NON-USED & USEFUL COMPONENTS	0	0	0	(756)	(756)
4 ACCUMULATED DEPRECIATION	(8,615)	0	(8,615)	6	(8,609)
5 CIAC	0	0	0	0	0
6 AMORTIZATION OF CIAC	0	0	0	0	0
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(90)	0	(90)	0	(90)
10 DEFERRED INCOME TAXES	(402)	0	(402)	(21)	(423)
11 WORKING CAPITAL ALLOWANCE	521	0	521	(173)	348
12 OTHER	0	0	0	0	0
RATE BASE	\$ 13,201	0 \$	13,201	(948)	12,253

SSU/ LAKEVIEW VILLAS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage/double bookings I-13	(8)	0
3 Realloc of River Park common plant S-1	4	0
Total	<u>(4)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(756)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	8	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(2)	0
Total	<u>6</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	0	0
2 Credit Deferred Taxes on Depreciation	(21)	0
Total	<u>(21)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(173)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ LAKEVIEW VILLAS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,672	7,321 \$	8,993	(2,487)	6,506	2,117	8,623
OPERATING EXPENSES:						32.54%	
2 OPERATION AND MAINTENANCE	5,124	192 \$	5,316	(64)	5,252 \$		5,252
3 DEPRECIATION	903	0	903	(27)	876		876
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	716	341	1,057	(144)	913	95	1,008
6 INCOME TAXES	(2,264)	2,618	354	(864)	(510)	780	270
7 TOTAL OPERATING EXPENSES	4,479	3,151 \$	7,630	(1,099)	6,531	875	7,406
8 OPERATING INCOME	(2,807)	4,170 \$	1,363	(1,388)	(25)	1,242	1,217
9 RATE BASE	13,201	\$	13,201		12,253		12,253
RATE OF RETURN	-21.26%		10.32%		-0.20%		9.94%

SSU/ LAKEVIEW VILLAS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(7,321)	0
2 Billing determinants I-75	4,833	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	1	0
Total	(2,487)	0
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(4)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(1)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(17)	0
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(26)	0
6 Hepatitis Amortization Adjustment I-86	(1)	0
7 Budgeted overtime to rate case expense S-11	(3)	0
8 Remove SSU proposed repression adjustment I-74	22	0
9 OAP Amortization I-86a	(3)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(1)	0
12 Conservation Expense I-92	(13)	0
13 Current rate case expense I-93	8	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(1)	0
15 Jurisdiction Docket Expense I-95	(2)	0
16 920199 rate case expense I-96	22	0
17 True-up budget adjustment I-99	(23)	0
18 Empty recognition normalization I-100	(1)	0
19 Shareholder Expenses I-90	(15)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(5)	0
Total	(64)	0
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage/double bookings adjustment I-13	(1)	0
3 Reallocate Common Plant River Park S-1	2	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(29)	0
6 Marco ASR Cost Share I-51	0	0
Total	(27)	0
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(112)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(24)	0
4 Discounts received on property taxes S-14	(8)	0
Total	(144)	0
INCOME TAXES		
To adjust to test year income tax expense	(864)	0

SSU/ LEHIGH
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 15,014,790	93,077	\$ 15,107,867	(37,088)	15,070,779
2 LAND & LAND RIGHTS	212,065	0	212,065	(149,851)	62,214
3 NON-USED & USEFUL COMPONENTS	322,725	0	322,725	(992,781)	(670,056)
4 ACCUMULATED DEPRECIATION	(4,437,608)	0	(4,437,608)	417	(4,437,191)
5 CIAC	(4,365,337)	0	(4,365,337)	(48,166)	(4,413,503)
6 AMORTIZATION OF CIAC	1,415,443	0	1,415,443	670	1,416,113
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,903,990)	0	(1,903,990)	0	(1,903,990)
9 UNFUNDED POST-RETIRE. BENEFITS	(64,343)	0	(64,343)	0	(64,343)
10 DEFERRED INCOME TAXES	419,709	0	419,709	(376,725)	42,984
11 WORKING CAPITAL ALLOWANCE	372,726	0	372,726	(123,589)	249,137
12 OTHER	0	0	0	0	0
RATE BASE	\$ 6,986,180	93,077	\$ 7,079,257	(1,727,113)	5,352,144

SSU/ LEHIGH
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 16,820,639	191,019 \$	17,011,658	(166,548)	16,845,110
2 LAND	346,220	0	346,220	(260,562)	85,658
3 NON-USED & USEFUL COMPONENTS	869,825	0	869,825	(1,467,179)	(597,354)
4 ACCUMULATED DEPRECIATION	(4,970,406)	0	(4,970,406)	2,838	(4,967,568)
5 CIAC	(4,591,714)	0	(4,591,714)	(83,889)	(4,675,603)
6 AMORTIZATION OF CIAC	1,813,412	0	1,813,412	1,179	1,814,591
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,595,969)	0	(1,595,969)	0	(1,595,969)
9 UNFUNDED POST-RETIRE. BENEFITS	(50,898)	0	(50,898)	0	(50,898)
10 DEFERRED INCOME TAXES	251,933	0	251,933	(224,176)	27,757
11 WORKING CAPITAL ALLOWANCE	294,838	0	294,838	(97,763)	197,075
12 OTHER	0	0	0	0	0
RATE BASE	\$ 9,187,880	191,019 \$	9,378,899	(2,296,100)	7,082,799
	=====	=====	=====	=====	=====

SSU/ LEHIGH
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage/double bookings I-13	(40,182)	(168,995)
3 Realloc of River Park common plant S-1	3,094	2,447
Total	<u>(37,088)</u>	<u>(166,548)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	(120,840)	(260,562)
2 Lehigh land, Parcel 4, Tract C PHFU and Tract D I-6	(29,011)	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>(149,851)</u>	<u>(260,562)</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(992,781)</u>	<u>(1,467,179)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	1,973	4,069
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(1,556)	(1,231)
Total	<u>417</u>	<u>2,838</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(48,166)	(83,889)
3 Marco ASR Cost Share I-51	0	0
Total	<u>(48,166)</u>	<u>(83,889)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	670	1,179
5 Marco ASR Cost Share I-51	0	0
Total	<u>670</u>	<u>1,179</u>
DEFERRED INCOME TAXES		
1 Debt/ Deferred Taxes on CIAC	(362,078)	(207,807)
2 Credit Deferred Taxes on Depreciation	(14,647)	(16,369)
Total	<u>(376,725)</u>	<u>(224,176)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(123,589)</u>	<u>(97,763)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ LEHIGH
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	2,089,666	794,843 \$	2,884,509	(817,547)	2,066,962	440,859	2,507,821
OPERATING EXPENSES:						21.33%	
2 OPERATION AND MAINTENANCE	1,289,249	55,416 \$	1,344,665	(43,354)	1,301,311 \$		1,301,311
3 DEPRECIATION	324,022	0	324,022	(36,507)	287,515		287,515
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	287,276	18,022	305,298	(53,946)	251,352	19,839	271,191
6 INCOME TAXES	(96,226)	276,382	180,156	(226,510)	(46,354)	162,409	116,055
7 TOTAL OPERATING EXPENSES	1,804,321	349,820 \$	2,154,141	(360,317)	1,793,824	182,247	1,976,071
8 OPERATING INCOME	285,345	445,023 \$	730,368	(457,230)	273,138	258,612	531,750
9 RATE BASE	6,986,180	\$	7,079,257		5,352,144		5,352,144
RATE OF RETURN	4.08%		10.32%		5.10%		9.94%

SSU/ LEHIGH STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	2,588,705	698,008 \$	3,286,713	(683,145)	2,603,568	176,044	2,779,612
OPERATING EXPENSES						6.76%	
2 OPERATION AND MAINTENANCE	1,209,627	60,055 \$	1,269,682	(79,518)	1,190,164 \$		1,190,164
3 DEPRECIATION	443,977	0	443,977	(61,589)	382,388		382,388
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	413,356	17,939	431,295	(90,551)	340,744	7,922	348,666
6 INCOME TAXES	(16,198)	190,335	174,137	(84,291)	89,846	64,853	154,699
7 TOTAL OPERATING EXPENSES	2,050,762	268,329 \$	2,319,091	(315,949)	2,003,142	72,775	2,075,918
8 OPERATING INCOME	537,943	429,679 \$	967,622	(367,196)	600,426	103,269	703,695
9 RATE BASE	9,187,880	\$	9,378,899		7,082,799		7,082,799
RATE OF RETURN	5.85%		10.32%		8.48%		9.94%

SSU/ LEHIGH
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(794,843)	(698,008)
2 Billing determinants I-75	(23,140)	14,518
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	436	345
Total	<u>(817,547)</u>	<u>(683,145)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(2,707)	(2,141)
2 Correct attrition rate from 5.87% to 5.75% S-10	(875)	(692)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(12,219)	(13,883)
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(18,433)	(14,581)
6 Hepatitis Amortization Adjustment I-86	(481)	(380)
7 Budgeted overtime to rate case expense S-11	(2,122)	(1,678)
8 Remove SSU proposed repression adjustment I-74	14,621	0
9 OAP Amortization I-86a	(2,446)	(7,043)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(532)	(421)
12 Conservation Expense I-92	(9,450)	(7,475)
13 Current rate case expense I-93	5,962	4,716
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(7,431)	(5,878)
15 Jurisdiction Docket Expense I-95	(1,535)	(1,214)
16 920199 rate case expense I-96	22,519	17,037
17 True-up budget adjustment I-99	(16,577)	(36,671)
18 Empty recognition normalization I-100	(749)	(592)
19 Shareholder Expenses I-90	(10,899)	(8,622)
20 Excess Unaccounted for Water I-21		
21 Excess Infiltration I-23		
22 Gains/Losses I-105	0	0
Total	<u>(43,354)</u>	<u>(79,518)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage/double bookings adjustment I-13	(2,195)	(6,387)
3 Reallocate Common Plant River Park S-1	1,270	1,005
4 Imputation of CIAC-MR I-48	(1,340)	(2,357)
5 Net used and useful adjustment	(34,242)	(53,849)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(36,507)</u>	<u>(61,589)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(36,790)	(30,742)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(11,935)	(53,974)
4 Discounts received on property taxes S-14	(5,221)	(5,835)
Total	<u>(53,946)</u>	<u>(90,551)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(226,510)</u>	<u>(84,291)</u>

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SSU/ LEILANI HEIGHTS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 433,057	0	\$ 433,057	(125)	432,932
2 LAND & LAND RIGHTS	4,087	0	4,087	0	4,087
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(153,773)	0	(153,773)	(58)	(153,831)
5 CIAC	(125,958)	(72)	(126,030)	0	(126,030)
6 AMORTIZATION OF CIAC	57,545	0	57,545	0	57,545
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,930)	0	(2,930)	0	(2,930)
10 DEFERRED INCOME TAXES	(5,798)	0	(5,798)	5,915	117
11 WORKING CAPITAL ALLOWANCE	16,976	0	16,976	(5,629)	11,347
12 OTHER	0	0	0	0	0
RATE BASE	\$ 223,206	(72)	\$ 223,134	103	223,237

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SSU/LEILANI HEIGHTS
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 645,751	0 \$	645,751	(17,654)	628,097
2 LAND	9,700	0	9,700	0	9,700
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(321,420)	0	(321,420)	670	(320,750)
5 CIAC	(139,438)	(112)	(139,550)	0	(139,550)
6 AMORTIZATION OF CIAC	77,930	0	77,930	0	77,930
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,915)	0	(2,915)	0	(2,915)
10 DEFERRED INCOME TAXES	(11,812)	0	(11,812)	8,006	(3,806)
11 WORKING CAPITAL ALLOWANCE	16,889	0	16,889	(5,600)	11,289
12 OTHER	0	0	0	0	0
RATE BASE	\$ 274,685	(112)\$	274,573	(14,578)	259,995

SSU/ LEILANI HEIGHTS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage/double bookings I-13	(266)	(17,794)
3 Realloc of River Park common plant S-1	141	140
Total	<u>(125)</u>	<u>(17,654)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	13	741
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(71)	(71)
Total	<u>(58)</u>	<u>670</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	6,335	8,617
2 Credit Deferred Taxes on Depreciation	(420)	(611)
Total	<u>5,915</u>	<u>8,006</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(5,629)</u>	<u>(5,600)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ LEILANI HEIGHTS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	83,160	41,507 \$	124,667	(47,624)	77,043	43,382	120,425
OPERATING EXPENSES:						56.31%	
2 OPERATION AND MAINTENANCE	64,438	2,784 \$	67,222	(2,198)	65,024 \$		65,024
3 DEPRECIATION	16,704	0	16,704	31	16,735		16,735
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,900	2,017	11,917	(2,293)	9,624	1,952	11,576
6 INCOME TAXES	(8,358)	14,161	5,803	(16,874)	(11,071)	15,982	4,911
7 TOTAL OPERATING EXPENSES	82,684	18,962 \$	101,646	(21,334)	80,312	17,934	98,246
8 OPERATING INCOME	476	22,545 \$	23,021	(26,290)	(3,269)	25,449	22,179
9 RATE BASE	223,206	\$	223,134		223,237		223,237
RATE OF RETURN	0.21%		10.32%		-1.46%		9.94%

SSU/LEILANI HEIGHTS
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	152,288	39,645 \$	191,933	(21,372)	170,561	23,902	194,463
OPERATING EXPENSES						14.01%	
2 OPERATION AND MAINTENANCE	111,555	4,082 \$	115,637	2,676	118,313 \$		118,313
3 DEPRECIATION	26,705	0	26,705	(707)	25,998		25,998
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	16,765	1,985	18,750	(1,180)	17,570	1,076	18,646
6 INCOME TAXES	(7,799)	10,312	2,513	(5,643)	(3,130)	8,805	5,675
7 TOTAL OPERATING EXPENSES	147,226	16,379 \$	163,605	(4,854)	158,751	9,881	168,632
8 OPERATING INCOME	5,062	23,266 \$	28,328	(16,518)	11,810	14,021	25,831
9 RATE BASE	274,685	\$	274,573		259,995		259,995
RATE OF RETURN	1.84%		10.32%		4.54%		9.94%

SSU/ LEILANI HEIGHTS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(41,507)	(39,645)
2 Billing determinants I-75	(6,137)	18,253
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	20	20
Total	<u>(47,624)</u>	<u>(21,372)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(123)	(123)
2 Correct attrition rate from 5.87% to 5.75% S-10	(40)	(40)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(557)	(795)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(840)	(835)
6 Hepatitis Amortization Adjustment I-86	(22)	(22)
7 Budgeted overtime to rate case expense S-11	(97)	(96)
8 Remove SSU proposed repression adjustment I-74	630	0
9 OAP Amortization I-86a	(111)	(1,073)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(24)	(24)
12 Conservation Expense I-92	(430)	(428)
13 Current rate case expense I-93	272	270
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(36)	(36)
15 Jurisdiction Docket Expense I-95	(70)	(70)
16 920199 rate case expense I-96	706	8,747
17 True-up budget adjustment I-99	(755)	(2,101)
18 Empty recognition normalization I-100	(34)	(34)
19 Shareholder Expenses I-90	(496)	(494)
20 Excess Unaccounted For Water I-21		
21 Excess Infiltration I-23		
22 Gains/Losses I-105	(171)	(170)
Total	<u>(2,198)</u>	<u>2,676</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(27)	(765)
3 Reallocate Common Plant River Park S-1	58	58
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>31</u>	<u>(707)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(2,143)	(962)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(150)	(218)
Total	<u>(2,293)</u>	<u>(1,180)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(16,874)</u>	<u>(5,643)</u>

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SSU/ LEISURE LAKES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 255,959	0	\$ 255,959	(77)	255,882
2 LAND & LAND RIGHTS	1,252	0	1,252	0	1,252
3 NON-USED & USEFUL COMPONENTS	(9,931)	0	(9,931)	0	(9,931)
4 ACCUMULATED DEPRECIATION	(104,216)	0	(104,216)	(11)	(104,227)
5 CIAC	(100,635)	0	(100,635)	(75)	(100,710)
6 AMORTIZATION OF CIAC	45,437	0	45,437	0	45,437
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,821)	0	(1,821)	0	(1,821)
10 DEFERRED INCOME TAXES	(1,557)	0	(1,557)	(1,810)	(3,367)
11 WORKING CAPITAL ALLOWANCE	10,550	0	10,550	(3,498)	7,052
12 OTHER	0	0	0	0	0
RATE BASE	\$ 95,038	0	\$ 95,038	(5,471)	89,567

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SSU/ LEISURE LAKES
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 304,079	0	\$ 304,079	(73)	304,006
2 LAND	2,862	0	2,862	0	2,862
3 NON-USED & USEFUL COMPONENTS	(41,041)	0	(41,041)	(15,414)	(56,455)
4 ACCUMULATED DEPRECIATION	(163,925)	0	(163,925)	(11)	(163,936)
5 CIAC	(198,121)	0	(198,121)	(240)	(198,361)
6 AMORTIZATION OF CIAC	104,676	0	104,676	8	104,684
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,716)	0	(1,716)	0	(1,716)
10 DEFERRED INCOME TAXES	(3,033)	0	(3,033)	(1,322)	(4,355)
11 WORKING CAPITAL ALLOWANCE	9,942	0	9,942	(3,297)	6,645
12 OTHER	0	0	0	0	0
RATE BASE	\$ 13,723	0	\$ 13,723	(20,349)	(6,626)

SSU/ LEISURE LAKES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage/double bookings I-13	(165)	(156)
3 Realloc of River Park common plant S-1	88	83
Total	<u>(77)</u>	<u>(73)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>(15,414)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	33	31
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(44)	(42)
Total	<u>(11)</u>	<u>(11)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(75)	(240)
3 Marco ASR Cost Share I-51	0	0
Total	<u>(75)</u>	<u>(240)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	8
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>8</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(1,561)	(1,027)
2 Credit Deferred Taxes on Depreciation	(249)	(295)
Total	<u>(1,810)</u>	<u>(1,322)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(3,498)</u>	<u>(3,297)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ LEISURE LAKES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	25,098	55,708 \$	80,806	(31,689)	49,117	28,603	77,720
OPERATING EXPENSES:						58.23%	
2 OPERATION AND MAINTENANCE	51,053	1,875 \$	52,928	(1,651)	51,277 \$		51,277
3 DEPRECIATION	8,897	0	8,897	20	8,917		8,917
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,428	2,482	6,910	(1,510)	5,400	1,287	6,687
6 INCOME TAXES	(17,542)	19,808	2,266	(10,863)	(8,597)	10,537	1,940
7 TOTAL OPERATING EXPENSES	46,836	24,165 \$	71,001	(14,004)	56,997	11,824	68,821
8 OPERATING INCOME	(21,738)	31,543 \$	9,805	(17,685)	(7,880)	16,779	8,899
9 RATE BASE	95,038	\$	95,038		89,567		89,567
RATE OF RETURN	-22.87%		10.32%		-8.80%		9.94%

SSU/ LEISURE LAKES
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	59,551	3,832 \$	63,383	(29,447)	33,936	24,854	58,790
OPERATING EXPENSES						73.24%	
2 OPERATION AND MAINTENANCE	51,313	2,090 \$	53,403	(3,158)	50,245 \$		50,245
3 DEPRECIATION	5,280	0	5,280	(864)	4,416		4,416
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,632	(226)	5,406	(1,478)	3,928	1,118	5,047
6 INCOME TAXES	(1,847)	(274)	(2,121)	(7,294)	(9,415)	9,156	(259)
7 TOTAL OPERATING EXPENSES	60,378	1,590 \$	61,968	(12,794)	49,174	10,274	59,448
8 OPERATING INCOME	(827)	2,242 \$	1,415	(16,653)	(15,238)	14,580	(658)
9 RATE BASE	13,723	\$	13,723		(6,626)		(6,626)
RATE OF RETURN	-6.03%		10.31%		229.97%		9.94%

SSU/ LEISURE LAKES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(55,708)	(3,832)
2 Billing determinants I-75	24,007	(25,627)
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	12	12
Total	<u>(31,689)</u>	<u>(29,447)</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(77)	(72)
2 Correct attrition rate from 5.87% to 5.75% S-10	(25)	(23)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(346)	(468)
5 Lobbying/Acquisition salaries & misc. expenses I-83 & I-84	(522)	(492)
6 Hepatitis Amortization Adjustment I-86	(14)	(13)
7 Budgeted overtime to rate case expense S-11	(60)	(57)
8 Remove SSU proposed repression adjustment I-74	233	0
9 OAP Amortization I-86a	(69)	(65)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(15)	(14)
12 Conservation Expense I-92	(267)	(252)
13 Current rate case expense I-93	169	159
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(22)	(21)
15 Jurisdiction Docket Expense I-95	(43)	(41)
16 920199 rate case expense I-96	439	(151)
17 True-up budget adjustment I-99	(469)	(1,237)
18 Empty recognition normalization I-100	(21)	(20)
19 Shareholder Expenses I-90	(309)	(291)
20 Excess Unaccounted For Water I-21	(127)	
21 Excess Infiltration I-23		
22 Gains/Losses I-105	(106)	(100)
Total	<u>(1,651)</u>	<u>(3,158)</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage/double bookings adjustment I-13	(17)	(16)
3 Reallocate Common Plant River Park S-1	36	34
4 Imputation of CIAC-MR I-48	0	(16)
5 Net used and useful adjustment	0	(866)
6 Marco ASR Cost Share I-51	0	0
Total	<u>20</u>	<u>(864)</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	(1,426)	(1,325)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	5	(48)
4 Discounts received on property taxes S-14	(89)	(105)
Total	<u>(1,510)</u>	<u>(1,478)</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>(10,863)</u>	<u>(7,294)</u>

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SSU/ MARCO ISLAND SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 41,059,172	0 \$	41,059,172	(878,880)	40,180,292
2 LAND & LAND RIGHTS	9,566,674	220,855	9,787,529	0	9,787,529
3 NON-USED & USEFUL COMPONENTS	(251,848)	0	(251,848)	(1,014,177)	(1,266,025)
4 ACCUMULATED DEPRECIATION	(11,483,826)	138,520	(11,345,306)	(3,845)	(11,349,151)
5 CIAC	(6,062,393)	0	(6,062,393)	(233,446)	(6,295,839)
6 AMORTIZATION OF CIAC	1,571,147	0	1,571,147	5,004	1,576,151
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(43,493)	0	(43,493)	0	(43,493)
10 DEFERRED INCOME TAXES	196,578	0	196,578	(442,671)	(246,093)
11 WORKING CAPITAL ALLOWANCE	251,943	0	251,943	(83,539)	168,404
12 OTHER	1,319,227	0	1,319,227	(186,744)	1,132,483
RATE BASE	\$ 36,123,181	359,375 \$	36,482,556	(2,838,297)	33,644,259
	=====	=====	=====	=====	=====

SSU/ MARCO ISLAND SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 22,910,735	0	\$ 22,910,735	(115,170)	22,795,565
2 LAND	19,559	0	19,559	0	19,559
3 NON-USED & USEFUL COMPONENTS	(1,622,236)	0	(1,622,236)	(4,708,026)	(6,330,262)
4 ACCUMULATED DEPRECIATION	(7,238,003)	48,729	(7,189,274)	(14,691)	(7,203,965)
5 CIAC	(4,210,285)	0	(4,210,285)	(5,775)	(4,216,060)
6 AMORTIZATION OF CIAC	1,854,093	0	1,854,093	138	1,854,231
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(14,390)	0	(14,390)	0	(14,390)
10 DEFERRED INCOME TAXES	(424,780)	0	(424,780)	104,754	(320,026)
11 WORKING CAPITAL ALLOWANCE	83,359	0	83,359	(27,640)	55,719
12 OTHER	0	0	0	0	0
RATE BASE	\$ 11,358,052	48,729	\$ 11,406,781	(4,766,410)	6,640,371

SSU/ MARCO ISLAND
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL Transfer	0	0
2 To adjust for plant slippage I-12	(880,971)	(115,862)
3 Realloc of River Park common plant S-1	2,091	692
Total	<u>(878,880)</u>	<u>(115,170)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(1,014,177)</u>	<u>(4,708,026)</u>
ACCUMULATED DEPRECIATION		
1 BVL Transfer	0	0
2 Plant Slippage/Double Bookings I-13	19,643	34,386
3 Reverse Depr on prior N-U/U assets I-46	(22,436)	(48,729)
4 Realloc of River Park Common Plant S-1	(1,052)	(348)
Total	<u>(3,845)</u>	<u>(14,691)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(8,346)	(5,775)
3 Marco ASR Cost Share I-51	(225,100)	0
Total	<u>(233,446)</u>	<u>(5,775)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	97	138
5 Marco ASR Cost Share I-51	4,907	0
Total	<u>5,004</u>	<u>138</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(403,634)	127,008
2 Credit Deferred Taxes on Depreciation	(39,037)	(22,254)
Total	<u>(442,671)</u>	<u>104,754</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(83,539)</u>	<u>(27,640)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>(186,744)</u>	

SSU/ MARCO ISLAND STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	7,822,468	2,853,529 \$	10,675,997	(2,586,777)	8,089,220	1,458,815	9,548,035
OPERATING EXPENSES:						18.03%	
2 OPERATION AND MAINTENANCE	2,680,565	37,235 \$	2,717,800	(76,924)	2,640,876 \$		2,640,876
3 DEPRECIATION	1,625,322	0	1,625,322	(94,809)	1,530,513		1,530,513
4 AMORTIZATION	0	293,162	293,162	(158,609)	134,553		134,553
5 TAXES OTHER THAN INCOME	1,107,645	134,190	1,241,835	(157,223)	1,084,612	65,647	1,150,259
6 INCOME TAXES	119,773	914,201	1,033,974	(822,201)	211,773	537,415	749,188
7 TOTAL OPERATING EXPENSES	5,533,305	1,378,788 \$	6,912,093	(1,309,765)	5,602,328	603,061	6,205,389
8 OPERATING INCOME	2,289,163	1,474,741 \$	3,763,904	(1,277,012)	2,486,892	855,754	3,342,646
9 RATE BASE	36,123,181	\$	36,482,556		33,644,259		33,644,259
RATE OF RETURN	6.34%		10.32%		7.39%		9.94%

SSU/ MARCO ISLAND STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96						SCHEDULE NO. 4-B DOCKET NO. 950495-WS	
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	3,008,167	616,679 \$	3,624,846	(616,581)	3,008,265	(478,904)	2,529,361
OPERATING EXPENSES						-15.92%	
2 OPERATION AND MAINTENANCE	862,759	25,795 \$	888,554	(22,352)	866,202 \$		866,202
3 DEPRECIATION	752,455	0	752,455	(306,034)	446,421		446,421
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	604,963	(7,348)	597,615	(161,540)	436,075	(21,551)	414,524
6 INCOME TAXES	31,829	177,555	209,384	109,515	318,899	(176,424)	142,475
7 TOTAL OPERATING EXPENSES	2,252,006	196,002 \$	2,448,008	(380,411)	2,067,597	(197,975)	1,869,622
8 OPERATING INCOME	756,161	420,677 \$	1,176,838	(236,170)	940,668	(280,929)	659,738
9 RATE BASE	11,358,052	\$	11,406,781		6,640,371		6,640,371
RATE OF RETURN	6.66%		10.32%		14.17%		9.94%

SSU/ MARCO ISLAND
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(2,853,529)	(616,679)
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	266,457	0
4 Miscellaneous non-utility income I-77	295	98
Total	<u>(2,586,777)</u>	<u>(616,581)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(1,830)	(605)
2 Correct attrition rate from 5.87% to 5.75% S-10	(592)	(196)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(8,259)	(3,925)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(12,460)	(4,122)
6 Hepatitis Amortization Adjustment I-86	(325)	(108)
7 Budgeted overtime to rate case expense S-11	(1,434)	(473)
8 Remove SSU proposed repression adjustment I-74	0	0
9 OAP Amortization I-86a	(1,653)	(8,090)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(360)	(119)
12 Conservation Expense I-92	(30,289)	(2,113)
13 Current rate case expense I-93	4,030	1,333
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(5,023)	(1,662)
15 Jurisdiction Docket Expense I-95	(1,038)	(343)
16 920199 rate case expense I-96	30,723	11,044
17 True-up budget adjustment I-99	(40,541)	(10,368)
18 Empty recognition normalization I-100	(506)	(167)
19 Shareholders Expense I-90	(7,367)	(2,438)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	0	0
Total	<u>(76,924)</u>	<u>(22,352)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer	0	0
2 Plant slippage adjustment I-13	(39,285)	(6,500)
3 Reallocate Common Plant River Park S-1	0	0
4 Imputation of CIAC-MR I-48	(194)	(277)
5 Net used and useful adjustment	(45,515)	(299,257)
6 Marco ASR Cost Share I-51	(9,814)	0
Total	<u>(94,809)</u>	<u>(306,034)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>(158,609)</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(116,405)	(27,746)
2 Reg Fees Marco Island I-107	(3,118)	0
3 Non-used and useful property taxes I-108	(23,785)	(125,861)
4 Discounts received on property taxes S-14	(13,915)	(7,933)
Total	<u>(157,223)</u>	<u>(161,540)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(822,201)</u>	<u>109,515</u>

SSU/MARCO SHORES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,585,338	0 \$	1,585,338	(76,814)	1,508,524
2 LAND & LAND RIGHTS	57,328	0	57,328	0	57,328
3 NON-USED & USEFUL COMPONENTS	0	0	0	(27,916)	(27,916)
4 ACCUMULATED DEPRECIATION	(655,809)	0	(655,809)	3,700	(652,109)
5 CIAC	(267,154)	0	(267,154)	(15,011)	(282,165)
6 AMORTIZATION OF CIAC	67,442	0	67,442	362	67,804
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,174)	0	(2,174)	0	(2,174)
10 DEFERRED INCOME TAXES	(31,345)	0	(31,345)	23,969	(7,376)
11 WORKING CAPITAL ALLOWANCE	12,591	0	12,591	(4,175)	8,416
12 OTHER	0	0	0	0	0
RATE BASE	\$ 766,217	0 \$	766,217	(95,886)	670,331

SSU/MARCO SHORES SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,040,926	0	\$ 1,040,926	108,330	1,149,256
2 LAND	204,068	0	204,068	0	204,068
3 NON-USED & USEFUL COMPONENTS	(28,608)	0	(28,608)	(19,862)	(48,470)
4 ACCUMULATED DEPRECIATION	(389,419)	0	(389,419)	(33,832)	(423,251)
5 CIAC	(445,555)	0	(445,555)	(26,157)	(471,712)
6 AMORTIZATION OF CIAC	115,755	0	115,755	5,718	121,473
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,896)	0	(1,896)	0	(1,896)
10 DEFERRED INCOME TAXES	65,086	0	65,086	(28,883)	36,203
11 WORKING CAPITAL ALLOWANCE	10,984	0	10,984	(3,642)	7,342
12 OTHER	0	0	0	0	0
RATE BASE	\$ 571,341	0	\$ 571,341	1,673	573,014
	=====	=====	=====	=====	=====

SSU/MARCO SHORES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
<u>PLANT IN SERVICE</u>		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(76,919)	108,239
3 Realloc of River Park common plant S-1	105	91
Total	<u>(76,814)</u>	<u>108,330</u>
<u>LAND</u>		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
<u>NON-USED AND USEFUL</u>		
To reflect net non-used and useful adjustment	<u>(27,916)</u>	<u>(19,862)</u>
<u>ACCUMULATED DEPRECIATION</u>		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	3,700	(33,832)
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(53)	(46)
Total	<u>3,700</u>	<u>(33,832)</u>
<u>CIAC</u>		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(15,011)	(26,157)
3 Marco ASR Cost Share I-51	0	0
Total	<u>(15,011)</u>	<u>(26,157)</u>
<u>ACCUM. AMORT. OF CIAC</u>		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	65	5,177
4 Imputation of CIAC-MR I-48	297	541
5 Marco ASR Cost Share I-51	0	0
Total	<u>362</u>	<u>5,718</u>
<u>DEFERRED INCOME TAXES</u>		
1 Debt Deferred Taxes on CIAC	25,434	(27,875)
2 Credit Deferred Taxes on Depreciation	(1,465)	(1,008)
Total	<u>23,969</u>	<u>(28,883)</u>
<u>WORKING CAPITAL</u>		
To reflect the plant specific allocation	<u>(4,175)</u>	<u>(3,642)</u>
<u>OTHER</u>		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/MARCO SHORES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	68,398	298,294 \$	366,692	(298,279)	68,413	277,602	346,015
OPERATING EXPENSES:						405.77%	
2 OPERATION AND MAINTENANCE	117,082	63,428 \$	180,510	4,247	184,757 \$		184,757
3 DEPRECIATION	51,792	0	51,792	(5,507)	46,285		46,285
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	21,066	14,631	35,697	(14,486)	21,211	12,492	33,703
6 INCOME TAXES	(65,313)	84,955	19,642	(107,237)	(87,595)	102,266	14,671
7 TOTAL OPERATING EXPENSES	124,627	163,014 \$	287,641	(122,983)	164,658	114,758	279,416
8 OPERATING INCOME	(56,229)	135,280 \$	79,051	(175,296)	(96,245)	162,844	66,599
9 RATE BASE	766,217	\$	766,217		670,331		670,331
RATE OF RETURN	-7.34%		10.32%		-14.36%		9.94%

SSU/MARCO SHORES STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	101,019	90,822 \$	191,841	(90,809)	101,032	89,865	190,897
OPERATING EXPENSES						88.95%	
2 OPERATION AND MAINTENANCE	77,813	3,189 \$	81,002	(2,874)	78,128 \$		78,128
3 DEPRECIATION	26,345	0	26,345	3,883	30,228		30,228
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,204	4,149	13,353	(4,418)	8,935	4,044	12,979
6 INCOME TAXES	(18,254)	30,450	12,196	(32,670)	(20,474)	33,106	12,632
7 TOTAL OPERATING EXPENSES	95,108	37,788 \$	132,896	(36,079)	96,817	37,149	133,967
8 OPERATING INCOME	5,911	53,034 \$	58,945	(54,730)	4,215	52,716	56,930
9 RATE BASE	571,341	\$	571,341		573,014		573,014
RATE OF RETURN	1.03%		10.32%		0.74%		9.94%

**SSU/MARCO SHORES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(298,294)	(90,822)
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	15	13
Total	<u>(298,279)</u>	<u>(90,809)</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(91)	(80)
2 Correct attrition rate from 5.87% to 5.75% S-10	(30)	(26)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(413)	(517)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(623)	(543)
6 Hepatitis Amortization Adjustment I-86	(16)	(14)
7 Budgeted overtime to rate case expense S-11	(72)	(63)
8 Remove SSU proposed repression adjustment I-74	6,346	0
9 OAP Amortization I-86a	(83)	(72)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(18)	(16)
12 Conservation Expense I-92	(319)	(278)
13 Current rate case expense I-93	201	176
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(52)	(23)
15 Jurisdiction Docket Expense I-95	(27)	(45)
16 920199 rate case expense I-96	524	447
17 True-up budget adjustment I-99	(560)	(1,366)
18 Empty recognition normalization I-100	(25)	(22)
19 Shareholders Expense I-90	(368)	(321)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(127)	(111)
Total	<u>4,247</u>	<u>(2,874)</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(1,815)	6,062
3 Reallocate Common Plant River Park S-1	43	37
4 Imputation of CIAC-MR I-48	(594)	(1,083)
5 Net used and useful adjustment	(3,141)	(1,133)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(5,507)</u>	<u>3,883</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	(13,423)	(4,086)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(542)	27
4 Discounts received on property taxes S-14	(522)	(359)
Total	<u>(14,486)</u>	<u>(4,418)</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>(107,237)</u>	<u>(32,670)</u>

SSU/MARION OAKS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 8,643,087	0 \$	8,643,087	(5,139)	8,637,948
2 LAND & LAND RIGHTS	111,121	9,900	121,021	0	121,021
3 NON-USED & USEFUL COMPONENTS	(1,423,378)	0	(1,423,378)	(2,371,653)	(3,795,031)
4 ACCUMULATED DEPRECIATION	(1,670,703)	135,262	(1,535,441)	390	(1,535,051)
5 CIAC	(1,293,960)	0	(1,293,960)	(24,397)	(1,318,357)
6 AMORTIZATION OF CIAC	225,033	0	225,033	9,666	234,699
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,805,211)	0	(1,805,211)	0	(1,805,211)
9 UNFUNDED POST-RETIRE. BENEFITS	(18,842)	0	(18,842)	0	(18,842)
10 DEFERRED INCOME TAXES	211,071	0	211,071	(174,154)	36,917
11 WORKING CAPITAL ALLOWANCE	109,148	0	109,148	(36,191)	72,957
12 OTHER	0	0	0	0	0
RATE BASE	\$ 3,087,366	145,162 \$	3,232,528	(2,601,477)	631,051

SSU/MARION OAKS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 3,710,792	0 \$	3,710,792	(3,599)	3,707,193
2 LAND	7,602	0	7,602	0	7,602
3 NON-USED & USEFUL COMPONENTS	(289,167)	0	(289,167)	(210,302)	(499,469)
4 ACCUMULATED DEPRECIATION	(1,165,331)	0	(1,165,331)	269	(1,165,062)
5 CIAC	(312,339)	0	(312,339)	(3,697)	(316,036)
6 AMORTIZATION OF CIAC	82,263	0	82,263	7,549	89,812
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(9,983)	0	(9,983)	0	(9,983)
10 DEFERRED INCOME TAXES	(16,690)	0	(16,690)	(38,975)	(55,665)
11 WORKING CAPITAL ALLOWANCE	57,830	0	57,830	(19,175)	38,655
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,064,977	0 \$	2,064,977	(267,929)	1,797,048
	=====	=====	=====	=====	=====

SSU/MARION OAKS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(6,045)	(4,079)
3 Realloc of River Park common plant S-1	906	480
Total	<u>(5,139)</u>	<u>(3,599)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(2,371,653)</u>	<u>(210,302)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	390	269
3 Reverse Depr on prior N-U/U assets I-46	(135,262)	0
4 Realloc of River Park Common Plant S-1	(456)	(241)
Total	<u>390</u>	<u>269</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(24,397)	(3,697)
3 Marco ASR Cost Share I-51	0	0
Total	<u>(24,397)</u>	<u>(3,697)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	9,383	7,484
4 Imputation of CIAC-MR I-48	283	65
5 Marco ASR Cost Share I-51	0	0
Total	<u>9,666</u>	<u>7,549</u>
DEFERRED INCOME TAXES		
1 Debt/Deferred Taxes on CIAC	(165,762)	(35,374)
2 Credit Deferred Taxes on Depreciation	(8,392)	(3,601)
Total	<u>(174,154)</u>	<u>(38,975)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(36,191)</u>	<u>(19,175)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/MARION OAKS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	406,541	741,445 \$	1,147,986	(741,317)	406,669	248,860	855,529
OPERATING EXPENSES:						61.19%	
2 OPERATION AND MAINTENANCE	348,634	18,335 \$	366,969	(15,831)	351,138 \$		351,138
3 DEPRECIATION	167,659	0	167,659	(66,036)	101,623		101,623
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	160,774	41,825	202,599	(84,939)	117,660	11,199	128,858
6 INCOME TAXES	(182,584)	259,843	77,259	(157,723)	(80,464)	91,678	11,214
7 TOTAL OPERATING EXPENSES	494,483	320,003 \$	814,486	(324,530)	489,956	102,877	592,833
8 OPERATING INCOME	(87,942)	421,442 \$	333,500	(416,787)	(83,287)	145,984	62,697
9 RATE BASE	3,087,366	\$	3,232,528		631,051		631,051
RATE OF RETURN	-2.85%		10.32%		-13.20%		9.94%

SSU/MARION OAKS STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	437,003	396,970 \$	833,973	(396,902)	437,071	319,540	756,611
OPERATING EXPENSES						73.11%	
2 OPERATION AND MAINTENANCE	338,982	14,451 \$	353,433	(16,087)	337,346 \$		337,346
3 DEPRECIATION	121,115	0	121,115	(14,620)	106,495		106,495
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	85,487	18,697	104,184	(23,789)	80,395	14,379	94,775
6 INCOME TAXES	(90,561)	132,758	42,197	(120,459)	(78,262)	117,716	39,454
7 TOTAL OPERATING EXPENSES	455,023	165,906 \$	620,929	(174,954)	445,975	132,095	578,070
8 OPERATING INCOME	(18,020)	231,064 \$	213,044	(221,948)	(8,904)	187,445	178,541
9 RATE BASE	2,064,977	\$	2,064,977		1,797,048		1,797,048
RATE OF RETURN	-0.87%		10.32%		-0.50%		9.94%

SSU/MARION OAKS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(741,445)	(396,970)
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	128	68
Total	<u>(741,317)</u>	<u>(396,902)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(793)	(420)
2 Correct attrition rate from 5.87% to 5.75% S-10	(256)	(136)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(3,578)	(2,723)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(5,398)	(2,860)
6 Hepatitis Amortization Adjustment I-86	(141)	(75)
7 Budgeted overtime to rate case expense S-11	(621)	(329)
8 Remove SSU proposed repression adjustment I-74	2,355	0
9 OAP Amortization I-86a	(716)	(379)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(156)	(83)
12 Conservation Expense I-92	(2,767)	(1,466)
13 Current rate case expense I-93	1,746	(25)
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(230)	(122)
15 Jurisdiction Docket Expense I-95	(450)	(238)
16 920199 rate case expense I-96	4,540	2,352
17 True-up budget adjustment I-99	(4,854)	(7,193)
18 Empty recognition normalization I-100	(219)	(116)
19 Shareholders Expense I-90	(3,192)	(1,691)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(1,101)	(583)
Total	<u>(15,831)</u>	<u>(16,087)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(267)	(267)
3 Reallocate Common Plant River Park S-1	372	197
4 Imputation of CIAC-MR I-48	(566)	(130)
5 Net used and useful adjustment	(65,575)	(14,420)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(66,036)</u>	<u>(14,620)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(33,359)	(17,861)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(48,589)	(4,644)
4 Discounts received on property taxes S-14	(2,991)	(1,284)
Total	<u>(84,939)</u>	<u>(23,789)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(157,723)</u>	<u>(120,459)</u>

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SSU/MEREDITH MANOR SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 903,705	0	\$ 903,705	(99,080)	804,625
2 LAND & LAND RIGHTS	5,710	0	5,710	0	5,710
3 NON-USED & USEFUL COMPONENTS	(63,662)	0	(63,662)	(22,437)	(86,099)
4 ACCUMULATED DEPRECIATION	(221,136)	0	(221,136)	1,122	(220,014)
5 CIAC	(80,878)	(664)	(81,542)	0	(81,542)
6 AMORTIZATION OF CIAC	30,561	0	30,561	0	30,561
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(4,879)	0	(4,879)	0	(4,879)
10 DEFERRED INCOME TAXES	(16,154)	0	(16,154)	18,583	2,429
11 WORKING CAPITAL ALLOWANCE	28,264	0	28,264	(9,372)	18,892
12 OTHER	0	0	0	0	0
RATE BASE	\$ 581,531	(664)	\$ 580,867	(111,184)	469,683
	=====	=====	=====	=====	=====

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SSU/MEREDITH MANOR
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 41,610	0 \$	41,610	(9)	41,601
2 LAND	165	0	165	0	165
3 NON-USED & USEFUL COMPONENTS	0	0	0	(3,458)	(3,458)
4 ACCUMULATED DEPRECIATION	(15,081)	0	(15,081)	(1)	(15,082)
5 CIAC	(27,351)	(56)	(27,407)	0	(27,407)
6 AMORTIZATION OF CIAC	10,296	0	10,296	0	10,296
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(210)	0	(210)	0	(210)
10 DEFERRED INCOME TAXES	(751)	0	(751)	7,654	6,903
11 WORKING CAPITAL ALLOWANCE	1,216	0	1,216	(403)	813
12 OTHER	0	0	0	0	0
RATE BASE	\$ 9,894	(56) \$	9,838	3,783	13,621
	=====	=====	=====	=====	=====

SSU/MEREDITH MANOR
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(99,315)	(19)
3 Realloc of River Park common plant S-1	235	10
Total	<u>(99,080)</u>	<u>(9)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(22,437)</u>	<u>(3,458)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	1,240	4
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(118)	(5)
Total	<u>1,122</u>	<u>(1)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	19,365	7,694
2 Credit Deferred Taxes on Depreciation	(782)	(40)
Total	<u>18,583</u>	<u>7,654</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(9,372)</u>	<u>(403)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/MEREDITH MANOR
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	142,274	90,756 \$	233,030	(90,723)	142,307	64,002	206,309
OPERATING EXPENSES:						44.97%	
2 OPERATION AND MAINTENANCE	99,752	4,412 \$	104,164	(3,636)	100,528 \$		100,528
3 DEPRECIATION	32,123	0	32,123	(2,736)	29,387		29,387
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	17,280	3,790	21,070	(4,591)	16,479	2,880	19,359
6 INCOME TAXES	(16,113)	31,859	15,746	(28,953)	(13,207)	23,578	10,371
7 TOTAL OPERATING EXPENSES	133,042	40,061 \$	173,103	(39,916)	133,187	26,458	159,645
8 OPERATING INCOME	9,232	50,695 \$	59,927	(50,807)	9,120	37,544	46,664
9 RATE BASE	581,531	\$	580,867		469,683		469,683
RATE OF RETURN	1.59%		10.32%		1.94%		9.94%

SSU/MEREDITH MANOR STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	15,391	451 \$	15,842	(450)	15,392	(1,025)	14,367
OPERATING EXPENSES						-6.66%	
2 OPERATION AND MAINTENANCE	12,828	319 \$	13,147	(2,077)	11,070 \$		11,070
3 DEPRECIATION	857	0	857	(196)	661		661
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,029	38	1,067	(32)	1,035	(46)	988
6 INCOME TAXES	(14)	(230)	(244)	916	672	(378)	295
7 TOTAL OPERATING EXPENSES	14,700	127 \$	14,827	(1,390)	13,437	(424)	13,014
8 OPERATING INCOME	691	324 \$	1,015	940	1,955	(601)	1,353
9 RATE BASE	9,894	\$	9,838		13,621		13,621
RATE OF RETURN	6.98%		10.32%		14.35%		9.94%

SSU/MEREDITH MANOR
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(90,756)	(451)
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	33	1
Total	<u>(90,723)</u>	<u>(450)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(205)	(9)
2 Correct attrition rate from 5.87% to 5.75% S-10	(66)	(3)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(927)	(57)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(1,398)	(60)
6 Hepatitis Amortization Adjustment I-86	(36)	(2)
7 Budgeted overtime to rate case expense S-11	(161)	(7)
8 Remove SSU proposed repression adjustment I-74	1,072	0
9 OAP Amortization I-86a	(185)	(1,765)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(40)	(2)
12 Conservation Expense I-92	(717)	(31)
13 Current rate case expense I-93	452	19
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(60)	(3)
15 Jurisdiction Docket Expense I-95	(116)	(5)
16 920199 rate case expense I-96	1,176	49
17 True-up budget adjustment I-99	(1,257)	(151)
18 Empty recognition normalization I-100	(57)	(2)
19 Shareholders Expense I-90	(826)	(36)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(285)	(12)
Total	<u>(3,636)</u>	<u>(2,077)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(2,348)	(2)
3 Reallocate Common Plant River Park S-1	96	4
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(484)	(198)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(2,736)</u>	<u>(196)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(4,083)	(20)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(230)	2
4 Discounts received on property taxes S-14	(279)	(14)
Total	<u>(4,591)</u>	<u>(32)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(28,953)</u>	<u>916</u>

SSU/ MORNINGVIEW SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 100,421	0	\$ 100,421	(11)	100,410
2 LAND & LAND RIGHTS	493	0	493	0	493
3 NON-USED & USEFUL COMPONENTS	0	0	0	(590)	(590)
4 ACCUMULATED DEPRECIATION	(21,890)	0	(21,890)	(6)	(21,896)
5 CIAC	(4,005)	0	(4,005)	0	(4,005)
6 AMORTIZATION OF CIAC	1,668	0	1,668	0	1,668
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(270)	0	(270)	0	(270)
10 DEFERRED INCOME TAXES	(1,923)	0	(1,923)	1,144	(779)
11 WORKING CAPITAL ALLOWANCE	1,563	0	1,563	(518)	1,045
12 OTHER	0	0	0	0	0
RATE BASE	\$ 76,057	0	\$ 76,057	19	76,076

SSU/ MORNINGVIEW SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 89,425	0 \$	89,425	(11)	89,414
2 LAND	1,364	0	1,364	0	1,364
3 NON-USED & USEFUL COMPONENTS	(1,378)	0	(1,378)	(7,930)	(9,308)
4 ACCUMULATED DEPRECIATION	(63,132)	0	(63,132)	(2)	(63,134)
5 CIAC	(5,830)	0	(5,830)	0	(5,830)
6 AMORTIZATION OF CIAC	3,960	0	3,960	0	3,960
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(270)	0	(270)	0	(270)
10 DEFERRED INCOME TAXES	(1,699)	0	(1,699)	1,535	(164)
11 WORKING CAPITAL ALLOWANCE	1,563	0	1,563	(518)	1,045
12 OTHER	0	0	0	0	0
RATE BASE	\$ 24,003	0 \$	24,003	(6,927)	17,076

SSU/ MORNINGVIEW
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(24)	(24)
3 Realloc of River Park common plant S-1	13	13
Total	<u>(11)</u>	<u>(11)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(590)</u>	<u>(7,930)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	1	5
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(7)	(7)
Total	<u>(6)</u>	<u>(2)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	1,144	1,535
2 Credit Deferred Taxes on Depreciation	(98)	(87)
Total	<u>1,046</u>	<u>1,448</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(518)</u>	<u>(518)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ MORNINGVIEW STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	7,521	21,730 \$	29,251	30,571	59,822	(31,707)	28,115
OPERATING EXPENSES:						-53.00%	
2 OPERATION AND MAINTENANCE	12,968	532 \$	13,500	(313)	13,187 \$		13,187
3 DEPRECIATION	3,485	0	3,485	(21)	3,464		3,464
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,299	1,006	2,305	1,337	3,642	(1,427)	2,215
6 INCOME TAXES	(5,675)	7,789	2,114	11,257	13,371	(11,680)	1,691
7 TOTAL OPERATING EXPENSES	12,077	9,327 \$	21,404	12,260	33,664	(13,107)	20,557
8 OPERATING INCOME	(4,556)	12,403 \$	7,847	18,311	26,158	(18,599)	7,558
9 RATE BASE	76,057	\$	76,057		76,076		76,076
RATE OF RETURN	-5.99%		10.32%		34.38%		9.94%

SSU/ MORNINGVIEW STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	13,199	18,701 \$	31,900	32,453	64,353	(34,554)	29,799
OPERATING EXPENSES						-53.69%	
2 OPERATION AND MAINTENANCE	20,219	601 \$	20,820	(408)	20,412 \$		20,412
3 DEPRECIATION	5,859	0	5,859	(918)	4,941		4,941
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,755	861	2,616	1,333	3,949	(1,555)	2,394
6 INCOME TAXES	(6,293)	6,421	128	12,957	13,085	(12,729)	355
7 TOTAL OPERATING EXPENSES	21,540	7,883 \$	29,423	12,964	42,387	(14,284)	28,102
8 OPERATING INCOME	(8,341)	10,818 \$	2,477	19,489	21,966	(20,270)	1,697
9 RATE BASE	24,003	\$	24,003		17,076		17,076
RATE OF RETURN	-34.75%		10.32%		128.64%		9.94%

**SSU/ MORNINGVIEW
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	21,730	18,701
2 Billing determinants I-75	8,839	13,750
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	2	2
Total	<u>30,571</u>	<u>32,453</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(11)	(11)
2 Correct attrition rate from 5.87% to 5.75% S-10	(4)	(4)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(74)	(74)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(77)	(77)
6 Hepatitis Amortization Adjustment I-86	(2)	(2)
7 Budgeted overtime to rate case expense S-11	(9)	(9)
8 Remove SSU proposed repression adjustment I-74	94	0
9 OAP Amortization I-86a	(10)	(10)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(2)	(2)
12 Conservation Expense I-92	(40)	(40)
13 Current rate case expense I-93	25	25
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(3)	(3)
15 Jurisdiction Docket Expense I-95	(6)	(6)
16 920199 rate case expense I-96	65	64
17 True-up budget adjustment I-99	(194)	(194)
18 Empty recognition normalization I-100	(3)	(3)
19 Shareholder Expenses I-90	(46)	(46)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(16)	(16)
Total	<u>(313)</u>	<u>(408)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(2)	(2)
3 Reallocate Common Plant River Park S-1	5	5
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(23)	(921)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(21)</u>	<u>(918)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	1,376	1,460
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(4)	(96)
4 Discounts received on property taxes S-14	(35)	(31)
Total	<u>1,337</u>	<u>1,333</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>11,257</u>	<u>12,957</u>

SSU/OAK FOREST SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 238,326	0	\$ 238,326	(45)	238,281
2 LAND & LAND RIGHTS	3,388	0	3,388	0	3,388
3 NON-USED & USEFUL COMPONENTS	(5,061)	0	(5,061)	(6)	(5,067)
4 ACCUMULATED DEPRECIATION	(66,385)	0	(66,385)	(7)	(66,392)
5 CIAC	(46,025)	(108)	(46,133)	0	(46,133)
6 AMORTIZATION OF CIAC	24,454	0	24,454	619	25,073
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,072)	0	(1,072)	0	(1,072)
10 DEFERRED INCOME TAXES	(2,697)	0	(2,697)	915	(1,782)
11 WORKING CAPITAL ALLOWANCE	6,208	0	6,208	(2,059)	4,149
12 OTHER	0	0	0	0	0
RATE BASE	\$ 151,136	(108)	\$ 151,028	(582)	150,446

SSU/OAK FOREST
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(97)	0
3 Realloc of River Park common plant S-1	52	0
Total	<u>(45)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(6)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	19	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(26)	0
Total	<u>(7)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	619	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>619</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	1,146	0
2 Credit Deferred Taxes on Depreciation	(231)	0
Total	<u>915</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,059)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/OAK FOREST STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	26,003	29,703 \$	55,706	(29,696)	26,010	27,446	53,456
OPERATING EXPENSES:						105.52%	
2 OPERATION AND MAINTENANCE	23,067	1,114 \$	24,181	(1,199)	22,982 \$		22,982
3 DEPRECIATION	7,276	0	7,276	516	7,792		7,792
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,303	1,280	4,583	(1,412)	3,171	1,235	4,406
6 INCOME TAXES	(6,452)	10,537	4,085	(10,867)	(6,782)	10,111	3,329
7 TOTAL OPERATING EXPENSES	27,194	12,931 \$	40,125	(12,962)	27,163	11,346	38,509
8 OPERATING INCOME	(1,191)	16,772 \$	15,581	(16,734)	(1,153)	16,100	14,947
9 RATE BASE	151,136	\$	151,028		150,446		150,446
RATE OF RETURN	-0.79%		10.32%		-0.77%		9.94%

**SSU/OAK FOREST
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(29,703)	0
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	7	0
Total	<u>(29,696)</u>	<u>0</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(45)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(15)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(204)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(307)	0
6 Hepatitis Amortization Adjustment I-86	(8)	0
7 Budgeted overtime to rate case expense S-11	(35)	0
8 Remove SSU proposed repression adjustment I-74	190	0
9 OAP Amortization I-86a	(41)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(9)	0
12 Conservation Expense I-92	(157)	0
13 Current rate case expense I-93	99	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(13)	0
15 Jurisdiction Docket Expense I-95	(26)	0
16 920199 rate case expense I-96	258	0
17 True-up budget adjustment I-99	(276)	0
18 Empty recognition normalization I-100	(12)	0
19 Shareholders Expense I-90	(182)	0
20 Excess Unaccounted For Water I021	(353)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(63)	0
Total	<u>(1,199)</u>	<u>0</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(10)	0
3 Reallocate Common Plant River Park S-1	21	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	505	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>516</u>	<u>0</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	(1,336)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	7	0
4 Discounts received on property taxes S-14	(83)	0
Total	<u>(1,412)</u>	<u>0</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>(10,867)</u>	<u>0</u>

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SSU/OAKWOOD SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 80,058	(720)	\$ 79,338	(65)	79,273
2 LAND & LAND RIGHTS	2,353	0	2,353	0	2,353
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(56,475)	1,898	(54,577)	(9)	(54,586)
5 CIAC	(3,255)	0	(3,255)	0	(3,255)
6 AMORTIZATION OF CIAC	646	0	646	38	684
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,521)	0	(1,521)	0	(1,521)
10 DEFERRED INCOME TAXES	650	0	650	(866)	(216)
11 WORKING CAPITAL ALLOWANCE	8,813	0	8,813	(2,922)	5,891
12 OTHER	0	0	0	0	0
RATE BASE	\$ 31,269	1,178	\$ 32,447	(3,824)	28,623

SSU/OAKWOOD
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(138)	0
3 Realloc of River Park common plant S-1	73	0
Total	<u>(65)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	28	0
3 Reverse Depr on prior N-U/U assets I-46	(37)	0
4 Realloc of River Park Common Plant S-1	0	0
Total	<u>(9)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	38	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>38</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	0	0
2 Credit Deferred Taxes on Depreciation	(866)	0
Total	<u>(866)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,922)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/OAKWOOD
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	26,709	23,844 \$	50,553	(23,834)	26,719	23,056	49,775
OPERATING EXPENSES:						86.29%	
2 OPERATION AND MAINTENANCE	37,798	109 \$	37,907	(37)	37,870 \$		37,870
3 DEPRECIATION	4,983	0	4,983	0	4,983		4,983
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,385	1,135	3,520	(1,100)	2,420	1,038	3,458
6 INCOME TAXES	(7,898)	8,694	796	(8,669)	(7,873)	8,494	620
7 TOTAL OPERATING EXPENSES	37,268	9,938 \$	47,206	(9,806)	37,400	9,531	46,931
8 OPERATING INCOME	(10,559)	13,906 \$	3,347	(14,028)	(10,681)	13,525	2,844
9 RATE BASE	31,269	\$	32,447		28,623		28,623
RATE OF RETURN	-33.77%		10.32%		-37.32%		9.94%

SSU/OAKWOOD
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(23,844)	0
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	10	0
Total	<u>(23,834)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(64)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(21)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(289)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(436)	0
6 Hepatitis Amortization Adjustment I-86	(11)	0
7 Budgeted overtime to rate case expense S-11	(50)	0
8 Remove SSU proposed repression adjustment I-74	1,432	0
9 OAP Amortization I-86a	(58)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(13)	0
12 Conservation Expense I-92	(223)	0
13 Current rate case expense I-93	141	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(19)	0
15 Jurisdiction Docket Expense I-95	(36)	0
16 920199 rate case expense I-96	367	0
17 True-up budget adjustment I-99	(392)	0
18 Empty recognition normalization I-100	(18)	0
19 Shareholders Expense I-90	(258)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(89)	0
Total	<u>(37)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(14)	0
3 Reallocate Common Plant River Park S-1	(30)	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(44)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,073)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(27)	0
Total	<u>(1,100)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(8,669)</u>	<u>0</u>

SSU/PALISADES COUNTRY CLUB SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 309,406	0	\$ 309,406	(11)	309,395
2 LAND & LAND RIGHTS	97	0	97	0	97
3 NON-USED & USEFUL COMPONENTS	(1,331)	0	(1,331)	642	(689)
4 ACCUMULATED DEPRECIATION	(51,134)	0	(51,134)	(1)	(51,135)
5 CIAC	(8,403)	0	(8,403)	0	(8,403)
6 AMORTIZATION OF CIAC	801	0	801	14	815
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(255)	0	(255)	0	(255)
10 DEFERRED INCOME TAXES	4,622	0	4,622	(8,960)	(4,338)
11 WORKING CAPITAL ALLOWANCE	1,476	0	1,476	(489)	987
12 OTHER	0	0	0	0	0
RATE BASE	\$ 255,279	0	\$ 255,279	(8,805)	246,474

SSU/PALISADES COUNTRY CLUB
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
<u>PLANT IN SERVICE</u>		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(23)	0
3 Realloc of River Park common plant S-1	12	0
Total	<u>(11)</u>	<u>0</u>
<u>LAND</u>		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
<u>NON-USED AND USEFUL</u>		
To reflect net non-used and useful adjustment	<u>642</u>	<u>0</u>
<u>ACCUMULATED DEPRECIATION</u>		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	5	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(6)	0
Total	<u>(1)</u>	<u>0</u>
<u>CIAC</u>		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
<u>ACCUM. AMORT. OF CIAC</u>		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	14	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>14</u>	<u>0</u>
<u>DEFERRED INCOME TAXES</u>		
1 Debit Deferred Taxes on CIAC	(8,659)	0
2 Credit Deferred Taxes on Depreciation	(301)	0
Total	<u>(8,960)</u>	<u>0</u>
<u>WORKING CAPITAL</u>		
To reflect the plant specific allocation	<u>(489)</u>	<u>0</u>
<u>OTHER</u>		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/PALISADES COUNTRY CLUB STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	32,323	34,184 \$	66,507	(34,182)	32,325	30,090	62,415
OPERATING EXPENSES:						93.09%	
2 OPERATION AND MAINTENANCE	16,471	463 \$	16,934	(284)	16,650 \$		16,650
3 DEPRECIATION	12,136	0	12,136	19	12,155		12,155
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,358	1,571	3,929	(1,645)	2,284	1,354	3,638
6 INCOME TAXES	(5,230)	12,402	7,172	(12,773)	(5,601)	11,085	5,484
7 TOTAL OPERATING EXPENSES	25,735	14,436 \$	40,171	(14,683)	25,488	12,439	37,928
8 OPERATING INCOME	6,588	19,748 \$	26,336	(19,499)	6,837	17,651	24,488
9 RATE BASE	255,279	\$	255,279		246,474		246,474
RATE OF RETURN	2.58%		10.32%		2.77%		9.94%

**SSU/PALISADES COUNTRY CLUB
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase.	(34,184)	0
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	2	0
Total	<u>(34,182)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(11)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(3)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(48)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(73)	0
6 Hepatitis Amortization Adjustment I-86	(2)	0
7 Budgeted overtime to rate case expense S-11	(8)	0
8 Remove SSU proposed repression adjustment I-74	12	0
9 OAP Amortization I-86a	(10)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(2)	0
12 Conservation Expense I-92	(88)	0
13 Current rate case expense I-93	24	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(3)	0
15 Jurisdiction Docket Expense I-95	(6)	0
16 920199 rate case expense I-96	61	0
17 True-up budget adjustment I-99	(66)	0
18 Empty recognition normalization I-100	(3)	0
19 Shareholders Expense I-90	(43)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(15)	0
Total	<u>(284)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(2)	0
3 Reallocate Common Plant River Park S-1	5	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	17	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>19</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,538)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	1	0
4 Discounts received on property taxes S-14	(107)	0
Total	<u>(1,645)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(12,773)</u>	<u>0</u>

SSU/PALM PORT SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 155,033	0 \$	155,033	(467)	154,566
2 LAND & LAND RIGHTS	6,305	0	6,305	0	6,305
3 NON-USED & USEFUL COMPONENTS	(234)	0	(234)	(52)	(286)
4 ACCUMULATED DEPRECIATION	(47,582)	0	(47,582)	4	(47,578)
5 CIAC	(19,287)	(143)	(19,410)	0	(19,410)
6 AMORTIZATION OF CIAC	5,621	0	5,621	0	5,621
7 ACQUISITION ADJUSTMENTS - NET	(18,291)	0	(18,291)	0	(18,291)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(742)	0	(742)	0	(742)
10 DEFERRED INCOME TAXES	513	0	513	1,498	2,011
11 WORKING CAPITAL ALLOWANCE	4,298	0	4,298	(1,425)	2,873
12 OTHER	0	0	0	0	0
RATE BASE	\$ 85,654	(143) \$	85,511	(442)	85,069

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SSU/PALM PORT SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 248,013	0	\$ 248,013	(2,147)	245,866
2 LAND	10,524	0	10,524	0	10,524
3 NON-USED & USEFUL COMPONENTS	(35,244)	0	(35,244)	(13,578)	(48,822)
4 ACCUMULATED DEPRECIATION	(83,935)	0	(83,935)	54	(83,881)
5 CIAC	(23,902)	(221)	(24,123)	0	(24,123)
6 AMORTIZATION OF CIAC	7,972	0	7,972	0	7,972
7 ACQUISITION ADJUSTMENTS - NET	(38,717)	0	(38,717)	0	(38,717)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(742)	0	(742)	0	(742)
10 DEFERRED INCOME TAXES	645	0	645	(361)	284
11 WORKING CAPITAL ALLOWANCE	4,298	0	4,298	(1,425)	2,873
12 OTHER	0	0	0	0	0
RATE BASE	\$ 88,912	(221)	\$ 88,691	(17,457)	71,234

SSU/PALM PORT ADJUSTMENTS TO RATE BASE TEST YEAR ENDED 12/31/96		SCHEDULE NO. 3-C DOCKET NO. 950495-WS PAGE 1 OF 1	
EXPLANATION	WATER	WASTEWATER	
PLANT IN SERVICE			
1 BVL transfer I-11	0	0	
2 To adjust for Plant Slippage/Double Bookings I-13	(503)	(2,183)	
3 Realloc of River Park common plant S-1	36	36	
Total	<u>(467)</u>	<u>(2,147)</u>	
LAND			
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0	
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0	
3 Collier pits land cost I-7	0	0	
4 Section 35 PHFU I-9	0	0	
5 Deltona Lakes PHFU I-10	0	0	
6 BVL transfer I-11	0	0	
Total	<u>0</u>	<u>0</u>	
NON-USED AND USEFUL			
To reflect net non-used and useful adjustment	<u>(52)</u>	<u>(13,578)</u>	
ACCUMULATED DEPRECIATION			
1 BVL transfer I-11	0	0	
2 Plant Slippage/Double Bookings I-13	22	72	
3 Reverse Depr on prior N-U/U assets I-46	0	0	
4 Realloc of River Park Common Plant S-1	(18)	(18)	
Total	<u>4</u>	<u>54</u>	
CIAC			
1 BVL transfer I-11	0	0	
2 Imputation of CIAC-MR I-48	0	0	
3 Marco ASR Cost Share I-51	0	0	
Total	<u>0</u>	<u>0</u>	
ACCUM. AMORT. OF CIAC			
1 Deltona Lakes correction-water S-4	0	0	
2 BVL transfer I-11	0	0	
3 Correction for Guideline rates I-47	0	0	
4 Imputation of CIAC-MR I-48	0	0	
5 Marco ASR Cost Share I-51	0	0	
Total	<u>0</u>	<u>0</u>	
DEFERRED INCOME TAXES			
1 Debt Deferred Taxes on CIAC	1,648	(122)	
2 Credit Deferred Taxes on Depreciation	(150)	(239)	
Total	<u>1,498</u>	<u>(361)</u>	
WORKING CAPITAL			
To reflect the plant specific allocation	<u>(1,425)</u>	<u>(1,425)</u>	
OTHER			
Marco Island deferred debit-water I-62	<u>0</u>		

SSU/PALM PORT
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	13,638	27,942 \$	41,580	(27,937)	13,643	26,452	40,095
OPERATING EXPENSES:						193.89%	
2 OPERATION AND MAINTENANCE	20,898	879 \$	21,777	(606)	21,171 \$		21,171
3 DEPRECIATION	6,044	0	6,044	(9)	6,035		6,035
4 AMORTIZATION	(614)	0	(614)	0	(614)		(614)
5 TAXES OTHER THAN INCOME	1,996	1,300	3,296	(1,311)	1,985	1,190	3,176
6 INCOME TAXES	(7,686)	9,942	2,256	(10,125)	(7,869)	9,745	1,876
7 TOTAL OPERATING EXPENSES	20,638	12,121 \$	32,759	(12,051)	20,708	10,935	31,643
8 OPERATING INCOME	(7,000)	15,821 \$	8,821	(15,886)	(7,065)	15,517	8,452
9 RATE BASE	85,654	\$	85,511		85,069		85,069
RATE OF RETURN	-8.17%		10.32%		-8.31%		9.94%

SSU/PALM PORT STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	34,335	71,446 \$	105,781	(71,441)	34,340	68,115	102,455
OPERATING EXPENSES						198.36%	
2 OPERATION AND MAINTENANCE	77,650	1,237 \$	78,887	(1,125)	77,762 \$		77,762
3 DEPRECIATION	9,695	0	9,695	(305)	9,390		9,390
4 AMORTIZATION	(1,007)	0	(1,007)	0	(1,007)		(1,007)
5 TAXES OTHER THAN INCOME	5,398	2,539	7,937	(3,298)	4,639	3,065	7,704
6 INCOME TAXES	(24,393)	25,512	1,119	(24,683)	(23,564)	25,093	1,529
7 TOTAL OPERATING EXPENSES	67,343	29,288 \$	96,631	(29,411)	67,220	28,158	95,378
8 OPERATING INCOME	(33,008)	42,158 \$	9,150	(42,030)	(32,880)	39,957	7,077
9 RATE BASE	88,912	\$	88,691		71,234		71,234
RATE OF RETURN	-37.12%		10.32%		-46.16%		9.94%

**SSU/PALM PORT
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(27,942)	(71,446)
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	5	5
Total	<u>(27,937)</u>	<u>(71,441)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(31)	(31)
2 Correct attrition rate from 5.87% to 5.75% S-10	(10)	(10)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(141)	(202)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(213)	(213)
6 Hepatitis Amortization Adjustment I-86	(6)	(6)
7 Budgeted overtime to rate case expense S-11	(24)	(24)
8 Remove SSU proposed repression adjustment I-74	151	0
9 OAP Amortization I-86a	(28)	(28)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(6)	(6)
12 Conservation Expense I-92	(109)	(109)
13 Current rate case expense I-93	69	69
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(9)	(9)
15 Jurisdiction Docket Expense I-95	(18)	(18)
16 920199 rate case expense I-96	179	175
17 True-up budget adjustment I-99	(191)	(535)
18 Empty recognition normalization I-100	(9)	(9)
19 Shareholders Expense I-90	(126)	(126)
20 Excess Unaccounted For Water I-21	(41)	
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(43)	(43)
Total	<u>(606)</u>	<u>(1,125)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(24)	(124)
3 Reallocate Common Plant River Park S-1	15	15
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	(195)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(9)</u>	<u>(305)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,257)	(3,215)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	1	1
4 Discounts received on property taxes S-14	(54)	(85)
Total	<u>(1,311)</u>	<u>(3,298)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(10,125)</u>	<u>(24,683)</u>

SSU/PALM TERRACE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 441,681	0	\$ 441,681	(815)	440,866
2 LAND & LAND RIGHTS	24,619	0	24,619	0	24,619
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(189,588)	0	(189,588)	170	(189,418)
5 CIAC	(148,848)	0	(148,848)	0	(148,848)
6 AMORTIZATION OF CIAC	66,612	0	66,612	279	66,891
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(8,889)	0	(8,889)	0	(8,889)
10 DEFERRED INCOME TAXES	(2,059)	0	(2,059)	(2,980)	(5,039)
11 WORKING CAPITAL ALLOWANCE	51,491	0	51,491	(17,074)	34,417
12 OTHER	0	0	0	0	0
RATE BASE	\$ 235,019	0	\$ 235,019	(20,420)	214,599

SSU/PALM TERRACE
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 650,992	0	\$ 650,992	(3,502)	647,490
2 LAND	73,766	0	73,766	0	73,766
3 NON-USED & USEFUL COMPONENTS	(6,335)	0	(6,335)	677	(5,658)
4 ACCUMULATED DEPRECIATION	(247,380)	0	(247,380)	228	(247,152)
5 CIAC	(341,649)	0	(341,649)	0	(341,649)
6 AMORTIZATION OF CIAC	161,208	0	161,208	863	162,071
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(7,712)	0	(7,712)	0	(7,712)
10 DEFERRED INCOME TAXES	(7,072)	0	(7,072)	(3,128)	(10,200)
11 WORKING CAPITAL ALLOWANCE	44,675	0	44,675	(14,813)	29,862
12 OTHER	0	0	0	0	0
RATE BASE	\$ 320,493	0	\$ 320,493	(19,675)	300,818

SSU/PALM TERRACE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(1,242)	(3,873)
3 Realloc of River Park common plant S-1	427	371
Total	<u>(815)</u>	<u>(3,502)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>677</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	170	228
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(215)	(187)
Total	<u>170</u>	<u>228</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	279	863
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>279</u>	<u>863</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	(2,552)	(2,499)
2 Credit Deferred Taxes on Depreciation	(428)	(629)
Total	<u>(2,980)</u>	<u>(3,128)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(17,074)</u>	<u>(14,813)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/PALM TERRACE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	164,837	142,940 \$	307,777	(142,880)	164,897	136,036	300,933
OPERATING EXPENSES:						82.50%	
2 OPERATION AND MAINTENANCE	229,335	747 \$	230,082	(2,094)	227,988 \$		227,988
3 DEPRECIATION	25,142	0	25,142	77	25,219		25,219
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	15,346	6,807	22,153	(6,583)	15,570	6,122	21,692
6 INCOME TAXES	(46,072)	52,225	6,153	(51,554)	(45,401)	50,114	4,713
7 TOTAL OPERATING EXPENSES	223,751	59,779 \$	283,530	(60,154)	223,376	56,236	279,612
8 OPERATING INCOME	(58,914)	83,161 \$	24,247	(82,726)	(58,479)	79,800	21,321
9 RATE BASE	235,019	\$	235,019		214,599		214,599
RATE OF RETURN	-25.07%		10.32%		-27.25%		9.94%

SSU/PALM TERRACE STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	301,620	56,010 \$	357,630	(55,958)	301,672	47,298	348,970
OPERATING EXPENSES						15.68%	
2 OPERATION AND MAINTENANCE	265,572	9,587 \$	275,159	(11,694)	263,465 \$		263,465
3 DEPRECIATION	23,902	0	23,902	(78)	23,824		23,824
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	23,017	2,761	25,778	(2,707)	23,071	2,128	25,199
6 INCOME TAXES	(11,881)	11,607	(274)	(10,555)	(10,829)	17,424	6,595
7 TOTAL OPERATING EXPENSES	300,610	23,955 \$	324,565	(25,034)	299,531	19,553	319,083
8 OPERATING INCOME	1,010	32,055 \$	33,065	(30,924)	2,141	27,746	29,887
9 RATE BASE	320,493	\$	320,493		300,818		300,818
RATE OF RETURN	0.32%		10.32%		0.71%		9.94%

**SSU/PALM TERRACE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(142,940)	(56,010)
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	60	52
Total	<u>(142,880)</u>	<u>(55,958)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(374)	(324)
2 Correct attrition rate from 5.87% to 5.75% S-10	(121)	(105)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(1,688)	(2,104)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(2,546)	(2,209)
6 Hepatitis Amortization Adjustment I-86	(66)	(58)
7 Budgeted overtime to rate case expense S-11	(293)	(254)
8 Remove SSU proposed repression adjustment I-74	8,386	0
9 OAP Amortization I-86a	(338)	(293)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(74)	(64)
12 Conservation Expense I-92	(1,306)	(1,133)
13 Current rate case expense I-93	824	715
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(108)	(94)
15 Jurisdiction Docket Expense I-95	(212)	(184)
16 920199 rate case expense I-96	2,142	1,817
17 True-up budget adjustment I-99	(2,290)	(5,557)
18 Empty recognition normalization I-100	(103)	(90)
19 Shareholders Expense I-90	(1,506)	(1,306)
20 Excess Unaccounted For Water I-21	(1,901)	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(520)	(451)
Total	<u>(2,094)</u>	<u>(11,694)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(98)	(246)
3 Reallocate Common Plant River Park S-1	175	152
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	16
6 Marco ASR Cost Share I-51	0	0
Total	<u>77</u>	<u>(78)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(6,430)	(2,518)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	35
4 Discounts received on property taxes S-14	(153)	(224)
Total	<u>(6,583)</u>	<u>(2,707)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(51,554)</u>	<u>(10,555)</u>

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SSU/PALM VALLEY
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,296,657	(137,107)	\$ 1,159,550	(66)	1,159,484
2 LAND & LAND RIGHTS	7,069	0	7,069	0	7,069
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(148,581)	133,724	(14,857)	(9)	(14,866)
5 CIAC	(12,619)	0	(12,619)	0	(12,619)
6 AMORTIZATION OF CIAC	1,998	0	1,998	0	1,998
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,544)	0	(1,544)	0	(1,544)
10 DEFERRED INCOME TAXES	(20,729)	0	(20,729)	(1,143)	(21,872)
11 WORKING CAPITAL ALLOWANCE	8,944	0	8,944	(2,966)	5,978
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,131,195	(3,383)	\$ 1,127,812	(4,184)	1,123,628

SSU/ PALM VALLEY
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(140)	0
3 Realloc of River Park common plant S-1	74	0
Total	(66)	0
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	0	0
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	28	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(37)	0
Total	(9)	0
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	0	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	0	0
DEFERRED INCOME TAXES		
1 Debt/ Deferred Taxes on CIAC	(16)	0
2 Credit Deferred Taxes on Depreciation	(1,127)	0
Total	(1,143)	0
WORKING CAPITAL		
To reflect the plant specific allocation	(2,966)	0
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/ PALM VALLEY STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	39,099	238,209 \$	277,308	(234,227)	43,081	230,986	274,067
OPERATING EXPENSES:						536.17%	
2 OPERATION AND MAINTENANCE	40,497	756 \$	41,253	(1,322)	39,931 \$		39,931
3 DEPRECIATION	31,023	0	31,023	0	31,023		31,023
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	45,609	10,789	56,398	(402)	55,996	10,394	66,390
6 INCOME TAXES	(55,226)	87,505	32,279	(92,285)	(60,006)	85,093	25,087
7 TOTAL OPERATING EXPENSES	61,903	99,050 \$	160,953	(94,009)	66,944	95,488	162,432
8 OPERATING INCOME	(22,804)	139,159 \$	116,355	(140,218)	(23,863)	135,498	111,635
9 RATE BASE	1,131,195	\$	1,127,812		1,123,628		1,123,628
RATE OF RETURN	-2.02%		10.32%		-2.12%		9.94%

SSU/ PALM VALLEY
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(238,209)	0
2 Billing determinants I-75	3,972	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	10	0
Total	<u>(234,227)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(65)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(21)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(293)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(442)	0
6 Hepatitis Amortization Adjustment I-86	(12)	0
7 Budgeted overtime to rate case expense S-11	(51)	0
8 Remove SSU proposed repression adjustment I-74	963	0
9 OAP Amortization I-86a	(59)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(13)	0
12 Conservation Expense I-92	(227)	0
13 Current rate case expense I-93	143	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(178)	0
15 Jurisdiction Docket Expense I-95	(37)	0
16 920199 rate case expense I-96	(352)	0
17 True-up budget adjustment I-99	(398)	0
18 Empty recognition normalization I-100	(18)	0
19 Shareholders' Expense I-90	(262)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	0	0
Total	<u>(1,322)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	30	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>30</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(10,540)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(402)	0
Total	<u>(402)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(92,285)</u>	<u>0</u>

SSU/PALMS MOBILE HOME PARK SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 103,850	0	\$ 103,850	(18)	103,832
2 LAND & LAND RIGHTS	677	0	677	0	677
3 NON-USED & USEFUL COMPONENTS	(1,050)	0	(1,050)	(40)	(1,090)
4 ACCUMULATED DEPRECIATION	(28,253)	0	(28,253)	(3)	(28,256)
5 CIAC	(3,037)	(36)	(3,073)	0	(3,073)
6 AMORTIZATION OF CIAC	1,328	0	1,328	0	1,328
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(435)	0	(435)	0	(435)
10 DEFERRED INCOME TAXES	(1,916)	0	(1,916)	130	(1,786)
11 WORKING CAPITAL ALLOWANCE	2,518	0	2,518	(835)	1,683
12 OTHER	0	0	0	0	0
RATE BASE	\$ 73,682	(36)	\$ 73,646	(766)	72,880

SSU/PALMS MOBILE HOME PARK
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(39)	0
3 Realloc of River Park common plant S-1	21	0
Total	<u>(18)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(40)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	8	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(11)	0
Total	<u>(3)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	231	0
2 Credit Deferred Taxes on Depreciation	(101)	0
Total	<u>130</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(835)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/PALMS MOBILE HOME PARK
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	6,057	36,641 \$	42,698	(36,638)	6,060	35,415	41,475
OPERATING EXPENSES:						584.41%	
2 OPERATION AND MAINTENANCE	23,256	1,052 \$	24,308	(368)	23,940 \$		23,940
3 DEPRECIATION	4,907	0	4,907	3	4,910		4,910
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,165	1,693	3,858	(1,684)	2,174	1,594	3,767
6 INCOME TAXES	(11,049)	13,076	2,027	(13,457)	(11,430)	13,047	1,617
7 TOTAL OPERATING EXPENSES	19,279	15,821 \$	35,100	(15,506)	19,594	14,640	34,234
8 OPERATING INCOME	(13,222)	20,820 \$	7,598	(21,132)	(13,534)	20,775	7,241
9 RATE BASE	73,682	\$	73,646		72,880		72,880
RATE OF RETURN	-17.94%		10.32%		-18.57%		9.94%

**SSU/PALMS MOBILE HOME PARK
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(36,641)	0
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	3	0
Total	<u>(36,638)</u>	<u>0</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(18)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(6)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(83)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(125)	0
6 Hepatitis Amortization Adjustment I-86	(3)	0
7 Budgeted overtime to rate case expense S-11	(14)	0
8 Remove SSU proposed repression adjustment I-74	52	0
9 OAP Amortization I-86a	(17)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(4)	0
12 Conservation Expense I-92	(64)	0
13 Current rate case expense I-93	40	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(5)	0
15 Jurisdiction Docket Expense I-95	(10)	0
16 920199 rate case expense I-96	105	0
17 True-up budget adjustment I-99	(112)	0
18 Empty recognition normalization I-100	(5)	0
19 Shareholders Expense I-90	(74)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(25)	0
Total	<u>(368)</u>	<u>0</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(4)	0
3 Reallocate Common Plant River Park S-1	9	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(2)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>3</u>	<u>0</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	(1,649)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(36)	0
Total	<u>(1,684)</u>	<u>0</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>(13,457)</u>	<u>0</u>

SSU/ PARK MANOR SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 67,876	0 \$	67,876	(10)	67,866
2 LAND	1,168	0	1,168	0	1,168
3 NON-USED & USEFUL COMPONENTS	0	0	0	225	225
4 ACCUMULATED DEPRECIATION	(26,063)	0	(26,063)	(4)	(26,067)
5 CIAC	(2,173)	0	(2,173)	0	(2,173)
6 AMORTIZATION OF CIAC	504	0	504	0	504
7 ACQUISITION ADJUSTMENTS - NET	(9,822)	0	(9,822)	0	(9,822)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(217)	0	(217)	0	(217)
10 DEFERRED INCOME TAXES	2,290	0	2,290	(3,266)	(976)
11 WORKING CAPITAL ALLOWANCE	1,259	0	1,259	(417)	842
12 OTHER	0	0	0	0	0
RATE BASE	\$ 34,822	0 \$	34,822	(3,472)	31,350
	=====	=====	=====	=====	=====

SSU/ PARK MANOR
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	0	(20)
3 Realloc of River Park common plant S-1	0	10
Total	<u>0</u>	<u>(10)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>225</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	0	1
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	0	(5)
Total	<u>0</u>	<u>(4)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	0	(3,200)
2 Credit Deferred Taxes on Depreciation	0	(66)
Total	<u>0</u>	<u>(3,266)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>0</u>	<u>(417)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ PARK MANOR STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96					SCHEDULE NO. 4-B DOCKET NO. 950495-WS		
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	17,751	18,092 \$	35,843	(2,982)	32,861	2,538	35,399
OPERATING EXPENSES						7.72%	
2 OPERATION AND MAINTENANCE	24,936	670 \$	25,606	(331)	25,275 \$		25,275
3 DEPRECIATION	3,746	0	3,746	(10)	3,736		3,736
4 AMORTIZATION	(269)	0	(269)	0	(269)		(269)
5 TAXES OTHER THAN INCOME	1,921	844	2,765	(24)	2,741	114	2,855
6 INCOME TAXES	(5,685)	6,087	402	(650)	(248)	935	687
7 TOTAL OPERATING EXPENSES	24,649	7,601 \$	32,250	(1,015)	31,235	1,049	32,285
8 OPERATING INCOME	(6,898)	10,491 \$	3,593	(1,967)	1,626	1,489	3,115
9 RATE BASE	34,822	\$	34,822		31,350		31,350
RATE OF RETURN	-19.81%		10.32%		5.19%		9.94%

SSU/ PARK MANOR
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	0	(18,092)
2 Billing determinants I-75	0	15,109
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	0	1
Total	0	(2,982)
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	0	(9)
2 Correct attrition rate from 5.87% to 5.75% S-10	0	(3)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	0	(59)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	0	(62)
6 Hepatitis Amortization Adjustment I-86	0	(2)
7 Budgeted overtime to rate case expense S-11	0	(7)
8 Remove SSU proposed repression adjustment I-74	0	0
9 OAP Amortization I-86a	0	(8)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	0	(2)
12 Conservation Expense I-92	0	(32)
13 Current rate case expense I-93	0	20
14 Uniform Rate Docket-Reg. Comm. Exp I-94	0	(3)
15 Jurisdiction Docket Expense I-95	0	(5)
16 920199 rate case expense I-96	0	51
17 True-up budget adjustment I-99	0	(157)
18 Empty recognition normalization I-100	0	(3)
19 Shareholders' Expense I-90	0	(37)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	0	(13)
Total	0	(331)
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	0	4
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	(14)
6 Marco ASR Cost Share I-51	0	0
Total	0	(10)
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	0	(134)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	0	(24)
Total	0	(24)
INCOME TAXES		
To adjust to test year income tax expense	0	(650)

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SSU/ PICCIOLA ISLAND SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 134,093	0	\$ 134,093	36,951	171,044
2 LAND & LAND RIGHTS	1,818	0	1,818	0	1,818
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,771)	(2,771)
4 ACCUMULATED DEPRECIATION	(66,515)	0	(66,515)	(1,009)	(67,524)
5 CIAC	(39,556)	(305)	(39,861)	0	(39,861)
6 AMORTIZATION OF CIAC	23,112	0	23,112	0	23,112
7 ACQUISITION ADJUSTMENTS - NET	5,969	0	5,969	0	5,969
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(989)	0	(989)	0	(989)
10 DEFERRED INCOME TAXES	225	0	225	3,185	3,410
11 WORKING CAPITAL ALLOWANCE	5,731	0	5,731	(1,900)	3,831
12 OTHER	0	0	0	0	0
RATE BASE	\$ 63,888	(305)	\$ 63,583	34,456	98,039

SSU/ PICCIOLA ISLAND
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	36,903	0
3 Realloc of River Park common plant S-1	48	0
Total	<u>36,951</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(2,771)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	(985)	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(24)	0
Total	<u>(1,009)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	3,351	0
2 Credit Deferred Taxes on Depreciation	(166)	0
Total	<u>3,185</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,900)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ PICCIOLA ISLAND STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	23,241	19,463 \$	42,704	(17,231)	25,473	20,736	46,209
OPERATING EXPENSES:						81.40%	
2 OPERATION AND MAINTENANCE	23,818	1,030 \$	24,848	(927)	23,921 \$		23,921
3 DEPRECIATION	5,062	0	5,062	(109)	4,953		4,953
4 AMORTIZATION	188	0	188	0	188		188
5 TAXES OTHER THAN INCOME	3,499	924	4,423	(113)	4,310	933	5,243
6 INCOME TAXES	(5,138)	6,760	1,622	(7,097)	(5,475)	7,639	2,163
7 TOTAL OPERATING EXPENSES	27,429	8,714 \$	36,143	(8,247)	27,896	8,572	36,468
8 OPERATING INCOME	(4,188)	10,749 \$	6,561	(8,984)	(2,423)	12,164	9,740
9 RATE BASE	63,888	\$	63,583		98,039		98,039
RATE OF RETURN	-6.56%		10.32%		-2.47%		9.94%

SSU/ PICCIOLA ISLAND
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(19,463)	0
2 Billing determinants I-75	2,225	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	7	0
Total	<u>(17,231)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(42)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(13)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(188)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(283)	0
6 Hepatitis Amortization Adjustment I-86	(7)	0
7 Budgeted overtime to rate case expense S-11	(33)	0
8 Remove SSU proposed repression adjustment I-74	199	0
9 OAP Amortization I-86a	(38)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(8)	0
12 Conservation Expense I-92	(145)	0
13 Current rate case expense I-93	92	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(12)	0
15 Jurisdiction Docket Expense I-95	(24)	0
16 920199 rate case expense I-96	238	0
17 True-up budget adjustment I-99	(255)	0
18 Empty recognition normalization I-100	(12)	0
19 Shareholders' Expense I-90	(168)	0
20 Excess Unaccounted For Water I-21	(170)	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(58)	0
Total	<u>(927)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	20	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(129)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(109)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(775)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(54)	0
4 Discounts received on property taxes S-14	(59)	0
Total	<u>(113)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(7,097)</u>	<u>0</u>

SSU/ PINE RIDGE ESTATES
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 435,918	0	\$ 435,918	(504)	435,414
2 LAND & LAND RIGHTS	3,061	0	3,061	0	3,061
3 NON-USED & USEFUL COMPONENTS	(10,462)	0	(10,462)	(10,519)	(20,981)
4 ACCUMULATED DEPRECIATION	(88,345)	0	(88,345)	(0)	(88,345)
5 CIAC	(228,579)	(1,300)	(229,879)	0	(229,879)
6 AMORTIZATION OF CIAC	41,589	0	41,589	(439)	41,150
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,589)	0	(1,589)	0	(1,589)
10 DEFERRED INCOME TAXES	170	0	170	23,316	23,486
11 WORKING CAPITAL ALLOWANCE	9,204	0	9,204	(3,052)	6,152
12 OTHER	0	0	0	0	0
RATE BASE	\$ 160,967	(1,300)	\$ 159,667	8,801	168,468

SSU/ PINE RIDGE ESTATES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(580)	0
3 Realloc of River Park common plant S-1	76	0
Total	(504)	0
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	(10,519)	0
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	38	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(38)	0
Total	(0)	0
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	0	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(439)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	(439)	0
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	27,758	0
2 Credit Deferred Taxes on Depreciation	(4,442)	0
Total	23,316	0
WORKING CAPITAL		
To reflect the plant specific allocation	(3,052)	0
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/ PINE RIDGE ESTATES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	35,304	47,200 \$	82,504	11,255	93,759	(16,388)	77,371
OPERATING EXPENSES:						-17.48%	
2 OPERATION AND MAINTENANCE	42,223	1,464 \$	43,687	(1,004)	42,683 \$		42,683
3 DEPRECIATION	9,529	0	9,529	(250)	9,279		9,279
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,971	2,053	9,024	(1,793)	7,231	(737)	6,493
6 INCOME TAXES	(13,086)	16,877	3,791	4,424	8,215	(6,037)	2,178
7 TOTAL OPERATING EXPENSES	45,637	20,394 \$	66,031	1,377	67,408	(6,775)	60,633
8 OPERATING INCOME	(10,333)	26,806 \$	16,473	9,878	26,351	(9,613)	16,738
9 RATE BASE	160,967	\$	159,667		168,468		168,468
RATE OF RETURN	-6.42%		10.32%		15.64%		9.94%

SSU/ PINE RIDGE ESTATES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(47,200)	0
2 Billing determinants I-75	58,444	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	11	0
Total	11,255	0
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(67)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(22)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(302)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(455)	0
6 Hepatitis Amortization Adjustment I-86	(12)	0
7 Budgeted overtime to rate case expense S-11	(52)	0
8 Remove SSU proposed repression adjustment I-74	528	0
9 OAP Amortization I-86a	(60)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(13)	0
12 Conservation Expense I-92	(233)	0
13 Current rate case expense I-93	147	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(19)	0
15 Jurisdiction Docket Expense I-95	(38)	0
16 920199 rate case expense I-96	383	0
17 True-up budget adjustment I-99	(409)	0
18 Empty recognition normalization I-100	(18)	0
19 Shareholders' Expense I-90	(269)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(93)	0
Total	(1,004)	0
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	31	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(281)	0
6 Marco ASR Cost Share I-51	0	0
Total	(250)	0
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	506	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(210)	0
4 Discounts received on property taxes S-14	(1,583)	0
Total	(1,793)	0
INCOME TAXES		
To adjust to test year income tax expense	4,424	0

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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SSU/ PINE RIDGE UTILITIES
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 4,579,912	0	\$ 4,579,912	(7,572)	4,572,340
2 LAND & LAND RIGHTS	21,799	0	21,799	0	21,799
3 NON-USED & USEFUL COMPONENTS	0	0	0	(1,175,184)	(1,175,184)
4 ACCUMULATED DEPRECIATION	(642,576)	61,303	(581,273)	(54,131)	(635,404)
5 CIAC	(1,207,252)	0	(1,207,252)	(30,203)	(1,237,455)
6 AMORTIZATION OF CIAC	113,811	0	113,811	(1,429)	112,382
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,374,984)	0	(1,374,984)	0	(1,374,984)
9 UNFUNDED POST-RETIRE. BENEFITS	(4,984)	0	(4,984)	0	(4,984)
10 DEFERRED INCOME TAXES	604,599	0	604,599	(416,772)	187,827
11 WORKING CAPITAL ALLOWANCE	28,872	0	28,872	(9,573)	19,299
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,119,197	61,303	\$ 2,180,500	(1,694,863)	485,637

SSU/ PINE RIDGE UTILITIES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(7,812)	0
3 Realloc of River Park common plant S-1	240	0
Total	<u>(7,572)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(1,175,184)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	187	0
3 Reverse Depr on prior N-U/U assets I-46	(54,197)	
4 Realloc of River Park Common Plant S-1	(121)	
Total	<u>(54,131)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(30,203)	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>(30,203)</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(1,779)	0
4 Imputation of CIAC-MR I-48	350	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(1,429)</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(416,349)	0
2 Credit Deferred Taxes on Depreciation	(423)	0
Total	<u>(416,772)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(9,573)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ PINE RIDGE UTILITIES
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	282,304	335,892 \$	618,196	(214,905)	403,291	(127,384)	275,907
OPERATING EXPENSES:						-31.59%	
2 OPERATION AND MAINTENANCE	119,815	4,784 \$	124,599	(3,495)	121,104 \$		121,104
3 DEPRECIATION	91,190	0	91,190	(59,575)	31,615		31,615
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	90,188	31,554	121,742	(51,938)	69,804	(5,732)	64,072
6 INCOME TAXES	(58,600)	114,302	55,702	2,092	57,794	(46,927)	10,867
7 TOTAL OPERATING EXPENSES	242,593	150,640 \$	393,233	(112,916)	280,317	(52,659)	227,658
8 OPERATING INCOME	39,711	185,252 \$	224,963	(101,989)	122,974	(74,725)	48,249
9 RATE BASE	2,119,197	\$	2,180,500		485,637		485,637
RATE OF RETURN	1.87%		10.32%		25.32%		9.94%

SSU/ PINE RIDGE UTILITIES ADJUSTMENTS TO OPERATING STATEMENTS TEST YEAR ENDED 12/31/96		SCHEDULE NO. 4-C DOCKET NO. 950495-WS PAGE 1 OF 1
EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(335,892)	0
2 Billing determinants I-75	120,953	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	34	0
Total	<u>(214,905)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(210)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(68)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(947)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(1,428)	0
6 Hepatitis Amortization Adjustment I-86	(37)	0
7 Budgeted overtime to rate case expense S-11	(164)	0
8 Remove SSU proposed repression adjustment I-74	1,315	0
9 OAP Amortization I-86a	(189)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(41)	0
12 Conservation Expense I-92	(732)	0
13 Current rate case expense I-93	462	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(61)	0
15 Jurisdiction Docket Expense I-95	(119)	0
16 920199 rate case expense I-96	1,201	0
17 True-up budget adjustment I-99	(1,284)	0
18 Empty recognition normalization I-100	(58)	0
19 Shareholders' Expense I-90	(844)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(291)	0
Total	<u>(3,495)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	98	0
4 Imputation of CIAC-MR I-48	(701)	0
5 Net used and useful adjustment	(58,972)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(59,575)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(9,671)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(51,787)	0
4 Discounts received on property taxes S-14	(151)	0
Total	<u>(51,938)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>2,092</u>	<u>0</u>

SSU/ PINEY WOODS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 335,664	0	\$ 335,664	(11,282)	324,382
2 LAND & LAND RIGHTS	2,344	0	2,344	0	2,344
3 NON-USED & USEFUL COMPONENTS	(9,004)	0	(9,004)	(3,966)	(12,970)
4 ACCUMULATED DEPRECIATION	(116,300)	0	(116,300)	144	(116,156)
5 CIAC	(17,851)	(45)	(17,896)	0	(17,896)
6 AMORTIZATION OF CIAC	7,269	0	7,269	0	7,269
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,252)	0	(1,252)	0	(1,252)
10 DEFERRED INCOME TAXES	(5,432)	0	(5,432)	4,014	(1,418)
11 WORKING CAPITAL ALLOWANCE	7,250	0	7,250	(2,404)	4,846
12 OTHER	0	0	0	0	0
RATE BASE	\$ 202,688	(45)	\$ 202,643	(13,494)	189,149

SSU/ PINEY WOODS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(11,342)	0
3 Realloc of River Park common plant S-1	60	0
Total	<u>(11,282)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(3,966)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	174	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(30)	0
Total	<u>144</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	4,014	0
2 Credit Deferred Taxes on Depreciation	(315)	0
Total	<u>3,699</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,404)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ PINEY WOODS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	32,166	49,863 \$	82,029	59,582	141,611	(64,490)	77,121
OPERATING EXPENSES:						-45.54%	
2 OPERATION AND MAINTENANCE	34,839	1,372 \$	36,211	(901)	35,310 \$		35,310
3 DEPRECIATION	12,441	0	12,441	(275)	12,166		12,166
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,801	2,234	7,035	2,544	9,579	(2,902)	6,677
6 INCOME TAXES	(12,410)	17,845	5,435	22,498	27,933	(23,757)	4,176
7 TOTAL OPERATING EXPENSES	39,671	21,451 \$	61,122	23,866	84,988	(26,659)	58,329
8 OPERATING INCOME	(7,505)	28,412 \$	20,907	35,716	56,623	(37,830)	18,792
9 RATE BASE	202,688	\$	202,643		189,149		189,149
RATE OF RETURN	-3.70%		10.32%		29.94%		9.94%

SSU/ PINEY WOODS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	49,863	0
2 Billing determinants I-75	9,711	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	8	0
Total	<u>59,582</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(53)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(17)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(238)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(359)	0
6 Hepatitis Amortization Adjustment I-86	(9)	0
7 Budgeted overtime to rate case expense S-11	(41)	0
8 Remove SSU proposed repression adjustment I-74	307	0
9 OAP Amortization I-86a	(48)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(10)	0
12 Conservation Expense I-92	(184)	0
13 Current rate case expense I-93	116	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(15)	0
15 Jurisdiction Docket Expense I-95	(30)	0
16 920199 rate case expense I-96	302	0
17 True-up budget adjustment I-99	(322)	0
18 Empty recognition normalization I-100	(15)	0
19 Shareholder Expenses I-90	(212)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(73)	0
Total	<u>(901)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(314)	0
3 Reallocate Common Plant River Park S-1	25	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	14	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(275)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	2,681	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(25)	0
4 Discounts received on property taxes S-14	(112)	0
Total	<u>2,544</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>22,498</u>	<u>0</u>

SSU/ POINT O'WOODS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 753,256	(35,500)	\$ 717,756	(546)	717,210
2 LAND & LAND RIGHTS	3,802	0	3,802	0	3,802
3 NON-USED & USEFUL COMPONENTS	(3,107)	0	(3,107)	(22)	(3,129)
4 ACCUMULATED DEPRECIATION	(160,667)	53,264	(107,403)	(6)	(107,409)
5 CIAC	(145,229)	0	(145,229)	0	(145,229)
6 AMORTIZATION OF CIAC	49,171	0	49,171	0	49,171
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,578)	0	(2,578)	0	(2,578)
10 DEFERRED INCOME TAXES	(5,951)	0	(5,951)	7,992	2,041
11 WORKING CAPITAL ALLOWANCE	14,935	0	14,935	(4,952)	9,983
12 OTHER	0	0	0	0	0
RATE BASE	\$ 503,632	17,764	\$ 521,396	2,465	523,861

SSU/ POINT O'WOODS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 490,894	0 \$	490,894	(44)	490,850
2 LAND	2,581	0	2,581	0	2,581
3 NON-USED & USEFUL COMPONENTS	(49,952)	0	(49,952)	(68,050)	(118,002)
4 ACCUMULATED DEPRECIATION	(126,813)	0	(126,813)	(6)	(126,819)
5 CIAC	(116,933)	0	(116,933)	0	(116,933)
6 AMORTIZATION OF CIAC	22,134	0	22,134	0	22,134
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,034)	0	(1,034)	0	(1,034)
10 DEFERRED INCOME TAXES	6,544	0	6,544	10,993	17,537
11 WORKING CAPITAL ALLOWANCE	5,991	0	5,991	(1,987)	4,004
12 OTHER	0	0	0	0	0
RATE BASE	\$ 233,412	0 \$	233,412	(59,094)	174,318

SSU/ POINT O'WOODS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(670)	(94)
3 Realloc of River Park common plant S-1	124	50
Total	<u>(546)</u>	<u>(44)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(22)</u>	<u>(68,050)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	56	19
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(62)	(25)
Total	<u>(6)</u>	<u>(6)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(561)	(769)
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(561)</u>	<u>(769)</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	7,992	10,993
2 Credit Deferred Taxes on Depreciation	(697)	(477)
Total	<u>7,295</u>	<u>10,516</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(4,952)</u>	<u>(1,987)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ POINT O'WOODS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	48,099	111,866 \$	159,765	157,206	316,971	(164,684)	152,287
OPERATING EXPENSES:						-51.96%	
2 OPERATION AND MAINTENANCE	49,886	2,646 \$	52,532	(2,389)	50,143 \$		50,143
3 DEPRECIATION	28,055	0	28,055	9	28,064		28,064
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,846	5,138	10,984	6,828	17,812	(7,411)	10,402
6 INCOME TAXES	(25,308)	39,710	14,402	57,898	72,300	(60,668)	11,632
7 TOTAL OPERATING EXPENSES	58,479	47,494 \$	105,973	62,346	168,319	(68,079)	100,240
8 OPERATING INCOME	(10,380)	64,172 \$	53,792	94,860	148,652	(96,605)	52,047
9 RATE BASE	503,632	\$	521,396		523,861		523,861
RATE OF RETURN	-2.06%		10.32%		28.38%		9.94%

SSU/ POINT O'WOODS STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	44,520	52,121 \$	96,641	82,806	179,447	(98,338)	81,109
OPERATING EXPENSES						-54.80%	
2 OPERATION AND MAINTENANCE	40,377	1,642 \$	42,019	(1,568)	40,451 \$		40,451
3 DEPRECIATION	15,206	0	15,206	(4,461)	10,745		10,745
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	8,937	1,695	10,632	2,608	13,240	(4,425)	8,815
6 INCOME TAXES	(13,343)	18,045	4,702	35,304	40,006	(36,227)	3,779
7 TOTAL OPERATING EXPENSES	51,177	21,382 \$	72,559	31,883	104,442	(40,652)	63,790
8 OPERATING INCOME	(6,657)	30,739 \$	24,082	50,923	75,005	(57,686)	17,319
9 RATE BASE	233,412	\$	233,412		174,318		174,318
RATE OF RETURN	-2.85%		10.32%		43.03%		9.94%

SSU/ POINT O'WOODS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	111,666	52,121
2 Billing determinants I-75	45,523	30,678
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	17	7
Total	<u>157,206</u>	<u>82,806</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(108)	(44)
2 Correct attrition rate from 5.87% to 5.75% S-10	(35)	(14)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(490)	(282)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(739)	(296)
6 Hepatitis Amortization Adjustment I-86	(19)	(8)
7 Budgeted overtime to rate case expense S-11	(85)	(34)
8 Remove SSU proposed repression adjustment I-74	353	0
9 OAP Amortization I-86a	(98)	(39)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(21)	(9)
12 Conservation Expense I-92	(379)	(152)
13 Current rate case expense I-93	239	96
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(31)	(13)
15 Jurisdiction Docket Expense I-95	(62)	(25)
16 920199 rate case expense I-96	621	244
17 True-up budget adjustment I-99	(664)	(745)
18 Empty recognition normalization I-100	(30)	(12)
19 Shareholder Expenses I-90	(437)	(175)
20 Excess Unaccounted For Water I-21	(253)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(151)	(60)
Total	<u>(2,389)</u>	<u>(1,568)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(41)	(9)
3 Reallocate Common Plant River Park S-1	51	20
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(1)	(4,471)
6 Marco ASR Cost Share I-51	0	0
Total	<u>9</u>	<u>(4,461)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	7,074	3,726
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	2	(948)
4 Discounts received on property taxes S-14	(248)	(170)
Total	<u>6,828</u>	<u>2,608</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>57,898</u>	<u>35,304</u>

SSU/ POMONA PARK SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 181,238	0	\$ 181,238	(53)	181,185
2 LAND & LAND RIGHTS	5,523	0	5,523	0	5,523
3 NON-USED & USEFUL COMPONENTS	(18,362)	0	(18,362)	(3)	(18,365)
4 ACCUMULATED DEPRECIATION	(60,690)	0	(60,690)	(7)	(60,697)
5 CIAC	(22,698)	(51)	(22,749)	0	(22,749)
6 AMORTIZATION OF CIAC	7,467	0	7,467	0	7,467
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,252)	0	(1,252)	0	(1,252)
10 DEFERRED INCOME TAXES	(614)	0	(614)	1,439	825
11 WORKING CAPITAL ALLOWANCE	7,250	0	7,250	(2,404)	4,846
12 OTHER	0	0	0	0	0
RATE BASE	\$ 97,862	(51)	\$ 97,811	(1,028)	96,783

SSU/ POMONA PARK
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(113)	0
3 Realloc of River Park common plant S-1	60	0
Total	<u>(53)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(3)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	23	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(30)	0
Total	<u>(7)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	1,615	0
2 Credit Deferred Taxes on Depreciation	(176)	0
Total	<u>1,439</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,404)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ POMONA PARK
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	24,062	35,696 \$	59,758	(17,709)	42,049	16,305	58,354
OPERATING EXPENSES:						38.78%	
2 OPERATION AND MAINTENANCE	31,404	1,329 \$	32,733	(1,199)	31,534 \$		31,534
3 DEPRECIATION	7,495	0	7,495	25	7,520		7,520
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,752	1,120	6,872	(54)	6,818	734	7,552
6 INCOME TAXES	(10,259)	12,826	2,567	(6,442)	(3,875)	6,006	2,132
7 TOTAL OPERATING EXPENSES	34,392	15,275 \$	49,667	(7,669)	41,998	6,740	48,738
8 OPERATING INCOME	(10,330)	20,421 \$	10,091	(10,040)	51	9,564	9,616
9 RATE BASE	97,862	\$	97,811		96,783		96,783
RATE OF RETURN	-10.56%		10.32%		0.05%		9.94%

SSU/ POMONA PARK
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(35,696)	0
2 Billing determinants I-75	17,979	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	8	0
Total	<u>(17,709)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(53)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(17)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(238)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(359)	0
6 Hepatitis Amortization Adjustment I-86	(9)	0
7 Budgeted overtime to rate case expense S-11	(41)	0
8 Remove SSU proposed repression adjustment I-74	291	0
9 OAP Amortization I-86a	(48)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(10)	0
12 Conservation Expense I-92	(184)	0
13 Current rate case expense I-93	116	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(15)	0
15 Jurisdiction Docket Expense I-95	(30)	0
16 920199 rate case expense I-96	302	0
17 True-up budget adjustment I-99	(322)	0
18 Empty recognition normalization I-100	(15)	0
19 Shareholders' Expense I-90	(212)	0
20 Excess Unaccounted For Water I-21	(282)	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(73)	0
Total	<u>(1,199)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	25	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>25</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(797)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	9	0
4 Discounts received on property taxes S-14	(63)	0
Total	<u>(54)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(6,442)</u>	<u>0</u>

SSU/ POSTMASTER VILLAGE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 375,421	0 \$	375,421	(25,730)	349,691
2 LAND & LAND RIGHTS	15,108	0	15,108	0	15,108
3 NON-USED & USEFUL COMPONENTS	(83,150)	0	(83,150)	9,345	(73,805)
4 ACCUMULATED DEPRECIATION	(68,472)	0	(68,472)	292	(68,180)
5 CIAC	(37,827)	(176)	(38,003)	0	(38,003)
6 AMORTIZATION OF CIAC	18,799	0	18,799	(707)	18,092
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,169)	0	(1,169)	0	(1,169)
10 DEFERRED INCOME TAXES	(4,618)	0	(4,618)	2,195	(2,423)
11 WORKING CAPITAL ALLOWANCE	6,773	0	6,773	(2,246)	4,527
12 OTHER	0	0	0	0	0
RATE BASE	\$ 220,865	(176)	\$ 220,689	(16,851)	203,838

SSU/ POSTMASTER VILLAGE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(25,786)	0
3 Realloc of River Park common plant S-1	56	0
Total	<u>(25,730)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>9,345</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	320	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(28)	0
Total	<u>292</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(707)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(707)</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	2,535	0
2 Credit Deferred Taxes on Depreciation	(340)	0
Total	<u>2,195</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,246)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ POSTMASTER VILLAGE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	29,524	53,647 \$	83,171	(28,536)	54,635	25,026	79,661
OPERATING EXPENSES:						45.81%	
2 OPERATION AND MAINTENANCE	34,471	1,255 \$	35,726	(753)	34,973 \$		34,973
3 DEPRECIATION	10,666	0	10,666	98	10,764		10,764
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,579	1,543	8,122	(77)	8,045	1,126	9,171
6 INCOME TAXES	(13,729)	19,618	5,889	(10,607)	(4,718)	9,219	4,501
7 TOTAL OPERATING EXPENSES	37,987	22,416 \$	60,403	(11,339)	49,064	10,346	59,409
8 OPERATING INCOME	(8,463)	31,231 \$	22,768	(17,197)	5,571	14,681	20,252
9 RATE BASE	220,865	\$	220,689		203,838		203,838
RATE OF RETURN	-3.83%		10.32%		2.73%		9.94%

SSU/ POSTMASTER VILLAGE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(53,647)	0
2 Billing determinants I-75	25,103	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	8	0
Total	(28,536)	0
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(49)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(16)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(222)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(335)	0
6 Hepatitis Amortization Adjustment I-86	(9)	0
7 Budgeted overtime to rate case expense S-11	(39)	0
8 Remove SSU proposed repression adjustment I-74	376	0
9 OAP Amortization I-86a	(44)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(10)	0
12 Conservation Expense I-92	(172)	0
13 Current rate case expense I-93	108	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(14)	0
15 Jurisdiction Docket Expense I-95	(28)	0
16 920199 rate case expense I-96	282	0
17 True-up budget adjustment I-99	(301)	0
18 Empty recognition normalization I-100	(14)	0
19 Shareholders' Expense I-90	(198)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(68)	0
Total	(753)	0
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	23	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	75	0
6 Marco ASR Cost Share I-51	0	0
Total	98	0
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(1,284)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	44	0
4 Discounts received on property taxes S-14	(121)	0
Total	(77)	0
INCOME TAXES		
To adjust to test year income tax expense	(10,607)	0

SSU/ QUAIL RIDGE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 114,869	0	\$ 114,869	(5)	114,864
2 LAND & LAND RIGHTS	3,847	0	3,847	0	3,847
3 NON-USED & USEFUL COMPONENTS	(1,715)	0	(1,715)	3	(1,712)
4 ACCUMULATED DEPRECIATION	(21,327)	0	(21,327)	0	(21,327)
5 CIAC	(2,637)	0	(2,637)	0	(2,637)
6 AMORTIZATION OF CIAC	179	0	179	0	179
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(112)	0	(112)	0	(112)
10 DEFERRED INCOME TAXES	204	0	204	(1,924)	(1,720)
11 WORKING CAPITAL ALLOWANCE	651	0	651	(216)	435
12 OTHER	0	0	0	0	0
RATE BASE	\$ 93,959	0	\$ 93,959	(2,142)	91,817

SSU/ QUAIL RIDGE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(10)	0
3 Realloc of River Park common plant S-1	5	0
Total	<u>(5)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>3</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	3	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(3)	0
Total	<u>0</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	(1,812)	0
2 Credit Deferred Taxes on Depreciation	(112)	0
Total	<u>(1,924)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(216)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ QUAIL RIDGE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	3,693	22,905 \$	26,598	(14,222)	12,376	12,862	25,238
OPERATING EXPENSES:						103.93%	
2 OPERATION AND MAINTENANCE	8,058	333 \$	8,391	(95)	8,296 \$		8,296
3 DEPRECIATION	4,192	0	4,192	2	4,194		4,194
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	640	1,043	1,683	(679)	1,004	579	1,582
6 INCOME TAXES	(5,667)	8,305	2,638	(5,333)	(2,695)	4,738	2,043
7 TOTAL OPERATING EXPENSES	7,223	9,681 \$	16,904	(6,105)	10,799	5,317	16,116
8 OPERATING INCOME	(3,530)	13,224 \$	9,694	(8,117)	1,577	7,545	9,122
9 RATE BASE	93,959	\$	93,959		91,817		91,817
RATE OF RETURN	-3.76%		10.32%		1.72%		9.94%

SSU/ QUAIL RIDGE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(22,905)	0
2 Billing determinants I-75	8,682	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	1	0
Total	<u>(14,222)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(5)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(2)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(21)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(32)	0
6 Hepatitis Amortization Adjustment I-86	(1)	0
7 Budgeted overtime to rate case expense S-11	(4)	0
8 Remove SSU proposed repression adjustment I-74	42	0
9 OAP Amortization I-86a	(4)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(1)	0
12 Conservation Expense I-92	(44)	0
13 Current rate case expense I-93	10	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(1)	0
15 Jurisdiction Docket Expense I-95	(3)	0
16 920199 rate case expense I-96	27	0
17 True-up budget adjustment I-99	(29)	0
18 Empty recognition normalization I-100	(1)	0
19 Shareholders' Expense I-90	(19)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(7)	0
Total	<u>(95)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	2	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>2</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(640)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	1	0
4 Discounts received on property taxes S-14	(40)	0
Total	<u>(679)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(5,333)</u>	<u>0</u>

SSU/REMINGTON FOREST SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 157,067	0	\$ 157,067	(20)	157,047
2 LAND & LAND RIGHTS	25,183	0	25,183	0	25,183
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(40,870)	0	(40,870)	(3)	(40,873)
5 CIAC	(76,375)	0	(76,375)	(1,246)	(77,621)
6 AMORTIZATION OF CIAC	19,098	0	19,098	14	19,112
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(480)	0	(480)	0	(480)
10 DEFERRED INCOME TAXES	(207)	0	(207)	(73)	(280)
11 WORKING CAPITAL ALLOWANCE	2,779	0	2,779	(921)	1,858
12 OTHER	0	0	0	0	0
RATE BASE	\$ 86,195	0	\$ 86,195	(2,249)	83,946

SSU/REMINGTON FOREST
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(43)	0
3 Realloc of River Park common plant S-1	23	0
Total	<u>(20)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	9	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(12)	0
Total	<u>(3)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(1,246)	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>(1,246)</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	14	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>14</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	80	0
2 Credit Deferred Taxes on Depreciation	(153)	0
Total	<u>(73)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(921)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/REMINGTON FOREST STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	21,593	18,657 \$	40,250	(18,810)	21,440	17,020	38,460
OPERATING EXPENSES:						79.38%	
2 OPERATION AND MAINTENANCE	20,593	744 \$	21,337	(656)	20,681 \$		20,681
3 DEPRECIATION	3,468	0	3,468	(24)	3,444		3,444
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,397	884	4,281	(900)	3,381	766	4,146
6 INCOME TAXES	(4,298)	6,569	2,271	(6,693)	(4,422)	6,270	1,848
7 TOTAL OPERATING EXPENSES	23,160	8,197 \$	31,357	(8,273)	23,084	7,036	30,120
8 OPERATING INCOME	(1,567)	10,460 \$	8,893	(10,537)	(1,644)	9,984	8,340
9 RATE BASE	86,195	\$	86,195		83,946		83,946
RATE OF RETURN	-1.82%		10.32%		-1.96%		9.94%

**SSU/REMINGTON FOREST
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(18,657)	0
2 Billing determinants I-75	(156)	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	3	0
Total	<u>(18,810)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(20)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(7)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(91)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(137)	0
6 Hepatitis Amortization Adjustment I-86	(4)	0
7 Budgeted overtime to rate case expense S-11	(16)	0
8 Remove SSU proposed repression adjustment I-74	146	0
9 OAP Amortization I-86a	(18)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(4)	0
12 Conservation Expense I-92	(70)	0
13 Current rate case expense I-93	44	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(55)	0
15 Jurisdiction Docket Expense I-95	(11)	0
16 920199 rate case expense I-96	(110)	0
17 True-up budget adjustment I-99	(124)	0
18 Empty recognition normalization I-100	(6)	0
19 Shareholders' Expense I-90	(81)	0
20 Excess Unaccounted For Water I-21	(92)	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	0	0
Total	<u>(656)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(4)	0
3 Reallocate Common Plant River Park S-1	9	0
4 Imputation of CIAC-MR I-48	(29)	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(24)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(846)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(54)	0
Total	<u>(900)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(6,693)</u>	<u>0</u>

SSU/ RIVER GROVE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 166,157	0 \$	166,157	(469)	165,688
2 LAND & LAND RIGHTS	2,333	0	2,333	0	2,333
3 NON-USED & USEFUL COMPONENTS	(6,243)	0	(6,243)	(1,937)	(8,180)
4 ACCUMULATED DEPRECIATION	(71,731)	0	(71,731)	4	(71,727)
5 CIAC	(32,198)	0	(32,198)	0	(32,198)
6 AMORTIZATION OF CIAC	21,867	0	21,867	0	21,867
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(787)	0	(787)	0	(787)
10 DEFERRED INCOME TAXES	(2,190)	0	(2,190)	(926)	(3,116)
11 WORKING CAPITAL ALLOWANCE	4,559	0	4,559	(1,512)	3,047
12 OTHER	0	0	0	0	0
RATE BASE	\$ 81,767	0 \$	81,767	(4,840)	76,927

SSU/ RIVER GROVE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(507)	0
3 Realloc of River Park common plant S-1	38	0
Total	<u>(469)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(1,937)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	23	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(19)	0
Total	<u>4</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(765)	0
2 Credit Deferred Taxes on Depreciation	(161)	0
Total	<u>(926)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,512)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ RIVER GROVE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	15,384	29,697 \$	45,081	(5,110)	39,971	3,066	43,037
OPERATING EXPENSES:						7.67%	
2 OPERATION AND MAINTENANCE	23,146	946 \$	24,092	(590)	23,502 \$		23,502
3 DEPRECIATION	5,654	0	5,654	(60)	5,594		5,594
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,584	1,211	4,795	(321)	4,474	138	4,612
6 INCOME TAXES	(8,519)	10,623	2,104	(1,548)	556	1,129	1,686
7 TOTAL OPERATING EXPENSES	23,865	12,780 \$	36,645	(2,518)	34,127	1,267	35,394
8 OPERATING INCOME	(8,481)	16,917 \$	8,436	(2,592)	5,844	1,798	7,643
9 RATE BASE	81,767	\$	81,767		76,927		76,927
RATE OF RETURN	-10.37%		10.32%		7.60%		9.94%

SSU/ RIVER GROVE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(29,697)	0
2 Billing determinants I-75	24,582	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	5	0
Total	<u>(5,110)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(33)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(11)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(149)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(225)	0
6 Hepatitis Amortization Adjustment I-86	(6)	0
7 Budgeted overtime to rate case expense S-11	(26)	0
8 Remove SSU proposed repression adjustment I-74	170	0
9 OAP Amortization I-86a	(30)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(7)	0
12 Conservation Expense I-92	(116)	0
13 Current rate case expense I-93	73	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(10)	0
15 Jurisdiction Docket Expense I-95	(19)	0
16 920199 rate case expense I-96	190	0
17 True-up budget adjustment I-99	(203)	0
18 Empty recognition normalization I-100	(9)	0
19 Shareholders' Expense I-90	(133)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(46)	0
Total	<u>(590)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	16	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(76)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(60)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(230)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(34)	0
4 Discounts received on property taxes S-14	(57)	0
Total	<u>(321)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(1,548)</u>	<u>0</u>

SSU/ ROSEMONT/ROLLING GREEN
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 390,150	0	\$ 390,150	(39)	390,111
2 LAND & LAND RIGHTS	7,979	0	7,979	0	7,979
3 NON-USED & USEFUL COMPONENTS	(4,173)	0	(4,173)	37	(4,136)
4 ACCUMULATED DEPRECIATION	(105,990)	0	(105,990)	(6)	(105,996)
5 CIAC	(50,465)	0	(50,465)	0	(50,465)
6 AMORTIZATION OF CIAC	19,575	0	19,575	0	19,575
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(899)	0	(899)	0	(899)
10 DEFERRED INCOME TAXES	1,612	0	1,612	(4,260)	(2,648)
11 WORKING CAPITAL ALLOWANCE	5,210	0	5,210	(1,728)	3,482
12 OTHER	0	0	0	0	0
RATE BASE	\$ 262,999	0	\$ 262,999	(5,996)	257,003

SSU/ ROSEMONT/ROLLING GREEN
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(82)	0
3 Realloc of River Park common plant S-1	43	0
Total	<u>(39)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>37</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	16	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(22)	0
Total	<u>(6)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt/ Deferred Taxes on CIAC	(3,881)	0
2 Credit Deferred Taxes on Depreciation	(379)	0
Total	<u>(4,260)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,728)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ ROSEMONT/ROLLING GREEN STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	31,377	58,591 \$	89,968	(10,998)	78,970	7,092	86,062
OPERATING EXPENSES:						8.98%	
2 OPERATION AND MAINTENANCE	27,208	997 \$	28,205	(527)	27,678 \$		27,678
3 DEPRECIATION	14,524	0	14,524	19	14,543		14,543
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,315	2,607	12,922	(627)	12,295	319	12,614
6 INCOME TAXES	(14,028)	21,211	7,183	(4,102)	3,081	2,613	5,693
7 TOTAL OPERATING EXPENSES	38,019	24,815 \$	62,834	(5,237)	57,597	2,932	60,529
8 OPERATING INCOME	(6,642)	33,776 \$	27,134	(5,761)	21,373	4,161	25,534
9 RATE BASE	262,999	\$	262,999		257,003		257,003
RATE OF RETURN	-2.53%		10.32%		8.32%		9.94%

SSU/ ROSEMONT/ROLLING GREEN
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(58,591)	0
2 Billing determinants I-75	47,587	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	0
Total	<u>(10,998)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(38)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(12)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(171)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(258)	0
6 Hepatitis Amortization Adjustment I-86	(7)	0
7 Budgeted overtime to rate case expense S-11	(30)	0
8 Remove SSU proposed repression adjustment I-74	341	0
9 OAP Amortization I-86a	(34)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(7)	0
12 Conservation Expense I-92	(132)	0
13 Current rate case expense I-93	83	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(11)	0
15 Jurisdiction Docket Expense I-95	(21)	0
16 920199 rate case expense I-96	217	0
17 True-up budget adjustment I-99	(232)	0
18 Empty recognition normalization I-100	(10)	0
19 Shareholders' Expense I-90	(152)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(53)	0
Total	<u>(527)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	18	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	1	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>19</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(495)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	3	0
4 Discounts received on property taxes S-14	(135)	0
Total	<u>(627)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(4,102)</u>	<u>0</u>

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SSU/ SALT SPRINGS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 499,008	(8,367)	\$ 490,641	(37)	490,604
2 LAND & LAND RIGHTS	364	0	364	0	364
3 NON-USED & USEFUL COMPONENTS	0	0	0	(16,158)	(16,158)
4 ACCUMULATED DEPRECIATION	(147,811)	13,511	(134,300)	(5)	(134,305)
5 CIAC	(22,235)	(15)	(22,250)	0	(22,250)
6 AMORTIZATION OF CIAC	13,796	0	13,796	0	13,796
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(869)	0	(869)	0	(869)
10 DEFERRED INCOME TAXES	(8,776)	0	(8,776)	5,990	(2,786)
11 WORKING CAPITAL ALLOWANCE	5,036	0	5,036	(1,670)	3,366
12 OTHER	0	0	0	0	0
RATE BASE	\$ 338,513	5,129	\$ 343,642	(11,880)	331,762

SSU/ SALT SPRINGS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 412,714	0 \$	412,714	(2,575)	410,139
2 LAND	1,995	0	1,995	0	1,995
3 NON-USED & USEFUL COMPONENTS	(62,805)	0	(62,805)	(52,659)	(115,464)
4 ACCUMULATED DEPRECIATION	(196,517)	0	(196,517)	66	(196,451)
5 CIAC	(116,223)	(48)	(116,271)	0	(116,271)
6 AMORTIZATION OF CIAC	78,579	0	78,579	0	78,579
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(847)	0	(847)	0	(847)
10 DEFERRED INCOME TAXES	(8,028)	0	(8,028)	30,099	22,071
11 WORKING CAPITAL ALLOWANCE	4,906	0	4,906	(1,627)	3,279
12 OTHER	0	0	0	0	0
RATE BASE	\$ 113,774	(48) \$	113,726	(26,696)	87,030

SSU/ SALT SPRINGS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(79)	(2,616)
3 Realloc of River Park common plant S-1	42	41
Total	<u>(37)</u>	<u>(2,575)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(16,158)</u>	<u>(52,659)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	16	86
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(21)	(20)
Total	<u>(5)</u>	<u>66</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	6,467	30,497
2 Credit Deferred Taxes on Depreciation	(477)	(398)
Total	<u>5,990</u>	<u>30,099</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,670)</u>	<u>(1,627)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SALT SPRINGS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	36,776	71,704 \$	108,480	60,741	169,221	(69,122)	100,099
OPERATING EXPENSES:						-40.85%	
2 OPERATION AND MAINTENANCE	26,605	900 \$	27,505	(450)	27,055 \$		27,055
3 DEPRECIATION	20,651	0	20,651	(504)	20,147		20,147
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	12,150	3,279	15,429	263	15,692	(3,110)	12,581
6 INCOME TAXES	(16,501)	25,943	9,442	23,376	32,818	(25,464)	7,354
7 TOTAL OPERATING EXPENSES	42,905	30,122 \$	73,027	22,685	95,712	(28,574)	67,138
8 OPERATING INCOME	(6,129)	41,582 \$	35,453	38,056	73,509	(40,548)	32,961
9 RATE BASE	338,513	\$	343,642		331,762		331,762
RATE OF RETURN	-1.81%		10.32%		22.16%		9.94%

SSU/ SALT SPRINGS
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	81,476	14,132 \$	95,608	5,793	101,401	(11,919)	89,482
OPERATING EXPENSES						-11.75%	
2 OPERATION AND MAINTENANCE	62,798	1,528 \$	64,326	(1,283)	63,043 \$		63,043
3 DEPRECIATION	9,462	0	9,462	(4,149)	5,313		5,313
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,049	(1,065)	9,984	1,204	11,188	(536)	10,652
6 INCOME TAXES	(3,756)	3,860	104	6,114	6,218	(4,391)	1,827
7 TOTAL OPERATING EXPENSES	79,553	4,323 \$	83,876	1,887	85,763	(4,927)	80,835
8 OPERATING INCOME	1,923	9,809 \$	11,732	3,906	15,638	(6,992)	8,647
9 RATE BASE	113,774	\$	113,726		87,030		87,030
RATE OF RETURN	1.69%		10.32%		17.97%		9.94%

SSU/ SALT SPRINGS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(71,704)	(14,132)
2 Billing determinants I-75	132,439	19,919
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	6
Total	<u>60,741</u>	<u>5,793</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(37)	(36)
2 Correct attrition rate from 5.87% to 5.75% S-10	(12)	(12)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(165)	(231)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(249)	(243)
6 Hepatitis Amortization Adjustment I-86	(6)	(6)
7 Budgeted overtime to rate case expense S-11	(29)	(28)
8 Remove SSU proposed repression adjustment I-74	390	0
9 OAP Amortization I-86a	(33)	(32)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(7)	(7)
12 Conservation Expense I-92	(128)	(124)
13 Current rate case expense I-93	81	78
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(11)	(10)
15 Jurisdiction Docket Expense I-95	(21)	(20)
16 920199 rate case expense I-96	209	200
17 True-up budget adjustment I-99	(224)	(610)
18 Empty recognition normalization I-100	(10)	(10)
19 Shareholders' Expense I-90	(147)	(143)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(51)	(49)
Total	<u>(450)</u>	<u>(1,283)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	17	17
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(521)	(4,166)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(504)</u>	<u>(4,149)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	2,733	261
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	433	1,346
4 Discounts received on property taxes S-14	(170)	(142)
Total	<u>263</u>	<u>1,204</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>23,376</u>	<u>6,114</u>

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SSU/ SAMIRA VILLAS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 14,592	0	\$ 14,592	0	14,592
2 LAND & LAND RIGHTS	650	0	650	0	650
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,403)	(2,403)
4 ACCUMULATED DEPRECIATION	(4,002)	2,090	(1,912)	0	(1,912)
5 CIAC	(7,870)	0	(7,870)	0	(7,870)
6 AMORTIZATION OF CIAC	3,268	0	3,268	0	3,268
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(15)	0	(15)	0	(15)
10 DEFERRED INCOME TAXES	(291)	0	(291)	117	(174)
11 WORKING CAPITAL ALLOWANCE	87	0	87	(29)	58
12 OTHER	0	0	0	0	0
RATE BASE	\$ 6,419	2,090	\$ 8,509	(2,315)	6,194

SSU/ SAMIRA VILLAS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(1)	0
3 Realloc of River Park common plant S-1	1	0
Total	<u>0</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(2,403)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	0	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	0	0
Total	<u>0</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	131	0
2 Credit Deferred Taxes on Depreciation	(14)	0
Total	<u>117</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(29)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SAMIRA VILLAS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	2,142	3,466 \$	5,608	94	5,702	(573)	5,129
OPERATING EXPENSES:						-10.05%	
2 OPERATION AND MAINTENANCE	3,569	102 \$	3,671	14	3,685 \$		3,685
3 DEPRECIATION	166	0	166	(69)	97		97
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	502	164	666	(45)	621	(26)	595
6 INCOME TAXES	(965)	1,192	227	120	347	(211)	136
7 TOTAL OPERATING EXPENSES	3,272	1,458 \$	4,730	20	4,750	(237)	4,513
8 OPERATING INCOME	(1,130)	2,008 \$	878	74	952	(336)	615
9 RATE BASE	6,419	\$	8,509		6,194		6,194
RATE OF RETURN	-17.60%		10.32%		15.37%		9.94%

SSU/ SAMIRA VILLAS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(3,466)	0
2 Billing determinants I-75	3,560	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	0	0
Total	94	0
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(1)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	0	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(3)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(4)	0
6 Hepatitis Amortization Adjustment I-86	0	0
7 Budgeted overtime to rate case expense S-11	0	0
8 Remove SSU proposed repression adjustment I-74	28	0
9 OAP Amortization I-86a	(1)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	0	0
12 Conservation Expense I-92	(2)	0
13 Current rate case expense I-93	1	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	0	0
15 Jurisdiction Docket Expense I-95	0	0
16 920199 rate case expense I-96	4	0
17 True-up budget adjustment I-99	(4)	0
18 Empty recognition normalization I-100	0	0
19 Shareholders' Expense I-90	(3)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(1)	0
Total	14	0
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(69)	0
6 Marco ASR Cost Share I-51	0	0
Total	(69)	0
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	4	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(44)	0
4 Discounts received on property taxes S-14	(5)	0
Total	(45)	0
INCOME TAXES		
To adjust to test year income tax expense	120	0

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SSU/ SILVER LAKE ESTATES/WESTERN SHORES				SCHEDULE NO. 3-A		
SCHEDULE OF WATER RATE BASE				DOCKET NO. 950495-WS		
TEST YEAR ENDED 12/31/96						
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	
1 UTILITY PLANT IN SERVICE	\$ 1,769,314	0	\$ 1,769,314	(190,797)	1,578,517	
2 LAND & LAND RIGHTS	6,278	0	6,278	0	6,278	
3 NON-USED & USEFUL COMPONENTS	0	0	0	(114,562)	(114,562)	
4 ACCUMULATED DEPRECIATION	(346,120)	0	(346,120)	3,902	(342,218)	
5 CIAC	(439,387)	(111)	(439,498)	0	(439,498)	
6 AMORTIZATION OF CIAC	137,460	0	137,460	0	137,460	
7 ACQUISITION ADJUSTMENTS - NET	(11,579)	0	(11,579)	0	(11,579)	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(10,088)	0	(10,088)	0	(10,088)	
10 DEFERRED INCOME TAXES	(10,569)	0	(10,569)	52,328	41,759	
11 WORKING CAPITAL ALLOWANCE	58,438	0	58,438	(19,377)	39,061	
12 OTHER	0	0	0	0	0	
RATE BASE	\$ 1,153,747	(111)	\$ 1,153,636	(268,506)	885,130	

SSU/ SILVER LAKE ESTATES/WESTERN SHORES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(191,282)	0
3 Realloc of River Park common plant S-1	485	0
Total	<u>(190,797)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(114,562)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	4,146	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(244)	0
Total	<u>3,902</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	53,861	0
2 Credit Deferred Taxes on Depreciation	(1,533)	0
Total	<u>52,328</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(19,377)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SILVER LAKE ESTATES/WESTERN SHORES
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	421,843	28,135 \$	449,978	(250,219)	199,759	200,653	400,412
OPERATING EXPENSES:						100.45%	
2 OPERATION AND MAINTENANCE	185,092	7,678 \$	192,770	(8,294)	184,476 \$		184,476
3 DEPRECIATION	63,605	0	63,605	(4,932)	58,673		58,673
4 AMORTIZATION	(522)	0	(522)	0	(522)		(522)
5 TAXES OTHER THAN INCOME	42,085	1,673	43,758	(2,465)	41,293	9,029	50,323
6 INCOME TAXES	24,097	7,249	31,346	(85,742)	(54,396)	73,919	19,522
7 TOTAL OPERATING EXPENSES	314,357	16,600 \$	330,957	(101,433)	229,524	82,948	312,472
8 OPERATING INCOME	107,486	11,535 \$	119,021	(148,786)	(29,765)	117,705	87,940
9 RATE BASE	1,153,747	\$	1,153,636		885,130		885,130
RATE OF RETURN	9.32%		10.32%		-3.36%		9.94%

SSU/ SILVER LAKE ESTATES/WESTERN SHORES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(28,135)	0
2 Billing determinants I-75	(222,152)	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	68	0
Total	<u>(250,219)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(424)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(137)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(1,916)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(2,890)	0
6 Hepatitis Amortization Adjustment I-86	(75)	0
7 Budgeted overtime to rate case expense S-11	(333)	0
8 Remove SSU proposed repression adjustment I-74	2,530	0
9 OAP Amortization I-86a	(383)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(83)	0
12 Conservation Expense I-92	(2,570)	0
13 Current rate case expense I-93	935	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(123)	0
15 Jurisdiction Docket Expense I-95	(241)	0
16 920199 rate case expense I-96	2,431	0
17 True-up budget adjustment I-99	(2,599)	0
18 Empty recognition normalization I-100	(117)	0
19 Shareholders' Expense I-90	(1,709)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(590)	0
Total	<u>(8,294)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	199	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(5,131)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(4,932)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(11,260)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(1,918)	0
4 Discounts received on property taxes S-14	(547)	0
Total	<u>(2,465)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(85,742)</u>	<u>0</u>

SSU/ SILVER LAKE OAKS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 100,618	0	\$ 100,618	(9)	100,609
2 LAND & LAND RIGHTS	1,144	0	1,144	0	1,144
3 NON-USED & USEFUL COMPONENTS	(5,917)	0	(5,917)	(22,241)	(28,158)
4 ACCUMULATED DEPRECIATION	(19,638)	0	(19,638)	(1)	(19,639)
5 CIAC	(5,115)	0	(5,115)	0	(5,115)
6 AMORTIZATION OF CIAC	1,620	0	1,620	0	1,620
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(195)	0	(195)	0	(195)
10 DEFERRED INCOME TAXES	(1,963)	0	(1,963)	(20,828)	(22,791)
11 WORKING CAPITAL ALLOWANCE	1,129	0	1,129	(374)	755
12 OTHER	0	0	0	0	0
RATE BASE	\$ 71,683	0	\$ 71,683	(43,453)	28,230

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SSU/ SILVER LAKE OAKS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 99,073	0 \$	99,073	(9)	99,064
2 LAND	6,676	0	6,676	0	6,676
3 NON-USED & USEFUL COMPONENTS	(19,709)	0	(19,709)	507	(19,202)
4 ACCUMULATED DEPRECIATION	(36,681)	0	(36,681)	(1)	(36,682)
5 CIAC	(18,375)	0	(18,375)	0	(18,375)
6 AMORTIZATION OF CIAC	7,331	0	7,331	0	7,331
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(195)	0	(195)	0	(195)
10 DEFERRED INCOME TAXES	(1,931)	0	(1,931)	(96)	(2,027)
11 WORKING CAPITAL ALLOWANCE	1,129	0	1,129	(374)	755
12 OTHER	0	0	0	0	0
RATE BASE	\$ 37,318	0 \$	37,318	27	37,345

SSU/ SILVER LAKE OAKS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(18)	(18)
3 Realloc of River Park common plant S-1	9	9
Total	<u>(9)</u>	<u>(9)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(22,241)</u>	<u>507</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	4	4
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(5)	(5)
Total	<u>(1)</u>	<u>(1)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	(20,730)	0
2 Credit Deferred Taxes on Depreciation	(98)	(96)
Total	<u>(20,828)</u>	<u>(96)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(374)</u>	<u>(374)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SILVER LAKE OAKS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	4,349	22,357 \$	26,706	(12,649)	14,057	5,090	19,147
OPERATING EXPENSES:						36.21%	
2 OPERATION AND MAINTENANCE	10,422	362 \$	10,784	(91)	10,693 \$		10,693
3 DEPRECIATION	3,173	0	3,173	(652)	2,521		2,521
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,522	857	3,379	(1,084)	2,295	229	2,524
6 INCOME TAXES	(6,179)	8,154	1,975	(3,245)	(1,270)	1,875	605
7 TOTAL OPERATING EXPENSES	9,938	9,373 \$	19,311	(5,073)	14,238	2,104	16,342
8 OPERATING INCOME	(5,589)	12,984 \$	7,395	(7,576)	(181)	2,986	2,805
9 RATE BASE	71,683	\$	71,683		28,230		28,230
RATE OF RETURN	-7.80%		10.32%		-0.64%		9.94%

SSU/ SILVER LAKE OAKS
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	8,696	17,560 \$	26,256	(9,672)	16,584	9,514	26,098
OPERATING EXPENSES						57.37%	
2 OPERATION AND MAINTENANCE	15,335	594 \$	15,929	(294)	15,635 \$		15,635
3 DEPRECIATION	2,982	0	2,982	94	3,076		3,076
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,758	90	2,848	(411)	2,437	428	2,865
6 INCOME TAXES	(5,712)	6,359	647	(3,340)	(2,693)	3,505	812
7 TOTAL OPERATING EXPENSES	15,363	7,043 \$	22,406	(3,951)	18,455	3,933	22,388
8 OPERATING INCOME	(6,667)	10,517 \$	3,850	(5,721)	(1,871)	5,581	3,710
9 RATE BASE	37,318	\$	37,318		37,345		37,345
RATE OF RETURN	-17.87%		10.32%		-5.01%		9.94%

SSU/ SILVER LAKE OAKS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(22,357)	(17,560)
2 Billing determinants I-75	9,707	7,887
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	1	1
Total	<u>(12,649)</u>	<u>(9,672)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(8)	(8)
2 Correct attrition rate from 5.87% to 5.75% S-10	(3)	(3)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(37)	(53)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(56)	(56)
6 Hepatitis Amortization Adjustment I-86	(1)	(1)
7 Budgeted overtime to rate case expense S-11	(6)	(6)
8 Remove SSU proposed repression adjustment I-74	96	0
9 OAP Amortization I-86a	(7)	(7)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(2)	(2)
12 Conservation Expense I-92	(29)	(29)
13 Current rate case expense I-93	18	18
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(2)	(2)
15 Jurisdiction Docket Expense I-95	(5)	(5)
16 920199 rate case expense I-96	47	46
17 True-up budget adjustment I-99	(50)	(140)
18 Empty recognition normalization I-100	(2)	(2)
19 Shareholders' Expense I-90	(33)	(33)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(11)	(11)
Total	<u>(91)</u>	<u>(294)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	4	4
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(656)	90
6 Marco ASR Cost Share I-51	0	0
Total	<u>(652)</u>	<u>94</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(569)	(435)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(480)	58
4 Discounts received on property taxes S-14	(35)	(34)
Total	<u>(1,084)</u>	<u>(411)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(3,245)</u>	<u>(3,340)</u>

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SSU/ SKYCREST SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 384,876	0	\$ 384,876	(132,546)	252,330
2 LAND & LAND RIGHTS	757	0	757	0	757
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(59,755)	0	(59,755)	2,426	(57,329)
5 CIAC	(19,709)	0	(19,709)	0	(19,709)
6 AMORTIZATION OF CIAC	7,173	0	7,173	0	7,173
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(854)	0	(854)	0	(854)
10 DEFERRED INCOME TAXES	(5,791)	0	(5,791)	3,180	(2,611)
11 WORKING CAPITAL ALLOWANCE	4,949	0	4,949	(1,641)	3,308
12 OTHER	0	0	0	0	0
RATE BASE	\$ 311,646	0	\$ 311,646	(128,581)	183,065

SSU/ SKYCREST
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage/Double Bookings I-13	(132,587)	0
3 Realloc of River Park common plant S-1	41	0
Total	<u>(132,546)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	2,447	0
3 Realloc of River Park Common Plant S-1	(21)	0
4 Reverse Depr on prior N-U/U assets I-46	0	0
Total	<u>2,426</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	3,425	0
2 Credit Deferred Taxes on Depreciation	(245)	0
Total	<u>3,180</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,641)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SKYCREST
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	15,792	67,558 \$	83,350	(59,167)	24,183	38,646	62,829
OPERATING EXPENSES:						159.80%	
2 OPERATION AND MAINTENANCE	19,587	942 \$	20,529	(876)	19,653 \$		19,653
3 DEPRECIATION	15,981	0	15,981	0	15,981		15,981
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,872	3,081	5,953	(2,750)	3,203	1,739	4,943
6 INCOME TAXES	(15,774)	24,509	8,735	(18,908)	(10,173)	14,237	4,064
7 TOTAL OPERATING EXPENSES	22,666	28,532 \$	51,198	(22,533)	28,665	15,976	44,641
8 OPERATING INCOME	(6,874)	39,026 \$	32,152	(36,634)	(4,482)	22,670	18,188
9 RATE BASE	311,646	\$	311,646		183,065		183,065
RATE OF RETURN	-2.21%		10.32%		-2.45%		9.94%

SSU/ SKYCREST
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(67,558)	0
2 Billing determinants I-75	8,385	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	0
Total	<u>(59,167)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(36)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(12)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(162)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(245)	0
6 Hepatitis Amortization Adjustment I-86	(6)	0
7 Budgeted overtime to rate case expense S-11	(28)	0
8 Remove SSU proposed repression adjustment I-74	137	0
9 OAP Amortization I-86a	(32)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(5)	0
12 Conservation Expense I-92	(125)	0
13 Current rate case expense I-93	79	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(99)	0
15 Jurisdiction Docket Expense I-95	(10)	0
16 920199 rate case expense I-96	206	0
17 True-up budget adjustment I-99	(220)	0
18 Empty recognition normalization I-100	(10)	0
19 Shareholder Expenses I-90	(145)	0
20 Excess Unaccounted for Water I-21	(113)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(50)	0
Total	<u>(876)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(4,893)	0
3 Reallocate Common Plant River Park S-1	17	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(4,876)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(2,663)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(87)	0
Total	<u>(2,750)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(18,908)</u>	<u>0</u>

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DOCKET NO. 950495-WS
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SSU/ SOUTH FORTY SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 543,132	0	\$ 543,132	(10)	543,122
2 LAND	26,490	0	26,490	0	26,490
3 NON-USED & USEFUL COMPONENTS	(41,543)	0	(41,543)	(34,153)	(75,696)
4 ACCUMULATED DEPRECIATION	(258,244)	0	(258,244)	(2)	(258,246)
5 CIAC	(1,738)	(4)	(1,742)	0	(1,742)
6 AMORTIZATION OF CIAC	598	0	598	0	598
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(247)	0	(247)	0	(247)
10 DEFERRED INCOME TAXES	(9,678)	0	(9,678)	(1,379)	(11,057)
11 WORKING CAPITAL ALLOWANCE	1,433	0	1,433	(475)	958
12 OTHER	0	0	0	0	0
RATE BASE	\$ 260,203	(4)	\$ 260,199	(36,018)	224,181

SSU/ SOUTH FORTY
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	0	(22)
3 Realloc of River Park common plant S-1	0	12
Total	<u>0</u>	<u>(10)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>(34,153)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	0	4
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	0	(6)
Total	<u>0</u>	<u>(2)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	0	(851)
2 Credit Deferred Taxes on Depreciation	0	(528)
Total	<u>0</u>	<u>(1,379)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>0</u>	<u>(475)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SOUTH FORTY
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	49,602	0 \$	49,602	(6,130)	43,472	60,040	103,512
OPERATING EXPENSES						138.11%	
2 OPERATION AND MAINTENANCE	38,658	763 \$	39,421	(373)	39,048 \$		39,048
3 DEPRECIATION	23,678	0	23,678	(2,360)	21,318		21,318
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	13,425	1,290	14,715	(1,437)	13,278	2,702	15,979
6 INCOME TAXES	(16,357)	21,612	5,255	(22,480)	(17,225)	22,118	4,893
7 TOTAL OPERATING EXPENSES	59,404	23,665 \$	83,069	(26,650)	56,419	24,820	81,239
8 OPERATING INCOME	(9,802)	(23,665) \$	(33,467)	20,520	(12,947)	35,220	22,273
9 RATE BASE	260,203	\$	260,199		224,181		224,181
RATE OF RETURN	-3.77%		-12.86%		-5.78%		9.94%

SSU/ SOUTH FORTY
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
 DOCKET NO. 950495-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	0	(60,311)
2 Billing determinants I-75	0	54,179
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	0	2
Total	0	(6,130)
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	0	(10)
2 Correct attrition rate from 5.87% to 5.75% S-10	0	(3)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	0	(67)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	0	(71)
6 Hepatitis Amortization Adjustment I-86	0	(2)
7 Budgeted overtime to rate case expense S-11	0	(8)
8 Remove SSU proposed repression adjustment I-74	0	0
9 OAP Amortization I-86a	0	(9)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	0	(2)
12 Conservation Expense I-92	0	(36)
13 Current rate case expense I-93	0	23
14 Uniform Rate Docket-Reg. Comm. Exp I-94	0	(3)
15 Jurisdiction Docket Expense I-95	0	(6)
16 920199 rate case expense I-96	0	58
17 True-up budget adjustment I-99	0	(178)
18 Empty recognition normalization I-100	0	(3)
19 Shareholder Expenses I-90	0	(42)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	0	(14)
Total	0	(373)
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	0	5
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	(2,365)
6 Marco ASR Cost Share I-51	0	0
Total	0	(2,360)
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	0	(276)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	(974)
4 Discounts received on property taxes S-14	0	(188)
Total	0	(1,437)
INCOME TAXES		
To adjust to test year income tax expense	0	(22,480)

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SSU/ SPRING GARDENS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 95,552	0 \$	95,552	(39)	95,513
2 LAND & LAND RIGHTS	2,598	0	2,598	0	2,598
3 NON-USED & USEFUL COMPONENTS	(2,361)	0	(2,361)	(20)	(2,381)
4 ACCUMULATED DEPRECIATION	(48,490)	0	(48,490)	(5)	(48,495)
5 CIAC	(32,129)	0	(32,129)	0	(32,129)
6 AMORTIZATION OF CIAC	19,783	0	19,783	0	19,783
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(914)	0	(914)	0	(914)
10 DEFERRED INCOME TAXES	(688)	0	(688)	(819)	(1,507)
11 WORKING CAPITAL ALLOWANCE	5,297	0	5,297	(1,756)	3,541
12 OTHER	0	0	0	0	0
RATE BASE	\$ 38,648	0 \$	38,648	(2,639)	36,009

SSU/ SPRING GARDENS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 184,965	0 \$	184,965	(39)	184,926
2 LAND	21,777	0	21,777	0	21,777
3 NON-USED & USEFUL COMPONENTS	(5,307)	0	(5,307)	(48)	(5,355)
4 ACCUMULATED DEPRECIATION	(129,684)	0	(129,684)	(5)	(129,689)
5 CIAC	(72,310)	0	(72,310)	0	(72,310)
6 AMORTIZATION OF CIAC	31,901	0	31,901	0	31,901
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(914)	0	(914)	0	(914)
10 DEFERRED INCOME TAXES	(3,346)	0	(3,346)	(180)	(3,526)
11 WORKING CAPITAL ALLOWANCE	5,297	0	5,297	(1,756)	3,541
12 OTHER	0	0	0	0	0
RATE BASE	\$ 32,379	0 \$	32,379	(2,028)	30,351

SSU/ SPRING GARDENS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(83)	(83)
3 Realloc of River Park common plant S-1	44	44
Total	<u>(39)</u>	<u>(39)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(20)</u>	<u>(48)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	17	17
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(22)	(22)
Total	<u>(5)</u>	<u>(5)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(726)	0
2 Credit Deferred Taxes on Depreciation	(93)	(180)
Total	<u>(819)</u>	<u>(180)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,756)</u>	<u>(1,756)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SPRING GARDENS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	21,728	10,731 \$	32,459	(3,975)	28,484	(6,971)	21,513
OPERATING EXPENSES:						-24.47%	
2 OPERATION AND MAINTENANCE	13,114	707 \$	13,821	(1,489)	12,332 \$		12,332
3 DEPRECIATION	3,081	0	3,081	9	3,090		3,090
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,494	760	2,254	(210)	2,044	(314)	1,730
6 INCOME TAXES	602	3,573	4,175	(824)	3,351	(2,568)	783
7 TOTAL OPERATING EXPENSES	18,291	5,040 \$	23,331	(2,514)	20,817	(2,882)	17,935
8 OPERATING INCOME	3,437	5,691 \$	9,128	(1,461)	7,667	(4,089)	3,578
9 RATE BASE	38,648	\$	38,648		36,009		36,009
RATE OF RETURN	8.89%		23.62%		21.29%		9.94%

SSU/ SPRING GARDENS
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMML. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	28,739	(68) \$	28,671	(8,939)	19,732	8,925	28,657
OPERATING EXPENSES						45.23%	
2 OPERATION AND MAINTENANCE	17,002	843 \$	17,845	(503)	17,342 \$		17,342
3 DEPRECIATION	5,391	0	5,391	5	5,396		5,396
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,836	580	2,416	(537)	1,879	402	2,281
6 INCOME TAXES	753	(1,074)	(321)	(2,345)	(2,666)	3,288	622
7 TOTAL OPERATING EXPENSES	24,982	349 \$	25,331	(3,379)	21,952	3,689	25,641
8 OPERATING INCOME	3,757	(417) \$	3,340	(5,560)	(2,220)	5,235	3,015
9 RATE BASE	32,379	\$	32,379		30,351		30,351
RATE OF RETURN	11.60%		10.32%		-7.31%		9.94%

SSU/ SPRING GARDENS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(1,965)	68
2 Billing determinants I-75	(2,016)	(9,013)
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	6	6
Total	<u>(3,975)</u>	<u>(8,939)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(38)	(38)
2 Correct attrition rate from 5.87% to 5.75% S-10	(12)	(12)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(174)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(262)	0
6 Hepatitis Amortization Adjustment I-86	(7)	(7)
7 Budgeted overtime to rate case expense S-11	(30)	0
8 Remove SSU proposed repression adjustment I-74	0	120
9 OAP Amortization I-86a	(35)	(35)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(8)	0
12 Conservation Expense I-92	(134)	(134)
13 Current rate case expense I-93	85	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(106)	0
15 Jurisdiction Docket Expense I-95	(22)	(22)
16 920199 rate case expense I-96	(209)	(209)
17 True-up budget adjustment I-99	(236)	0
18 Empty recognition normalization I-100	(11)	(11)
19 Shareholder Expenses I-90	(155)	(155)
20 Excess Unaccounted for Water I-21	(135)	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	0	0
Total	<u>(1,489)</u>	<u>(503)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(8)	(8)
3 Reallocate Common Plant River Park S-1	18	18
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(0)	(4)
6 Marco ASR Cost Share I-51	0	0
Total	<u>9</u>	<u>5</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(179)	(402)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	2	(70)
4 Discounts received on property taxes S-14	(33)	(64)
Total	<u>(210)</u>	<u>(537)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(824)</u>	<u>(2,345)</u>

SSU/ STONE MOUNTAIN SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 19,591	0 \$	19,591	(2)	19,589
2 LAND & LAND RIGHTS	22	0	22	0	22
3 NON-USED & USEFUL COMPONENTS	(946)	0	(946)	0	(946)
4 ACCUMULATED DEPRECIATION	(8,618)	0	(8,618)	0	(8,618)
5 CIAC	(1,975)	0	(1,975)	0	(1,975)
6 AMORTIZATION OF CIAC	694	0	694	0	694
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(52)	0	(52)	0	(52)
10 DEFERRED INCOME TAXES	(375)	0	(375)	597	222
11 WORKING CAPITAL ALLOWANCE	304	0	304	(101)	203
12 OTHER	0	0	0	0	0
RATE BASE	\$ 8,645	0 \$	8,645	494	9,139

SSU/ STONE MOUNTAIN
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(5)	0
3 Realloc of River Park common plant S-1	3	0
Total	<u>(2)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Delfona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	1	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(1)	0
Total	<u>0</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Delfona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	597	0
2 Credit Deferred Taxes on Depreciation	(19)	0
Total	<u>578</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(101)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ STONE MOUNTAIN
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	2,076	8,909 \$	10,985	14,015	25,000	(14,528)	10,472
OPERATING EXPENSES:						-58.11%	
2 OPERATION AND MAINTENANCE	7,957	257 \$	8,214	(484)	7,730 \$		7,730
3 DEPRECIATION	741	0	741	0	741		741
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	510	411	921	624	1,545	(654)	891
6 INCOME TAXES	(2,962)	3,179	217	5,336	5,553	(5,352)	201
7 TOTAL OPERATING EXPENSES	6,246	3,847 \$	10,093	5,476	15,569	(6,006)	9,564
8 OPERATING INCOME	(4,170)	5,062 \$	892	8,539	9,431	(8,523)	908
9 RATE BASE	8,645	\$	8,645		9,139		9,139
RATE OF RETURN	-48.24%		10.32%		103.19%		9.94%

**SSU/ STONE MOUNTAIN
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
 DOCKET NO. 950495-WS
 PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	8,909	0
2 Billing determinants I-75	5,106	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	0	0
Total	<u>14,015</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(2)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(1)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(10)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(15)	0
6 Hepatitis Amortization Adjustment I-86	0	0
7 Budgeted overtime to rate case expense S-11	(2)	0
8 Remove SSU proposed repression adjustment I-74	94	0
9 OAP Amortization I-86a	(2)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	0	0
12 Conservation Expense I-92	(8)	0
13 Current rate case expense I-93	5	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(1)	0
15 Jurisdiction Docket Expense I-95	(1)	0
16 920199 rate case expense I-96	13	0
17 True-up budget adjustment I-99	(14)	0
18 Empty recognition normalization I-100	(1)	0
19 Shareholder Expenses I-90	(9)	0
20 Excess Unaccounted For Water I-21	(527)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(3)	0
Total	<u>(484)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(1)	0
3 Reallocate Common Plant River Park S-1	1	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(0)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	631	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(7)	0
Total	<u>624</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>5,336</u>	<u>0</u>

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SSU/ ST. JOHNS HIGHLANDS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 79,903	0 \$	79,903	(26)	79,877
2 LAND & LAND RIGHTS	261	0	261	0	261
3 NON-USED & USEFUL COMPONENTS	(1,215)	0	(1,215)	19	(1,196)
4 ACCUMULATED DEPRECIATION	(28,402)	0	(28,402)	(4)	(28,406)
5 CIAC	(9,725)	(108)	(9,833)	0	(9,833)
6 AMORTIZATION OF CIAC	4,181	0	4,181	0	4,181
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(615)	0	(615)	0	(615)
10 DEFERRED INCOME TAXES	(510)	0	(510)	1,587	1,077
11 WORKING CAPITAL ALLOWANCE	3,560	0	3,560	(1,180)	2,380
12 OTHER	0	0	0	0	0
RATE BASE	\$ 47,438	(108) \$	47,330	396	47,726

SSU/ ST. JOHNS HIGHLANDS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(56)	0
3 Realloc of River Park common plant S-1	30	0
Total	<u>(26)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>19</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	11	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(15)	0
Total	<u>(4)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	1,665	0
2 Credit Deferred Taxes on Depreciation	(78)	0
Total	<u>1,587</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,180)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ ST. JOHNS HIGHLANDS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	8,940	20,956 \$	29,896	(1,759)	28,137	423	28,560
OPERATING EXPENSES:						1.50%	
2 OPERATION AND MAINTENANCE	16,475	723 \$	17,198	(902)	16,296 \$		16,296
3 DEPRECIATION	3,615	0	3,615	7	3,622		3,622
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,980	954	2,934	(107)	2,827	19	2,846
6 INCOME TAXES	(6,174)	7,439	1,265	(367)	898	156	1,054
7 TOTAL OPERATING EXPENSES	15,896	9,116 \$	25,012	(1,369)	23,643	175	23,818
8 OPERATING INCOME	(6,956)	11,840 \$	4,884	(390)	4,494	248	4,742
9 RATE BASE	47,438	\$	47,330		47,726		47,726
RATE OF RETURN	-14.66%		10.32%		9.42%		9.94%

SSU/ ST. JOHNS HIGHLANDS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(20,956)	0
2 Billing determinants I-75	10,846	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	8,351	0
Total	<u>(1,759)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(26)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(8)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(117)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(176)	0
6 Hepatitis Amortization Adjustment I-86	(5)	0
7 Budgeted overtime to rate case expense S-11	(20)	0
8 Remove SSU proposed repression adjustment I-74	130	0
9 OAP Amortization I-86a	(23)	0
10 Purchased power Delfona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(5)	0
12 Conservation Expense I-92	(90)	0
13 Current rate case expense I-93	57	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(8)	0
15 Jurisdiction Docket Expense I-95	(15)	0
16 920199 rate case expense I-96	148	0
17 True-up budget adjustment I-99	(158)	0
18 Empty recognition normalization I-100	(7)	0
19 Shareholder Expenses I-90	(104)	0
20 Excess Unaccounted for Water I-21	(439)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(36)	0
Total	<u>(902)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(6)	0
3 Reallocate Common Plant River Park S-1	12	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>7</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(79)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	1	0
4 Discounts received on property taxes S-14	(28)	0
Total	<u>(107)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(367)</u>	<u>0</u>

SSU/ SUGAR MILL
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,583,314	0	\$ 1,583,314	(1,651)	1,581,663
2 LAND & LAND RIGHTS	19,088	0	19,088	0	19,088
3 NON-USED & USEFUL COMPONENTS	(110,571)	0	(110,571)	(1,021)	(111,592)
4 ACCUMULATED DEPRECIATION	(615,907)	0	(615,907)	0	(615,907)
5 CIAC	(736,151)	(330)	(736,481)	(1,852)	(738,333)
6 AMORTIZATION OF CIAC	258,188	0	258,188	38	258,226
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(4,654)	0	(4,654)	0	(4,654)
10 DEFERRED INCOME TAXES	16,900	0	16,900	(9,351)	7,549
11 WORKING CAPITAL ALLOWANCE	26,961	0	26,961	(8,940)	18,021
12 OTHER	0	0	0	0	0
RATE BASE	\$ 437,168	(330)	\$ 436,838	(22,777)	414,061

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SSU/ SUGAR MILL
 SCHEDULE OF WASTEWATER RATE BASE
 TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,465,153	0 \$	1,465,153	(196)	1,464,957
2 LAND	28,305	0	28,305	0	28,305
3 NON-USED & USEFUL COMPONENTS	(78,715)	0	(78,715)	(49,212)	(127,927)
4 ACCUMULATED DEPRECIATION	(508,051)	104,247	(403,804)	(27)	(403,831)
5 CIAC	(953,392)	(250)	(953,642)	(5,149)	(958,791)
6 AMORTIZATION OF CIAC	339,382	0	339,382	141	339,523
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(4,609)	0	(4,609)	0	(4,609)
10 DEFERRED INCOME TAXES	15,148	0	15,148	2,328	17,476
11 WORKING CAPITAL ALLOWANCE	26,701	0	26,701	(8,853)	17,848
12 OTHER	0	0	0	0	0
RATE BASE	\$ 329,922	103,997 \$	433,919	(60,969)	372,950

SSU/ SUGAR MILL
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-13	(1,875)	(418)
3 Realloc of River Park common plant S-1	224	222
Total	<u>(1,651)</u>	<u>(196)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(1,021)</u>	<u>(49,212)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	113	84
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(113)	(111)
Total	<u>0</u>	<u>(27)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(1,852)	(5,149)
3 Marco ASR Cost Share I-51	0	0
Total	<u>(1,852)</u>	<u>(5,149)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(8,014)	(10,559)
4 Imputation of CIAC-MR I-48	38	141
5 Marco ASR Cost Share I-51	0	0
Total	<u>(7,976)</u>	<u>(10,418)</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(9,351)	2,328
2 Credit Deferred Taxes on Depreciation	(1,537)	(1,424)
Total	<u>(10,888)</u>	<u>904</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(8,940)</u>	<u>(8,853)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SUGAR MILL
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	74,441	192,239 \$	266,680	313,226	579,906	(321,823)	258,083
OPERATING EXPENSES:						-55.50%	
2 OPERATION AND MAINTENANCE	151,271	5,119 \$	156,390	(2,598)	153,792 \$		153,792
3 DEPRECIATION	27,690	0	27,690	(506)	27,184		27,184
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	21,499	6,783	28,282	13,340	41,622	(14,482)	27,140
6 INCOME TAXES	(60,322)	69,572	9,250	118,135	127,385	(118,557)	8,829
7 TOTAL OPERATING EXPENSES	140,138	81,474 \$	221,612	128,372	349,984	(133,039)	216,945
8 OPERATING INCOME	(65,697)	110,765 \$	45,068	184,854	229,922	(188,784)	41,138
9 RATE BASE	437,168	\$	436,838		414,061		414,061
RATE OF RETURN	-15.03%		10.32%		55.53%		9.94%

SSU/ SUGAR MILL STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	186,561	78,376 \$	264,937	93,126	358,063	(108,742)	249,321
OPERATING EXPENSES						-30.37%	
2 OPERATION AND MAINTENANCE	159,412	7,087 \$	166,499	(6,988)	159,511 \$		159,511
3 DEPRECIATION	21,932	0	21,932	(3,188)	18,744		18,744
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	24,218	3,297	27,515	3,453	30,968	(4,893)	26,075
6 INCOME TAXES	(16,643)	20,867	4,224	43,773	47,997	(40,060)	7,938
7 TOTAL OPERATING EXPENSES	188,919	31,251 \$	220,170	37,051	257,221	(44,953)	212,268
8 OPERATING INCOME	(2,358)	47,125 \$	44,767	56,075	100,842	(63,789)	37,054
9 RATE BASE	329,922	\$	433,919		372,950		372,950
RATE OF RETURN	-0.71%		10.32%		27.04%		9.94%

SSU/ SUGAR MILL
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	192,239	78,376
2 Billing determinants I-75	120,955	14,719
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	32	31
Total	<u>313,226</u>	<u>93,126</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(196)	(194)
2 Correct attrition rate from 5.87% to 5.75% S-10	(63)	(63)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(884)	(1,257)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(1,333)	(1,320)
6 Hepatitis Amortization Adjustment I-86	(35)	(34)
7 Budgeted overtime to rate case expense S-11	(153)	(152)
8 Remove SSU proposed repression adjustment I-74	1,894	0
9 OAP Amortization I-86a	(177)	(175)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(38)	(38)
12 Conservation Expense I-92	(684)	(677)
13 Current rate case expense I-93	431	427
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(57)	(56)
15 Jurisdiction Docket Expense I-95	(111)	(110)
16 920199 rate case expense I-96	1,121	1,086
17 True-up budget adjustment I-99	(1,199)	(3,321)
18 Empty recognition normalization I-100	(54)	(54)
19 Shareholder Expenses I-90	(788)	(781)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(272)	(269)
Total	<u>(2,598)</u>	<u>(6,988)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(100)	(42)
3 Reallocate Common Plant River Park S-1	92	91
4 Imputation of CIAC-MR I-48	(76)	(281)
5 Net used and useful adjustment	(422)	(2,956)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(506)</u>	<u>(3,188)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	14,095	4,191
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(207)	(230)
4 Discounts received on property taxes S-14	(548)	(507)
Total	<u>13,340</u>	<u>3,453</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>118,135</u>	<u>43,773</u>

SSU/ SUGARMILL WOODS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 7,173,069	0	\$ 7,173,069	(717)	7,172,352
2 LAND & LAND RIGHTS	6,415	0	6,415	0	6,415
3 NON-USED & USEFUL COMPONENTS	(1,428,644)	0	(1,428,644)	114,373	(1,314,271)
4 ACCUMULATED DEPRECIATION	(1,892,610)	198,059	(1,694,551)	(198,161)	(1,892,712)
5 CIAC	(3,537,110)	0	(3,537,110)	(23,816)	(3,560,926)
6 AMORTIZATION OF CIAC	603,915	0	603,915	291	604,206
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(16,833)	0	(16,833)	0	(16,833)
10 DEFERRED INCOME TAXES	175,233	0	175,233	(145,465)	29,768
11 WORKING CAPITAL ALLOWANCE	97,512	0	97,512	(32,333)	65,179
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,180,947	198,059	\$ 1,379,006	(285,829)	1,093,177

SSU/ SUGARMILL WOODS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 11,095,873	0 \$	11,095,873	(11,278)	11,084,595
2 LAND	67,803	0	67,803	0	67,803
3 NON-USED & USEFUL COMPONENTS	(733,476)	0	(733,476)	(1,160,720)	(1,894,196)
4 ACCUMULATED DEPRECIATION	(3,166,851)	373,276	(2,793,575)	(373,370)	(3,166,945)
5 CIAC	(9,016,637)	0	(9,016,637)	(74,662)	(9,091,299)
6 AMORTIZATION OF CIAC	1,781,621	0	1,781,621	(23,790)	1,757,831
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(16,406)	0	(16,406)	0	(16,406)
10 DEFERRED INCOME TAXES	(218,824)	0	(218,824)	84,987	(133,837)
11 WORKING CAPITAL ALLOWANCE	95,038	0	95,038	(31,513)	63,525
12 OTHER	0	0	0	0	0
RATE BASE	\$ (111,859)	373,276 \$	261,417	(1,590,346)	(1,328,929)

SSU/ SUGARMILL WOODS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(1,526)	(12,067)
3 Realloc of River Park common plant S-1	809	789
Total	<u>(717)</u>	<u>(11,278)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>114,373</u>	<u>(1,160,720)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	305	303
3 Reverse Depr on prior N-U/U assets I-46	(198,059)	(373,276)
4 Realloc of River Park Common Plant S-1	(407)	(397)
Total	<u>(198,161)</u>	<u>(373,370)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	(23,816)	(74,662)
3 Marco ASR Cost Share I-51	0	0
Total	<u>(23,816)</u>	<u>(74,662)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	12	(25,179)
4 Imputation of CIAC-MR I-48	279	1,389
5 Marco ASR Cost Share I-51	0	0
Total	<u>291</u>	<u>(23,790)</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	(138,496)	95,757
2 Credit Deferred Taxes on Depreciation	(6,969)	(10,770)
Total	<u>(145,465)</u>	<u>84,987</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(32,333)</u>	<u>(31,513)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SUGARMILL WOODS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	845,446	(105,660) \$	739,786	(231,616)	508,170	178,049	686,219
OPERATING EXPENSES:						35.04%	
2 OPERATION AND MAINTENANCE	345,736	17,314 \$	363,050	(15,261)	347,789 \$		347,789
3 DEPRECIATION	81,149	0	81,149	4,028	85,177		85,177
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	166,178	(35,824)	130,354	(15,953)	114,401	8,012	122,413
6 INCOME TAXES	60,621	(37,659)	22,962	(66,323)	(43,361)	65,592	22,231
7 TOTAL OPERATING EXPENSES	653,684	(56,169) \$	597,515	(93,510)	504,005	73,604	577,609
8 OPERATING INCOME	191,762	(49,491) \$	142,271	(138,106)	4,165	104,445	108,610
9 RATE BASE	1,180,947	\$	1,379,006		1,093,177		1,093,177
RATE OF RETURN	16.24%		10.32%		0.38%		9.94%

SSU/ SUGARMILL WOODS
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	941,564	(317,503) \$	624,061	(30,983)	593,078	(41,355)	551,723
OPERATING EXPENSES						-6.97%	
2 OPERATION AND MAINTENANCE	438,044	20,289 \$	458,333	(24,777)	433,556 \$		433,556
3 DEPRECIATION	45,043	0	45,043	(58,698)	(13,655)		(13,655)
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	208,750	(64,853)	143,897	(12,994)	130,903	(1,861)	129,042
6 INCOME TAXES	79,066	(129,248)	(50,182)	68,197	18,015	(15,235)	2,780
7 TOTAL OPERATING EXPENSES	770,903	(173,812) \$	597,091	(28,272)	568,819	(17,096)	551,723
8 OPERATING INCOME	170,661	(143,691) \$	26,970	(2,711)	24,259	(24,259)	0
9 RATE BASE	(111,859)	\$	261,417		(1,328,929)		(1,328,929)
RATE OF RETURN	-152.57%		10.32%		-1.83%		0.00%

SSU/ SUGARMILL WOODS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	105,660	317,503
2 Billing determinants I-75	(337,390)	(348,597)
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	114	111
Total	<u>(231,616)</u>	<u>(30,983)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(708)	(690)
2 Correct attrition rate from 5.87% to 5.75% S-10	(229)	(223)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(3,197)	(4,475)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(4,622)	(4,700)
6 Hepatitis Amortization Adjustment I-86	(126)	(123)
7 Budgeted overtime to rate case expense S-11	(655)	(541)
8 Remove SSU proposed repression adjustment I-74	2,427	0
9 OAP Amortization I-86a	(840)	(624)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(139)	(136)
12 Conservation Expense I-92	(3,812)	(2,410)
13 Current rate case expense I-93	1,560	1,620
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(206)	(200)
15 Jurisdiction Docket Expense I-95	(402)	(391)
16 920199 rate case expense I-96	4,056	3,866
17 True-up budget adjustment I-99	(4,337)	(11,821)
18 Empty recognition normalization I-100	(196)	(191)
19 Shareholders' Expense I-90	(2,851)	(2,779)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(984)	(959)
Total	<u>(15,261)</u>	<u>(24,777)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	332	324
4 Imputation of CIAC-MR I-48	(557)	(2,777)
5 Net used and useful adjustment	4,253	(56,245)
6 Marco ASR Cost Share I-51	0	0
Total	<u>4,028</u>	<u>(58,698)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(10,423)	(1,394)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(3,047)	(7,761)
4 Discounts received on property taxes S-14	(2,484)	(3,839)
Total	<u>(15,953)</u>	<u>(12,994)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(66,323)</u>	<u>68,197</u>

SSU/ SUNNY HILLS SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 2,382,932	0 \$	2,382,932	(136)	2,382,796
2 LAND & LAND RIGHTS	11,996	0	11,996	0	11,996
3 NON-USED & USEFUL COMPONENTS	(932,131)	0	(932,131)	(221,811)	(1,153,942)
4 ACCUMULATED DEPRECIATION	(742,416)	31,767	(710,649)	31,748	(678,901)
5 CIAC	(120,439)	0	(120,439)	0	(120,439)
6 AMORTIZATION OF CIAC	34,961	0	34,961	(633)	34,328
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,193)	0	(3,193)	0	(3,193)
10 DEFERRED INCOME TAXES	(47,150)	0	(47,150)	3,109	(44,041)
11 WORKING CAPITAL ALLOWANCE	18,495	0	18,495	(6,133)	12,362
12 OTHER	0	0	0	0	0
RATE BASE	\$ 603,055	31,767 \$	634,822	(193,856)	440,966

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SSU/ SUNNY HILLS SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 712,787	0	\$ 712,787	(55)	712,732
2 LAND	4,991	0	4,991	0	4,991
3 NON-USED & USEFUL COMPONENTS	(162,993)	0	(162,993)	19,734	(143,259)
4 ACCUMULATED DEPRECIATION	(368,345)	0	(368,345)	(8)	(368,353)
5 CIAC	(2,308)	0	(2,308)	(110)	(2,418)
6 AMORTIZATION OF CIAC	417	0	417	(10)	407
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,334)	0	(1,334)	0	(1,334)
10 DEFERRED INCOME TAXES	(13,925)	0	(13,925)	(77)	(14,002)
11 WORKING CAPITAL ALLOWANCE	7,728	0	7,728	(2,562)	5,166
12 OTHER	0	0	0	0	0
RATE BASE	\$ 177,018	0	\$ 177,018	16,912	193,930

SSU/ SUNNY HILLS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(290)	(121)
3 Realloc of River Park common plant S-1	154	66
Total	<u>(136)</u>	<u>(55)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(221,811)</u>	<u>19,734</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	58	24
3 Reverse Depr on prior N-U/U assets I-46	31,767	0
4 Realloc of River Park Common Plant S-1	(77)	(32)
Total	<u>31,748</u>	<u>(8)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	(110)
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>(110)</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(633)	(12)
4 Imputation of CIAC-MR I-48	0	2
5 Marco ASR Cost Share I-51	0	0
Total	<u>(633)</u>	<u>(10)</u>
DEFERRED INCOME TAXES		
1 Debt/ Deferred Taxes on CIAC	5,424	615
2 Credit Deferred Taxes on Depreciation	(2,315)	(692)
Total	<u>3,109</u>	<u>(77)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(6,133)</u>	<u>(2,562)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SUNNY HILLS STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	78,579	174,220 \$	252,799	(88,340)	164,459	44,282	208,741
OPERATING EXPENSES:						26.93%	
2 OPERATION AND MAINTENANCE	89,891	3,283 \$	93,174	(2,161)	91,013 \$		91,013
3 DEPRECIATION	40,715	0	40,715	(7,088)	33,627		33,627
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	25,727	14,482	40,209	(11,062)	29,147	1,993	31,139
6 INCOME TAXES	(46,498)	59,704	13,206	(20,368)	(7,162)	16,313	9,151
7 TOTAL OPERATING EXPENSES	109,835	77,469 \$	187,304	(40,680)	146,624	18,306	164,930
8 OPERATING INCOME	(31,256)	96,751 \$	65,495	(47,660)	17,835	25,976	43,811
9 RATE BASE	603,055	\$	634,822		440,966		440,966
RATE OF RETURN	-5.18%		10.32%		4.04%		9.94%

SSU/ SUNNY HILLS
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	55,514	64,701 \$	120,215	(13,439)	106,776	14,660	121,436
OPERATING EXPENSES						13.73%	
2 OPERATION AND MAINTENANCE	67,539	2,642 \$	70,181	(1,991)	68,190 \$		68,190
3 DEPRECIATION	16,268	0	16,268	(157)	16,111		16,111
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	15,176	(1,648)	13,528	(465)	13,063	660	13,722
6 INCOME TAXES	(21,637)	23,612	1,975	(3,231)	(1,256)	5,400	4,145
7 TOTAL OPERATING EXPENSES	77,346	24,606 \$	101,952	(5,844)	96,108	6,060	102,168
8 OPERATING INCOME	(21,832)	40,095 \$	18,263	(7,595)	10,668	8,599	19,267
9 RATE BASE	177,018	\$	177,018		193,930		193,930
RATE OF RETURN	-12.33%		10.32%		5.50%		9.94%

SSU/ SUNNY HILLS
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
 DOCKET NO. 950495-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(174,220)	(64,701)
2 Billing determinants I-75	85,858	51,253
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	22	9
Total	<u>(88,340)</u>	<u>(13,439)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(134)	(56)
2 Correct attrition rate from 5.87% to 5.75% S-10	(43)	(18)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(606)	(364)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(915)	(382)
6 Hepatitis Amortization Adjustment I-86	(24)	(10)
7 Budgeted overtime to rate case expense S-11	(105)	(44)
8 Remove SSU proposed repression adjustment I-74	920	0
9 OAP Amortization I-86a	(121)	(51)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(26)	(11)
12 Conservation Expense I-92	(469)	(196)
13 Current rate case expense I-93	296	124
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(39)	0
15 Jurisdiction Docket Expense I-95	(76)	(16)
16 920199 rate case expense I-96	769	314
17 True-up budget adjustment I-99	(823)	(961)
18 Empty recognition normalization I-100	(37)	(16)
19 Shareholder Expenses I-90	(541)	(226)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(187)	(78)
Total	<u>(2,161)</u>	<u>(1,991)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(29)	(12)
3 Reallocate Common Plant River Park S-1	63	26
4 Imputation of CIAC-MR I-48	0	(4)
5 Net used and useful adjustment	(7,122)	(167)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(7,088)</u>	<u>(157)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	0	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(3,975)	(605)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(6,262)	386
4 Discounts received on property taxes S-14	(825)	(247)
Total	<u>(11,062)</u>	<u>(465)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(20,368)</u>	<u>(3,231)</u>

SSU/ SUNSHINE PARKWAY SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 485,382	0 \$	485,382	(41,949)	443,433
2 LAND & LAND RIGHTS	19,680	0	19,680	0	19,680
3 NON-USED & USEFUL COMPONENTS	(72)	0	(72)	(67,847)	(67,919)
4 ACCUMULATED DEPRECIATION	(114,552)	0	(114,552)	631	(113,921)
5 CIAC	(63,856)	0	(63,856)	0	(63,856)
6 AMORTIZATION OF CIAC	19,667	0	19,667	(14)	19,653
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(75)	0	(75)	0	(75)
10 DEFERRED INCOME TAXES	(4,049)	0	(4,049)	10,866	6,817
11 WORKING CAPITAL ALLOWANCE	434	0	434	(144)	290
12 OTHER	0	0	0	0	0
RATE BASE	\$ 342,559	0 \$	342,559	(98,457)	244,102

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SSU/ SUNSHINE PARKWAY SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 778,069	0	\$ 778,069	(3)	778,066
2 LAND	229,620	0	229,620	0	229,620
3 NON-USED & USEFUL COMPONENTS	(142,081)	0	(142,081)	(106,692)	(248,773)
4 ACCUMULATED DEPRECIATION	(209,981)	0	(209,981)	(1)	(209,982)
5 CIAC	(56,446)	0	(56,446)	0	(56,446)
6 AMORTIZATION OF CIAC	27,010	0	27,010	69	27,079
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(67)	0	(67)	0	(67)
10 DEFERRED INCOME TAXES	(8,086)	0	(8,086)	5,269	(2,817)
11 WORKING CAPITAL ALLOWANCE	391	0	391	(130)	261
12 OTHER	0	0	0	0	0
RATE BASE	\$ 618,429	0	\$ 618,429	(101,488)	516,941

SSU/ SUNSHINE PARKWAY
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(41,953)	(6)
3 Realloc of River Park common plant S-1	4	3
Total	<u>(41,949)</u>	<u>(3)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(67,847)</u>	<u>(106,692)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	633	1
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(2)	(2)
Total	<u>631</u>	<u>(1)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(14)	69
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(14)</u>	<u>69</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	11,297	6,025
2 Credit Deferred Taxes on Depreciation	(431)	(756)
Total	<u>10,866</u>	<u>5,269</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(144)</u>	<u>(130)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ SUNSHINE PARKWAY
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	36,449	64,040 \$	100,489	(18,859)	81,630	(674)	80,956
OPERATING EXPENSES:						-0.83%	
2 OPERATION AND MAINTENANCE	34,121	613 \$	34,734	432	35,166 \$		35,166
3 DEPRECIATION	14,883	0	14,883	(3,810)	11,073		11,073
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,157	2,950	6,107	(993)	5,114	(30)	5,084
6 INCOME TAXES	(13,906)	23,329	9,423	(3,793)	5,630	(248)	5,381
7 TOTAL OPERATING EXPENSES	38,255	26,892 \$	65,147	(8,165)	56,982	(279)	56,703
8 OPERATING INCOME	(1,806)	37,148 \$	35,342	(10,694)	24,648	(396)	24,252
9 RATE BASE	342,559	\$	342,559		244,102		244,102
RATE OF RETURN	-0.53%		10.32%		10.10%		9.94%

SSU/ SUNSHINE PARKWAY STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	107,072	49,007 \$	156,079	(21,147)	134,932	1,261	136,193
OPERATING EXPENSES						0.93%	
2 OPERATION AND MAINTENANCE	43,508	1,583 \$	45,091	(108)	44,983 \$		44,983
3 DEPRECIATION	23,656	0	23,656	(3,437)	20,219		20,219
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,986	2,277	9,263	(1,141)	8,122	57	8,178
6 INCOME TAXES	(1,291)	15,557	14,266	(3,277)	10,989	465	11,453
7 TOTAL OPERATING EXPENSES	72,859	19,417 \$	92,276	(7,964)	84,312	521	84,834
8 OPERATING INCOME	34,213	29,590 \$	63,803	(13,183)	50,620	740	51,359
9 RATE BASE	618,429	\$	618,429		516,941		516,941
RATE OF RETURN	5.53%		10.32%		9.79%		9.94%

SSU/ SUNSHINE PARKWAY
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(64,040)	(49,007)
2 Billing determinants I-75	45,180	27,860
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	1	0
Total	<u>(18,859)</u>	<u>(21,147)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(3)	(3)
2 Correct attrition rate from 5.87% to 5.75% S-10	(1)	(1)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(14)	(18)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(21)	(19)
6 Hepatitis Amortization Adjustment I-86	(1)	(1)
7 Budgeted overtime to rate case expense S-11	(2)	(2)
8 Remove SSU proposed repression adjustment I-74	508	0
9 OAP Amortization I-86a	(3)	(3)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(1)	(1)
12 Conservation Expense I-92	(11)	(10)
13 Current rate case expense I-93	7	6
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(1)	(1)
15 Jurisdiction Docket Expense I-95	(2)	(2)
16 920199 rate case expense I-96	14	12
17 True-up budget adjustment I-99	(19)	(49)
18 Empty recognition normalization I-100	(1)	(1)
19 Shareholder Expenses I-90	(13)	(11)
20 Excess Unaccounted for Water I-21		
21 Excess Infiltration I-23		
22 Gains/Losses I-105	(4)	(4)
Total	<u>432</u>	<u>(108)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(1,264)	0
3 Reallocate Common Plant River Park S-1	1	1
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(2,547)	(3,438)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(3,810)</u>	<u>(3,437)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(849)	(952)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	10	79
4 Discounts received on property taxes S-14	(154)	(269)
Total	<u>(993)</u>	<u>(1,141)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(3,793)</u>	<u>(3,277)</u>

SSU/ TROPICAL ISLES
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 510,251	0 \$	510,251	(70)	510,181
2 LAND	1,482	0	1,482	0	1,482
3 NON-USED & USEFUL COMPONENTS	(6,596)	0	(6,596)	(19,137)	(25,733)
4 ACCUMULATED DEPRECIATION	(129,246)	0	(129,246)	(10)	(129,256)
5 CIAC	(101,920)	0	(101,920)	0	(101,920)
6 AMORTIZATION OF CIAC	23,360	0	23,360	0	23,360
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,641)	0	(1,641)	0	(1,641)
10 DEFERRED INCOME TAXES	(9,645)	0	(9,645)	(496)	(10,141)
11 WORKING CAPITAL ALLOWANCE	9,508	0	9,508	(3,153)	6,355
12 OTHER	0	0	0	0	0
RATE BASE	\$ 295,553	0 \$	295,553	(22,866)	272,687

SSU/ TROPICAL ISLES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	0	(149)
3 Realloc of River Park common plant S-1	0	79
Total	0	(70)
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	0	0
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	0	(19,137)
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	0	30
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	0	(40)
Total	0	(10)
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	0	0
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	0	0
DEFERRED INCOME TAXES		
1 Debt/ Deferred Taxes on CIAC	0	0
2 Credit Deferred Taxes on Depreciation	0	(496)
Total	0	(496)
WORKING CAPITAL		
To reflect the plant specific allocation	0	(3,153)
OTHER		
Marco Island deferred debit-water I-62	0	

SSU/ TROPICAL ISLES STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	45,402	80,154 \$	125,556	(79,118)	46,438	69,794	116,232
OPERATING EXPENSES						150.29%	
2 OPERATION AND MAINTENANCE	52,218	2,149 \$	54,367	(3,324)	51,043 \$		51,043
3 DEPRECIATION	19,578	0	19,578	(1,086)	18,492		18,492
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,082	3,454	14,536	(4,078)	10,458	3,141	13,599
6 INCOME TAXES	(21,386)	27,970	6,584	(26,290)	(19,706)	25,711	6,005
7 TOTAL OPERATING EXPENSES	61,492	33,573 \$	95,065	(34,778)	60,287	28,852	89,140
8 OPERATING INCOME	(16,090)	46,581 \$	30,491	(44,340)	(13,849)	40,942	27,092
9 RATE BASE	295,553	\$	295,553		272,687		272,687
RATE OF RETURN	-5.44%		10.32%		-5.08%		9.94%

SSU/ TROPICAL ISLES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	0	(80,154)
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	1,025
4 Miscellaneous non-utility income I-77	0	11
Total	<u>0</u>	<u>(79,118)</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	0	(69)
2 Correct attrition rate from 5.87% to 5.75% S-10	0	(22)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	0	(448)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	0	(470)
6 Hepatitis Amortization Adjustment I-86	0	(12)
7 Budgeted overtime to rate case expense S-11	0	(54)
8 Remove SSU proposed repression adjustment I-74	0	0
9 OAP Amortization I-86a	0	(62)
10 Purchased power Delfona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	0	(14)
12 Conservation Expense I-92	0	(241)
13 Current rate case expense I-93	0	152
14 Uniform Rate Docket-Reg. Comm. Exp I-94	0	(190)
15 Jurisdiction Docket Expense I-95	0	(39)
16 920199 rate case expense I-96	0	(375)
17 True-up budget adjustment I-99	0	(1,183)
18 Empty recognition normalization I-100	0	(19)
19 Shareholder Expenses I-90	0	(278)
20 Excess Unaccounted for Water I-21	0	
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	0	0
Total	<u>0</u>	<u>(3,324)</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	(15)
3 Reallocate Common Plant River Park S-1	0	32
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	(1,103)
6 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>(1,086)</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	0	(3,560)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	(341)
4 Discounts received on property taxes S-14	0	(177)
Total	<u>0</u>	<u>(4,078)</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>0</u>	<u>(26,290)</u>

SSU/ TROPICAL PARK SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 595,930	0 \$	595,930	(90,964)	504,966
2 LAND & LAND RIGHTS	2,001	0	2,001	0	2,001
3 NON-USED & USEFUL COMPONENTS	(67,192)	0	(67,192)	11,748	(55,444)
4 ACCUMULATED DEPRECIATION	5,093	0	5,093	1,034	6,127
5 CIAC	(31,891)	(265)	(32,156)	0	(32,156)
6 AMORTIZATION OF CIAC	8,562	0	8,562	(74)	8,488
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(4,070)	0	(4,070)	0	(4,070)
10 DEFERRED INCOME TAXES	(9,419)	0	(9,419)	6,869	(2,550)
11 WORKING CAPITAL ALLOWANCE	23,575	0	23,575	(7,817)	15,758
12 OTHER	0	0	0	0	0
RATE BASE	\$ 522,589	(265) \$	522,324	(79,204)	443,120

SSU/ TROPICAL PARK
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(91,160)	0
3 Realloc of River Park common plant S-1	196	0
Total	<u>(90,964)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>11,748</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	1,132	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(98)	0
Total	<u>1,034</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(74)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(74)</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	7,360	0
2 Credit Deferred Taxes on Depreciation	(491)	0
Total	<u>6,869</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(7,817)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ TROPICAL PARK STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	77,040	135,009 \$	212,049	(91,786)	120,263	69,913	190,176
OPERATING EXPENSES:						58.13%	
2 OPERATION AND MAINTENANCE	97,748	4,193 \$	101,941	(4,190)	97,751 \$		97,751
3 DEPRECIATION	23,097	0	23,097	(1,832)	21,265		21,265
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	12,470	5,872	18,342	(4,228)	14,114	3,146	17,260
6 INCOME TAXES	(33,422)	48,202	14,780	(30,660)	(15,880)	25,755	9,876
7 TOTAL OPERATING EXPENSES	99,893	58,267 \$	158,160	(40,910)	117,250	28,902	146,151
8 OPERATING INCOME	(22,853)	76,742 \$	53,889	(50,876)	3,013	41,012	44,025
9 RATE BASE	522,589	\$	522,324		443,120		443,120
RATE OF RETURN	-4.37%		10.32%		0.68%		9.94%

SSU/ TROPICAL PARK
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(135,009)	0
2 Billing determinants I-75	43,195	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	28	0
Total	<u>(91,786)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(171)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(55)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(773)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(1,166)	0
6 Hepatitis Amortization Adjustment I-86	(30)	0
7 Budgeted overtime to rate case expense S-11	(134)	0
8 Remove SSU proposed repression adjustment I-74	0	0
9 OAP Amortization I-86a	(155)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(34)	0
12 Conservation Expense I-92	(598)	0
13 Current rate case expense I-93	377	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(50)	0
15 Jurisdiction Docket Expense I-95	(97)	0
16 920199 rate case expense I-96	981	0
17 True-up budget adjustment I-99	(1,078)	0
18 Empty recognition normalization I-100	47	0
19 Shareholder Expenses I-90	(689)	0
20 Excess Unaccounted for Water I-21	(327)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(238)	0
Total	<u>(4,190)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(2,152)	0
3 Reallocate Common Plant River Park S-1	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	320	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(1,832)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(4,130)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	77	0
4 Discounts received on property taxes S-14	(175)	0
Total	<u>(4,228)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(30,660)</u>	<u>0</u>

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SSU/ UNIVERSITY SHORES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 5,054,899	0 \$	5,054,899	(21,792)	5,033,107
2 LAND & LAND RIGHTS	66,729	0	66,729	0	66,729
3 NON-USED & USEFUL COMPONENTS	0	0	0	(263,905)	(263,905)
4 ACCUMULATED DEPRECIATION	(1,293,254)	0	(1,293,254)	567	(1,292,687)
5 CIAC	(3,606,139)	(3,271) 0	(3,609,410)*	0	(3,609,410)
6 AMORTIZATION OF CIAC	989,111	0 0	989,111 *	41,660	1,030,771
7 ACQUISITION ADJUSTMENTS - NET	(27,538)	0 0	(27,538) *	0	(27,538)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(25,348)	0	(25,348)	0	(25,348)
10 DEFERRED INCOME TAXES	120,120	0	120,120	711,101	831,221
11 WORKING CAPITAL ALLOWANCE	146,833	0	146,833	(48,687)	98,146
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,425,413	(3,271) \$	1,422,142	418,944	1,841,086

SSU/ UNIVERSITY SHORES SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 8,300,191	(3,328)\$	8,296,863	(25,845)	8,271,018
2 LAND	593,294	0	593,294	0	593,294
3 NON-USED & USEFUL COMPONENTS	(253,914)	0	(253,914)	20,053	(233,861)
4 ACCUMULATED DEPRECIATION	(2,259,877)	5,648	(2,254,229)	5,046	(2,249,183)
5 CIAC	(4,214,457)	(5,817)	(4,220,274)	0	(4,220,274)
6 AMORTIZATION OF CIAC	1,121,038	0	1,121,038	28,235	1,149,273
7 ACQUISITION ADJUSTMENTS - NET	(51,126)	0	(51,126)	0	(51,126)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(23,706)	0	(23,706)	0	(23,706)
10 DEFERRED INCOME TAXES	111,044	0	111,044	839,623	950,667
11 WORKING CAPITAL ALLOWANCE	137,325	0	137,325	(45,534)	91,791
12 OTHER	2,187,839	0	2,187,839	0	2,187,839
RATE BASE	\$ 5,647,651	(3,497)\$	5,644,154	821,578	6,465,732

SSU/ UNIVERSITY SHORES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(23,011)	(26,985)
3 Realloc of River Park common plant S-1	1,219	1,140
Total	<u>(21,792)</u>	<u>(25,845)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(263,905)</u>	<u>20,053</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	567	5,046
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(613)	(573)
Total	<u>567</u>	<u>5,046</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	41,660	28,235
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>41,660</u>	<u>28,235</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	715,991	847,658
2 Credit Deferred Taxes on Depreciation	(4,890)	(8,035)
Total	<u>711,101</u>	<u>839,623</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(48,687)</u>	<u>(45,534)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ UNIVERSITY SHORES STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	849,628	80,675 \$	930,303	(80,503)	849,800	95,270	945,070
OPERATING EXPENSES:						11.21%	
2 OPERATION AND MAINTENANCE	627,088	9,527 \$	636,615	(19,998)	616,617 \$		616,617
3 DEPRECIATION	45,773	0	45,773	(8,932)	36,841		36,841
4 AMORTIZATION	(860)	0	(860)	0	(860)		(860)
5 TAXES OTHER THAN INCOME	66,886	4,769	71,655	(6,364)	65,291	4,287	69,578
6 INCOME TAXES	4,725	25,672	30,397	(25,517)	4,880	35,097	39,977
7 TOTAL OPERATING EXPENSES	743,612	39,968 \$	783,580	(60,810)	722,770	39,384	762,153
8 OPERATING INCOME	106,016	40,707 \$	146,723	(19,693)	127,030	55,886	182,917
9 RATE BASE	1,425,413	\$	1,422,142		1,841,086		1,841,086
RATE OF RETURN	7.44%		10.32%		6.90%		9.94%

SSU/ UNIVERSITY SHORES STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	1,818,512	590,293 \$	2,408,805	(590,132)	1,818,673	641,802	2,460,475
OPERATING EXPENSES						35.29%	
2 OPERATION AND MAINTENANCE	1,310,896	32,409 \$	1,343,305	(45,161)	1,298,144 \$		1,298,144
3 DEPRECIATION	205,201	0	205,201	(1,190)	204,011		204,011
4 AMORTIZATION	(1,522)	0	(1,522)	0	(1,522)		(1,522)
5 TAXES OTHER THAN INCOME	150,997	25,521	176,518	(31,725)	144,793	28,881	173,674
6 INCOME TAXES	(70,867)	173,863	102,996	(195,649)	(92,653)	236,434	143,781
7 TOTAL OPERATING EXPENSES	1,594,705	231,793 \$	1,826,498	(273,726)	1,552,772	265,316	1,818,088
8 OPERATING INCOME	223,807	358,500 \$	582,307	(316,406)	265,901	376,487	642,387
9 RATE BASE	5,647,651	\$	5,644,154		6,465,732		6,465,732
RATE OF RETURN	3.96%		10.32%		4.11%		9.94%

SSU/ UNIVERSITY SHORES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(80,675)	(590,293)
2 Billing determinants I-75	0	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	172	161
Total	<u>(80,503)</u>	<u>(590,132)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(1,066)	(997)
2 Correct attrition rate from 5.87% to 5.75% S-10	(345)	(322)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(4,814)	(6,466)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(7,261)	(6,791)
6 Hepatitis Amortization Adjustment I-86	(189)	(177)
7 Budgeted overtime to rate case expense S-11	(836)	(782)
8 Remove SSU proposed repression adjustment I-74	17,131	0
9 OAP Amortization I-86a	(963)	(901)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(210)	(196)
12 Conservation Expense I-92	(3,723)	(3,482)
13 Current rate case expense I-93	2,349	2,197
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(309)	(289)
15 Jurisdiction Docket Expense I-95	(605)	(566)
16 920199 rate case expense I-96	6,107	(3,632)
17 True-up budget adjustment I-99	(19,194)	(17,080)
18 Empty recognition normalization I-100	(295)	(276)
19 Shareholders Expense I-90	(4,294)	(4,016)
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(1,481)	(1,385)
Total	<u>(19,998)</u>	<u>(45,161)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(675)	(2,821)
3 Reallocate Common Plant River Park S-1	500	468
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(8,757)	1,163
6 Marco ASR Cost Share I-51	0	0
Total	<u>(8,932)</u>	<u>(1,190)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(3,623)	(26,556)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(998)	(2,305)
4 Discounts received on property taxes S-14	(1,743)	(2,864)
Total	<u>(6,364)</u>	<u>(31,725)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(25,517)</u>	<u>(195,649)</u>

SSU/LAKE/VALENCIA TERRACE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 300,976	0	\$ 300,976	(144)	300,832
2 LAND & LAND RIGHTS	2,476	0	2,476	0	2,476
3 NON-USED & USEFUL COMPONENTS	(664)	0	(664)	664	0
4 ACCUMULATED DEPRECIATION	(107,853)	0	(107,853)	(21)	(107,874)
5 CIAC	(18,432)	0	(18,432)	0	(18,432)
6 AMORTIZATION OF CIAC	6,561	0	6,561	0	6,561
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,373)	0	(3,373)	0	(3,373)
10 DEFERRED INCOME TAXES	(4,557)	0	(4,557)	(292)	(4,849)
11 WORKING CAPITAL ALLOWANCE	19,537	0	19,537	(6,478)	13,059
12 OTHER	0	0	0	0	0
RATE BASE	\$ 194,671	0	\$ 194,671	(6,271)	188,400

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SSU/LAKE/VALENCIA TERRACE SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96				SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	
1 UTILITY PLANT IN SERVICE	\$ 387,735	0	\$ 387,735	(144)	387,591	
2 LAND	4,588	0	4,588	0	4,588	
3 NON-USED & USEFUL COMPONENTS	(15,660)	0	(15,660)	8,152	(7,508)	
4 ACCUMULATED DEPRECIATION	(135,099)	0	(135,099)	(21)	(135,120)	
5 CIAC	(17,739)	0	(17,739)	0	(17,739)	
6 AMORTIZATION OF CIAC	5,159	0	5,159	0	5,159	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(3,373)	0	(3,373)	0	(3,373)	
10 DEFERRED INCOME TAXES	(6,329)	0	(6,329)	(377)	(6,706)	
11 WORKING CAPITAL ALLOWANCE	19,537	0	19,537	(6,478)	13,059	
12 OTHER	0	0	0	0	0	
RATE BASE	\$ 238,819	0	\$ 238,819	1,132	239,951	

SSU/LAKE/VALENCIA TERRACE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(306)	(306)
3 Realloc of River Park common plant S-1	162	162
Total	<u>(144)</u>	<u>(144)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>664</u>	<u>8,152</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	61	61
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(82)	(82)
Total	<u>(21)</u>	<u>(21)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	0	0
2 Credit Deferred Taxes on Depreciation	(292)	(377)
Total	<u>(292)</u>	<u>(377)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(6,478)</u>	<u>(6,478)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/LAKE/VALENCIA TERRACE STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-A DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	47,468	52,408 \$	99,876	(52,997)	46,879	45,194	92,073
OPERATING EXPENSES:						96.40%	
2 OPERATION AND MAINTENANCE	47,019	2,572 \$	49,591	(4,988)	44,603 \$		44,603
3 DEPRECIATION	15,973	0	15,973	96	16,069		16,069
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,038	4,907	8,945	(2,464)	6,481	2,034	8,515
6 INCOME TAXES	(12,049)	17,331	5,282	(17,764)	(12,482)	16,649	4,167
7 TOTAL OPERATING EXPENSES	54,981	24,810 \$	79,791	(25,119)	54,672	18,683	73,354
8 OPERATING INCOME	(7,513)	27,598 \$	20,085	(27,878)	(7,793)	26,511	18,718
9 RATE BASE	194,671	\$	194,671		188,400		188,400
RATE OF RETURN	-3.86%		10.32%		-4.14%		9.94%

SSU/LAKE/VALENCIA TERRACE STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMM. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	67,794	53,424 \$	121,218	(53,401)	67,817	46,587	114,404
OPERATING EXPENSES						68.70%	
2 OPERATION AND MAINTENANCE	62,491	3,108 \$	65,599	(6,829)	58,770 \$		58,770
3 DEPRECIATION	15,821	0	15,821	340	16,161		16,161
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,053	5,595	10,648	(2,418)	8,230	2,096	10,327
6 INCOME TAXES	(11,563)	16,074	4,511	(16,367)	(11,856)	17,162	5,306
7 TOTAL OPERATING EXPENSES	71,802	24,777 \$	96,579	(25,273)	71,306	19,259	90,564
8 OPERATING INCOME	(4,008)	28,647 \$	24,639	(28,128)	(3,489)	27,328	23,840
9 RATE BASE	238,819	\$	238,819		239,951		239,951
RATE OF RETURN	-1.68%		10.32%		-1.45%		9.94%

**SSU/LAKE/VALENCIA TERRACE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96**

**SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
<u>OPERATING REVENUES</u>		
1 Remove requested final revenue increase	(52,408)	(53,424)
2 Billing determinants I-75	(612)	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	23	23
Total	<u>(52,997)</u>	<u>(53,401)</u>
<u>OPERATION & MAINTENANCE EXPENSE</u>		
1 Reallocate salary of SSU's president S-8	(142)	(142)
2 Correct attrition rate from 5.87% to 5.75% S-10	(46)	(46)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(640)	(920)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(966)	(966)
6 Hepatitis Amortization Adjustment I-86	(25)	(25)
7 Budgeted overtime to rate case expense S-11	(111)	(111)
8 Remove SSU proposed repression adjustment I-74	0	0
9 OAP Amortization I-86a	(128)	(128)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(28)	(28)
12 Conservation Expense I-92	(495)	(495)
13 Current rate case expense I-93	312	312
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(390)	(390)
15 Jurisdiction Docket Expense I-95	(80)	(80)
16 920199 rate case expense I-96	(770)	(770)
17 True-up budget adjustment I-99	(869)	(2,430)
18 Empty recognition normalization I-100	(39)	(39)
19 Shareholders Expense I-90	(571)	(571)
20 Excess Unaccounted for Water I-21	0	
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	0	0
Total	<u>(4,988)</u>	<u>(6,829)</u>
<u>DEPRECIATION EXPENSE-NET</u>		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(31)	(31)
3 Reallocate Common Plant River Park S-1	67	67
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	60	304
6 Marco ASR Cost Share I-51	0	0
Total	<u>96</u>	<u>340</u>
<u>AMORTIZATION EXPENSE</u>		
Marco Island Deferred Debit	<u>0</u>	
<u>TAXES OTHER THAN INCOME</u>		
1 RAFs on revenue adjustments above	(2,385)	(2,403)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	25	119
4 Discounts received on property taxes S-14	(104)	(134)
Total	<u>(2,464)</u>	<u>(2,418)</u>
<u>INCOME TAXES</u>		
To adjust to test year income tax expense	<u>(17,764)</u>	<u>(16,367)</u>

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SSU/ VENETIAN VILLAGE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 164,137	0	\$ 164,137	(43)	164,094
2 LAND & LAND RIGHTS	2,170	0	2,170	0	2,170
3 NON-USED & USEFUL COMPONENTS	(929)	0	(929)	82	(847)
4 ACCUMULATED DEPRECIATION	(45,731)	0	(45,731)	(7)	(45,738)
5 CIAC	(41,766)	(72)	(41,838)	0	(41,838)
6 AMORTIZATION OF CIAC	17,954	0	17,954	0	17,954
7 ACQUISITION ADJUSTMENTS - NET	11,929	0	11,929	0	11,929
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,019)	0	(1,019)	0	(1,019)
10 DEFERRED INCOME TAXES	(375)	0	(375)	2,105	1,730
11 WORKING CAPITAL ALLOWANCE	5,905	0	5,905	(1,958)	3,947
12 OTHER	0	0	0	0	0
RATE BASE	\$ 112,275	(72)	\$ 112,203	180	112,383

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SSU/ VENETIAN VILLAGE
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 196,216	0 \$	196,216	(27)	196,189
2 LAND	17,700	0	17,700	0	17,700
3 NON-USED & USEFUL COMPONENTS	(6,987)	0	(6,987)	870	(6,117)
4 ACCUMULATED DEPRECIATION	(119,815)	0	(119,815)	(4)	(119,819)
5 CIAC	(144,951)	0	(144,951)	0	(144,951)
6 AMORTIZATION OF CIAC	87,001	0	87,001	0	87,001
7 ACQUISITION ADJUSTMENTS - NET	11,929	0	11,929	0	11,929
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(645)	0	(645)	0	(645)
10 DEFERRED INCOME TAXES	(1,114)	0	(1,114)	(70)	(1,184)
11 WORKING CAPITAL ALLOWANCE	3,734	0	3,734	(1,238)	2,496
12 OTHER	0	0	0	0	0
RATE BASE	\$ 43,068	0 \$	43,068	(470)	42,598

SSU/ VENETIAN VILLAGE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(92)	(58)
3 Realloc of River Park common plant S-1	49	31
Total	<u>(43)</u>	<u>(27)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>82</u>	<u>870</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	18	12
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(25)	(16)
Total	<u>(7)</u>	<u>(4)</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	2,264	121
2 Credit Deferred Taxes on Depreciation	(159)	(191)
Total	<u>2,105</u>	<u>(70)</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,958)</u>	<u>(1,238)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ VENETIAN VILLAGE
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	19,861	28,994 \$	48,855	(20,383)	28,472	18,375	46,847
OPERATING EXPENSES:						64.54%	
2 OPERATION AND MAINTENANCE	21,928	1,161 \$	23,089	(883)	22,206 \$		22,206
3 DEPRECIATION	5,962	0	5,962	11	5,973		5,973
4 AMORTIZATION	349	0	349	0	349		349
5 TAXES OTHER THAN INCOME	3,467	1,342	4,809	(974)	3,835	827	4,662
6 INCOME TAXES	(7,149)	10,221	3,072	(7,349)	(4,277)	6,769	2,492
7 TOTAL OPERATING EXPENSES	24,557	12,724 \$	37,281	(9,195)	28,086	7,596	35,682
8 OPERATING INCOME	(4,696)	16,270 \$	11,574	(11,188)	386	10,779	11,166
9 RATE BASE	112,275	\$	112,203		112,383		112,383
RATE OF RETURN	-4.18%		10.32%		0.34%		9.94%

SSU/ VENETIAN VILLAGE STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/96				SCHEDULE NO. 4-B DOCKET NO. 950495-WS			
DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMML. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	29,773	14,609 \$	44,382	16,150	60,532	(15,207)	45,325
OPERATING EXPENSES						-25.12%	
2 OPERATION AND MAINTENANCE	30,877	893 \$	31,770	210	31,980 \$		31,980
3 DEPRECIATION	3,932	0	3,932	12	3,944		3,944
4 AMORTIZATION	331	0	331	0	331		331
5 TAXES OTHER THAN INCOME	3,348	603	3,951	674	4,625	(684)	3,940
6 INCOME TAXES	(4,587)	4,541	(46)	6,545	6,499	(5,602)	897
7 TOTAL OPERATING EXPENSES	33,901	6,037 \$	39,938	7,441	47,379	(6,287)	41,092
8 OPERATING INCOME	(4,128)	8,572 \$	4,444	8,709	13,153	(8,921)	4,232
9 RATE BASE	43,068	\$	43,068		42,598		42,598
RATE OF RETURN	-9.58%		10.32%		30.88%		9.94%

SSU/ VENETIAN VILLAGE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(28,994)	(14,609)
2 Billing determinants I-75	8,604	30,755
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	7	4
Total	<u>(20,383)</u>	<u>16,150</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(43)	(27)
2 Correct attrition rate from 5.87% to 5.75% S-10	(14)	(9)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(194)	(176)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(292)	(185)
6 Hepatitis Amortization Adjustment I-86	(8)	(5)
7 Budgeted overtime to rate case expense S-11	(34)	(21)
8 Remove SSU proposed repression adjustment I-74	103	0
9 OAP Amortization I-86a	(39)	(24)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(8)	(5)
12 Conservation Expense I-92	(150)	(95)
13 Current rate case expense I-93	94	60
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(12)	(8)
15 Jurisdiction Docket Expense I-95	(24)	(15)
16 920199 rate case expense I-96	246	1,338
17 True-up budget adjustment I-99	(263)	(464)
18 Empty recognition normalization I-100	(12)	(7)
19 Shareholder Expenses I-90	(173)	(109)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(60)	(38)
Total	<u>(883)</u>	<u>210</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(9)	(6)
3 Reallocate Common Plant River Park S-1	20	13
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	5
6 Marco ASR Cost Share I-51	0	0
Total	<u>11</u>	<u>12</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(917)	727
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	15
4 Discounts received on property taxes S-14	(57)	(68)
Total	<u>(974)</u>	<u>674</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(7,349)</u>	<u>6,545</u>

SSU/ WELAKA/SARATOGA HARBOUR SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 222,772	0	\$ 222,772	(2,671)	220,101
2 LAND & LAND RIGHTS	3,766	0	3,766	0	3,766
3 NON-USED & USEFUL COMPONENTS	(40,202)	0	(40,202)	(11,207)	(51,409)
4 ACCUMULATED DEPRECIATION	(73,025)	0	(73,025)	30	(72,995)
5 CIAC	(11,402)	(48)	(11,450)	0	(11,450)
6 AMORTIZATION OF CIAC	3,629	0	3,629	0	3,629
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,012)	0	(1,012)	0	(1,012)
10 DEFERRED INCOME TAXES	(3,240)	0	(3,240)	1,310	(1,930)
11 WORKING CAPITAL ALLOWANCE	5,861	0	5,861	(2,014)	3,847
12 OTHER	0	0	0	0	0
RATE BASE	\$ 107,147	(48)	\$ 107,099	(14,552)	92,547
	=====	=====	=====	=====	=====

SSU/ WELAKA/SARATOGA HARBOUR
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for plant slippage I-12	(2,720)	0
3 Realloc of River Park common plant S-1	49	0
Total	<u>(2,671)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(11,207)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	54	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(24)	0
Total	<u>30</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	1,524	0
2 Credit Deferred Taxes on Depreciation	(214)	0
Total	<u>1,310</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(2,014)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ WELAKA/SARATOGA HARBOUR
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMISSION ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	15,603	41,195 \$	56,798	(11,644)	45,154	8,470	53,624
OPERATING EXPENSES:						18.76%	
2 OPERATION AND MAINTENANCE	27,462	1,257 \$	28,719	(775)	27,944 \$		27,944
3 DEPRECIATION	7,393	0	7,393	(388)	7,005		7,005
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,149	745	6,894	184	7,078	381	7,459
6 INCOME TAXES	(12,377)	15,120	2,743	(3,842)	(1,099)	3,120	2,021
7 TOTAL OPERATING EXPENSES	28,627	17,122 \$	45,749	(4,821)	40,928	3,501	44,429
8 OPERATING INCOME	(13,024)	24,073 \$	11,049	(6,823)	4,226	4,969	9,195
9 RATE BASE	107,147	\$	107,099		92,547		92,547
RATE OF RETURN	-12.16%		10.32%		4.57%		9.94%

SSU/ WELAKA/SARATOGA HARBOUR
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(41,195)	0
2 Billing determinants I-75	29,544	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	7	0
Total	<u>(11,644)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(43)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(14)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(192)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(290)	0
6 Hepatitis Amortization Adjustment I-86	(8)	0
7 Budgeted overtime to rate case expense S-11	(33)	0
8 Remove SSU proposed repression adjustment I-74	199	0
9 OAP Amortization I-86a	(38)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(6)	0
12 Conservation Expense I-92	(149)	0
13 Current rate case expense I-93	94	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(12)	0
15 Jurisdiction Docket Expense I-95	(24)	0
16 920199 rate case expense I-96	244	0
17 True-up budget adjustment I-99	(261)	0
18 Empty recognition normalization I-100	(12)	0
19 Shareholders' Expense I-90	(171)	0
20 Excess Unaccounted For Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(59)	0
Total	<u>(775)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	0	0
3 Reallocate Common Plant River Park S-1	20	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(408)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(388)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(524)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	260	0
4 Discounts received on property taxes S-14	(76)	0
Total	<u>184</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(3,842)</u>	<u>0</u>

SSU/ WESTMONT SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 65,416	0	\$ 65,416	(42)	65,374
2 LAND & LAND RIGHTS	401	0	401	0	401
3 NON-USED & USEFUL COMPONENTS	0	0	0	(1,554)	(1,554)
4 ACCUMULATED DEPRECIATION	(31,628)	0	(31,628)	(6)	(31,634)
5 CIAC	(26,841)	(43)	(26,884)	0	(26,884)
6 AMORTIZATION OF CIAC	9,239	0	9,239	(404)	8,835
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(982)	0	(982)	0	(982)
10 DEFERRED INCOME TAXES	1,457	0	1,457	(759)	698
11 WORKING CAPITAL ALLOWANCE	5,687	0	5,687	(1,886)	3,801
12 OTHER	0	0	0	0	0
RATE BASE	\$ 22,749	(43)	\$ 22,706	(4,651)	18,055

SSU/ WESTMONT
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(89)	0
3 Realloc of River Park common plant S-1	47	0
Total	<u>(42)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(1,554)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	18	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(24)	0
Total	<u>(6)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(404)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(404)</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt/ Deferred Taxes on CIAC	(695)	0
2 Credit Deferred Taxes on Depreciation	(64)	0
Total	<u>(759)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,886)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ WESTMONT
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	25,224	18,128 \$	43,352	(10,576)	32,776	10,045	42,821
OPERATING EXPENSES:						30.65%	
2 OPERATION AND MAINTENANCE	35,579	(535) \$	35,044	284	35,328 \$		35,328
3 DEPRECIATION	2,594	0	2,594	(77)	2,517		2,517
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,981	860	2,841	(498)	2,343	452	2,795
6 INCOME TAXES	(6,339)	6,868	529	(3,842)	(3,313)	3,700	387
7 TOTAL OPERATING EXPENSES	33,815	7,193 \$	41,008	(4,133)	36,875	4,152	41,027
8 OPERATING INCOME	(8,591)	10,935 \$	2,344	(6,443)	(4,099)	5,892	1,794
9 RATE BASE	22,749	\$	22,706		18,055		18,055
RATE OF RETURN	-37.76%		10.32%		-22.70%		9.94%

SSU/ WESTMONT
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(18,128)	0
2 Billing determinants I-75	7,545	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	7	0
Total	<u>(10,576)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(41)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(13)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(186)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(281)	0
6 Hepatitis Amortization Adjustment I-86	(7)	0
7 Budgeted overtime to rate case expense S-11	(32)	0
8 Remove SSU proposed repression adjustment I-74	1,591	0
9 OAP Amortization I-86a	(37)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(8)	0
12 Conservation Expense I-92	(144)	0
13 Current rate case expense I-93	91	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(12)	0
15 Jurisdiction Docket Expense I-95	(23)	0
16 920199 rate case expense I-96	237	0
17 True-up budget adjustment I-99	(253)	0
18 Empty recognition normalization I-100	(11)	0
19 Shareholder Expenses I-90	(166)	0
20 Excess Unaccounted for Water	(364)	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(57)	0
Total	<u>284</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(9)	0
3 Reallocate Common Plant River Park S-1	19	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(88)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(77)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(476)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	1	0
4 Discounts received on property taxes S-14	(23)	0
Total	<u>(498)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(3,842)</u>	<u>0</u>

SSU/ WINDSONG SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 170,406	0 \$	170,406	(469)	169,937
2 LAND & LAND RIGHTS	13,326	0	13,326	0	13,326
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(46,158)	0	(46,158)	4	(46,154)
5 CIAC	(81,179)	(506)	(81,685)	0	(81,685)
6 AMORTIZATION OF CIAC	21,593	0	21,593	(221)	21,372
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(787)	0	(787)	0	(787)
10 DEFERRED INCOME TAXES	(2,276)	0	(2,276)	5,441	3,165
11 WORKING CAPITAL ALLOWANCE	4,559	0	4,559	(1,512)	3,047
12 OTHER	0	0	0	0	0
RATE BASE	\$ 79,484	(506) \$	78,978	3,243	82,221

SSU/ WINDSONG
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(507)	0
3 Realloc of River Park common plant S-1	38	0
Total	<u>(469)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>0</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	23	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(19)	0
Total	<u>4</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(221)	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(221)</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	5,606	0
2 Credit Deferred Taxes on Depreciation	(165)	0
Total	<u>5,441</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(1,512)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ WINDSONG
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	16,806	28,951 \$	45,757	(6,979)	38,778	6,143	44,921
OPERATING EXPENSES:						15.84%	
2 OPERATION AND MAINTENANCE	25,414	1,037 \$	26,451	(551)	25,900 \$		25,900
3 DEPRECIATION	5,058	0	5,058	(9)	5,049		5,049
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,736	1,359	4,095	(373)	3,722	276	3,998
6 INCOME TAXES	(8,249)	10,254	2,005	(2,464)	(459)	2,263	1,804
7 TOTAL OPERATING EXPENSES	24,959	12,650 \$	37,609	(3,396)	34,213	2,539	36,752
8 OPERATING INCOME	(8,153)	16,301 \$	8,148	(3,583)	4,565	3,604	8,169
9 RATE BASE	79,484	\$	78,978		82,221		82,221
RATE OF RETURN	-10.26%		10.32%		5.55%		9.94%

SSU/ WINDSONG
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(28,951)	0
2 Billing determinants I-75	21,967	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	5	0
Total	<u>(6,979)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(33)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(11)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(149)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(225)	0
6 Hepatitis Amortization Adjustment I-86	(6)	0
7 Budgeted overtime to rate case expense S-11	(26)	0
8 Remove SSU proposed repression adjustment I-74	209	0
9 OAP Amortization I-86a	(30)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(7)	0
12 Conservation Expense I-92	(116)	0
13 Current rate case expense I-93	73	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(10)	0
15 Jurisdiction Docket Expense I-95	(19)	0
16 920199 rate case expense I-96	190	0
17 True-up budget adjustment I-99	(203)	0
18 Empty recognition normalization I-100	(9)	0
19 Shareholder Expenses I-90	(133)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(46)	0
Total	<u>(551)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(25)	0
3 Reallocate Common Plant River Park S-1	16	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	0	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(9)</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(314)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(59)	0
Total	<u>(373)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(2,464)</u>	<u>0</u>

SSU/ WOODMERE SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 1,684,101	0	\$ 1,684,101	(4,834)	1,679,267
2 LAND & LAND RIGHTS	42,626	0	42,626	0	42,626
3 NON-USED & USEFUL COMPONENTS	0	0	0	(8,182)	(8,182)
4 ACCUMULATED DEPRECIATION	(854,241)	0	(854,241)	8	(854,233)
5 CIAC	(647,570)	(117)	(647,687)	0	(647,687)
6 AMORTIZATION OF CIAC	253,375	0	253,375	0	253,375
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(8,746)	0	(8,746)	0	(8,746)
10 DEFERRED INCOME TAXES	5,520	0	5,520	128,944	134,464
11 WORKING CAPITAL ALLOWANCE	50,666	0	50,666	(16,800)	33,866
12 OTHER	0	0	0	0	0
RATE BASE	\$ 525,731	(117)	\$ 525,614	99,136	624,750

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SSU/ WOODMERE
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 2,787,053	(2,000)	\$ 2,785,053	(9,541)	2,775,512
2 LAND	6,340	0	6,340	0	6,340
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(1,158,823)	6,209	(1,152,614)	117	(1,152,497)
5 CIAC	(991,238)	(245)	(991,483)	0	(991,483)
6 AMORTIZATION OF CIAC	0	0	0	0	0
7 ACQUISITION ADJUSTMENTS - NET	533,699	0	533,699	0	533,699
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(8,409)	0	(8,409)	0	(8,409)
10 DEFERRED INCOME TAXES	(7,592)	0	(7,592)	206,857	199,265
11 WORKING CAPITAL ALLOWANCE	48,713	0	48,713	(16,152)	32,561
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,209,743	3,964	\$ 1,213,707	181,281	1,394,988

SSU/ WOODMERE
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(5,255)	(9,945)
3 Realloc of River Park common plant S-1	421	404
Total	<u>(4,834)</u>	<u>(9,541)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(8,182)</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	220	320
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(212)	(203)
Total	<u>8</u>	<u>117</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	130,575	209,553
2 Credit Deferred Taxes on Depreciation	(1,631)	(2,696)
Total	<u>128,944</u>	<u>206,857</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(16,800)</u>	<u>(16,152)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ WOODMERE
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	330,673	45,352 \$	376,025	(76,961)	299,064	90,439	389,503
OPERATING EXPENSES:						30.24%	
2 OPERATION AND MAINTENANCE	218,138	6,194 \$	224,332	4,455	228,787 \$		228,787
3 DEPRECIATION	55,089	0	55,089	(602)	54,487		54,487
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	28,148	2,466	30,614	(4,101)	26,513	4,070	30,583
6 INCOME TAXES	(2,393)	14,156	11,763	(31,504)	(19,741)	33,317	13,577
7 TOTAL OPERATING EXPENSES	298,982	22,816 \$	321,798	(31,752)	290,046	37,387	327,433
8 OPERATING INCOME	31,691	22,536 \$	54,227	(45,209)	9,018	53,053	62,071
9 RATE BASE	525,731	\$	525,614		624,750		624,750
RATE OF RETURN	6.03%		10.32%		1.44%		9.94%

SSU/ WOODMERE
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	609,374	216,995 \$	826,369	(193,369)	633,000	291,729	924,729
OPERATING EXPENSES						46.09%	
2 OPERATION AND MAINTENANCE	491,698	14,375 \$	506,073	64,205	570,278 \$		570,278
3 DEPRECIATION	91,988	0	91,988	(245)	91,743		91,743
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	79,479	10,504	89,983	(9,663)	80,320	13,128	93,448
6 INCOME TAXES	(50,343)	63,450	13,107	(89,914)	(76,807)	107,470	30,664
7 TOTAL OPERATING EXPENSES	612,822	88,329 \$	701,151	(35,616)	665,535	120,598	786,133
8 OPERATING INCOME	(3,448)	128,666 \$	125,218	(157,753)	(32,535)	171,131	138,596
9 RATE BASE	1,209,743	\$	1,213,707		1,394,988		1,394,988
RATE OF RETURN	-0.29%		10.32%		-2.33%		9.94%

SSU/ WOODMERE
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
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EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(45,352)	(216,995)
2 Billing determinants I-75	(31,668)	23,569
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	59	57
Total	<u>(76,961)</u>	<u>(193,369)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(368)	(354)
2 Correct attrition rate from 5.87% to 5.75% S-10	(119)	(98)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(1,661)	(2,294)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(2,506)	(2,409)
6 Hepatitis Amortization Adjustment I-86	(85)	(63)
7 Budgeted overtime to rate case expense S-11	(288)	(277)
8 Remove SSU proposed repression adjustment I-74	3,378	0
9 OAP Amortization I-86a	(332)	(3,678)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(72)	(70)
12 Conservation Expense I-92	(1,285)	(1,235)
13 Current rate case expense I-93	810	779
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(107)	(103)
15 Jurisdiction Docket Expense I-95	(209)	(201)
16 920199 rate case expense I-96	2,107	82,280
17 True-up budget adjustment I-99	7,267	(6,059)
18 Empty recognition normalization I-100	(102)	(98)
19 Shareholder Expenses I-90	(1,482)	(1,424)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(511)	(491)
Total	<u>4,455</u>	<u>64,205</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(202)	(411)
3 Reallocate Common Plant River Park S-1	173	166
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(574)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>(602)</u>	<u>(245)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(3,463)	(8,702)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(56)	0
4 Discounts received on property taxes S-14	(582)	(961)
Total	<u>(4,101)</u>	<u>(9,663)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(31,504)</u>	<u>(89,914)</u>

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SSU/ WOOTENS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 35,711	0	\$ 35,711	(6)	35,705
2 LAND & LAND RIGHTS	65	0	65	0	65
3 NON-USED & USEFUL COMPONENTS	(678)	0	(678)	10	(668)
4 ACCUMULATED DEPRECIATION	(5,772)	0	(5,772)	(1)	(5,773)
5 CIAC	(3,929)	0	(3,929)	0	(3,929)
6 AMORTIZATION OF CIAC	896	0	896	0	896
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(157)	0	(157)	0	(157)
10 DEFERRED INCOME TAXES	1,009	0	1,009	(752)	257
11 WORKING CAPITAL ALLOWANCE	912	0	912	(302)	610
12 OTHER	0	0	0	0	0
RATE BASE	\$ 28,057	0	\$ 28,057	(1,052)	27,005
	=====	=====	=====	=====	=====

SSU/ WOOTENS
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
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PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(14)	0
3 Realloc of River Park common plant S-1	8	0
Total	<u>(6)</u>	<u>0</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>10</u>	<u>0</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	3	0
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(4)	0
Total	<u>(1)</u>	<u>0</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	0	0
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
DEFERRED INCOME TAXES		
1 Debit Deferred Taxes on CIAC	(717)	0
2 Credit Deferred Taxes on Depreciation	(35)	0
Total	<u>(752)</u>	<u>0</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(302)</u>	<u>0</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ WOOTENS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	2,392	12,642 \$	15,034	(7,092)	7,942	6,856	14,798
OPERATING EXPENSES:						86.32%	
2 OPERATION AND MAINTENANCE	8,290	303 \$	8,593	(139)	8,454 \$		8,454
3 DEPRECIATION	1,627	0	1,627	2	1,629		1,629
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	552	583	1,135	(12)	1,123	309	1,432
6 INCOME TAXES	(3,751)	4,534	783	(2,709)	(1,926)	2,526	600
7 TOTAL OPERATING EXPENSES	6,718	5,420 \$	12,138	(2,857)	9,281	2,834	12,115
8 OPERATING INCOME	(4,326)	7,222 \$	2,896	(4,235)	(1,339)	4,022	2,683
9 RATE BASE	28,057	\$	28,057		27,005		27,005
RATE OF RETURN	-15.42%		10.32%		-4.96%		9.94%

SSU/ WOOTENS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(12,642)	0
2 Billing determinants I-75	5,549	0
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	1	0
Total	<u>(7,092)</u>	<u>0</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(7)	0
2 Correct attrition rate from 5.87% to 5.75% S-10	(2)	0
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(30)	0
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(45)	0
6 Hepatitis Amortization Adjustment I-86	(1)	0
7 Budgeted overtime to rate case expense S-11	(5)	0
8 Remove SSU proposed repression adjustment I-74	55	0
9 OAP Amortization I-86a	(6)	0
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(1)	0
12 Conservation Expense I-92	(23)	0
13 Current rate case expense I-93	15	0
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(44)	0
15 Jurisdiction Docket Expense I-95	(4)	0
16 920199 rate case expense I-96	38	0
17 True-up budget adjustment I-99	(41)	0
18 Empty recognition normalization I-100	(2)	0
19 Shareholder Expenses I-90	(27)	0
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23		0
22 Gains/Losses I-105	(9)	0
Total	<u>(139)</u>	<u>0</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(1)	0
3 Reallocate Common Plant River Park S-1	3	0
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(0)	0
6 Marco ASR Cost Share I-51	0	0
Total	<u>2</u>	<u>0</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(319)	0
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	0	0
4 Discounts received on property taxes S-14	(12)	0
Total	<u>(12)</u>	<u>0</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(2,709)</u>	<u>0</u>

SSU/ ZEPHYR SHORES SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/96			SCHEDULE NO. 3-A DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996
1 UTILITY PLANT IN SERVICE	\$ 251,223	0 \$	251,223	(154)	251,069
2 LAND & LAND RIGHTS	2,872	0	2,872	0	2,872
3 NON-USED & USEFUL COMPONENTS	(4,145)	0	(4,145)	(2,217)	(6,362)
4 ACCUMULATED DEPRECIATION	(88,742)	0	(88,742)	(22)	(88,764)
5 CIAC	(67,699)	0	(67,699)	0	(67,699)
6 AMORTIZATION OF CIAC	22,101	0	22,101	(46)	22,055
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,628)	0	(3,628)	0	(3,628)
10 DEFERRED INCOME TAXES	(2,589)	0	(2,589)	25,643	23,054
11 WORKING CAPITAL ALLOWANCE	21,013	0	21,013	(6,968)	14,045
12 OTHER	0	0	0	0	0
RATE BASE	\$ 130,406	0 \$	130,406	16,235	146,641

SSU/ ZEPHYR SHORES SCHEDULE OF WASTEWATER RATE BASE TEST YEAR ENDED 12/31/96				SCHEDULE NO. 3-B DOCKET NO. 950495-WS		
COMPONENT	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	
1 UTILITY PLANT IN SERVICE	\$ 536,753	0 \$	536,753	(9,040)	527,713	
2 LAND	47,262	0	47,262	0	47,262	
3 NON-USED & USEFUL COMPONENTS	(51,730)	0	(51,730)	(39,788)	(91,518)	
4 ACCUMULATED DEPRECIATION	(129,727)	0	(129,727)	118	(129,609)	
5 CIAC	(122,094)	0	(122,094)	0	(122,094)	
6 AMORTIZATION OF CIAC	44,743	0	44,743	(1,678)	43,065	
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0	
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0	
9 UNFUNDED POST-RETIRE. BENEFITS	(3,613)	0	(3,613)	0	(3,613)	
10 DEFERRED INCOME TAXES	(4,080)	0	(4,080)	42,793	38,713	
11 WORKING CAPITAL ALLOWANCE	20,926	0	20,926	(6,939)	13,987	
12 OTHER	0	0	0	0	0	
RATE BASE	\$ 338,440	0 \$	338,440	(14,534)	323,906	

SSU/ ZEPHYR SHORES
ADJUSTMENTS TO RATE BASE
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 3-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
PLANT IN SERVICE		
1 BVL transfer I-11	0	0
2 To adjust for Plant Slippage/Double Bookings I-13	(328)	(9,214)
3 Realloc of River Park common plant S-1	174	174
Total	<u>(154)</u>	<u>(9,040)</u>
LAND		
1 Lehigh land Parcels 1, 2, and 3 PHFU S-2	0	0
2 Lehigh land, Parcel 4, Tract C PHFU I-6	0	0
3 Collier pits land cost I-7	0	0
4 Section 35 PHFU I-9	0	0
5 Deltona Lakes PHFU I-10	0	0
6 BVL transfer I-11	0	0
Total	<u>0</u>	<u>0</u>
NON-USED AND USEFUL		
To reflect net non-used and useful adjustment	<u>(2,217)</u>	<u>(39,788)</u>
ACCUMULATED DEPRECIATION		
1 BVL transfer I-11	0	0
2 Plant Slippage/Double Bookings I-13	66	205
3 Reverse Depr on prior N-U/U assets I-46	0	0
4 Realloc of River Park Common Plant S-1	(88)	(87)
Total	<u>(22)</u>	<u>118</u>
CIAC		
1 BVL transfer I-11	0	0
2 Imputation of CIAC-MR I-48	0	0
3 Marco ASR Cost Share I-51	0	0
Total	<u>0</u>	<u>0</u>
ACCUM. AMORT. OF CIAC		
1 Deltona Lakes correction-water S-4	0	0
2 BVL transfer I-11	0	0
3 Correction for Guideline rates I-47	(46)	(1,678)
4 Imputation of CIAC-MR I-48	0	0
5 Marco ASR Cost Share I-51	0	0
Total	<u>(46)</u>	<u>(1,678)</u>
DEFERRED INCOME TAXES		
1 Debt Deferred Taxes on CIAC	25,887	43,306
2 Credit Deferred Taxes on Depreciation	(244)	(513)
Total	<u>25,643</u>	<u>42,793</u>
WORKING CAPITAL		
To reflect the plant specific allocation	<u>(6,968)</u>	<u>(6,939)</u>
OTHER		
Marco Island deferred debit-water I-62	<u>0</u>	

SSU/ ZEPHYR SHORES
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	53,801	70,757 \$	124,558	(66,735)	57,823	60,816	118,639
OPERATING EXPENSES:						105.18%	
2 OPERATION AND MAINTENANCE	84,019	499 \$	84,518	(6,472)	78,046 \$		78,046
3 DEPRECIATION	13,207	0	13,207	(26)	13,181		13,181
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,712	3,271	9,983	(3,115)	6,868	2,737	9,605
6 INCOME TAXES	(22,444)	25,840	3,396	(22,563)	(19,167)	22,404	3,237
7 TOTAL OPERATING EXPENSES	81,494	29,610 \$	111,104	(32,175)	78,929	25,141	104,069
8 OPERATING INCOME	(27,693)	41,147 \$	13,454	(34,560)	(21,106)	35,675	14,569
9 RATE BASE	130,406	\$	130,406		146,641		146,641
RATE OF RETURN	-21.24%		10.32%		-14.39%		9.94%

SSU/ ZEPHYR SHORES
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1996	COMMISSION ADJUSTMENTS	COMMI. ADJ. TEST YEAR 1996	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	115,246	71,932 \$	187,178	(99,481)	87,697	87,263	174,960
OPERATING EXPENSES						99.51%	
2 OPERATION AND MAINTENANCE	102,155	4,632 \$	106,787	(6,921)	99,866 \$		99,866
3 DEPRECIATION	20,606	0	20,606	(2,519)	18,087		18,087
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	16,456	2,524	18,980	(5,242)	13,738	3,927	17,665
6 INCOME TAXES	(17,099)	22,987	5,888	(30,873)	(24,985)	32,147	7,162
7 TOTAL OPERATING EXPENSES	122,118	30,143 \$	152,261	(45,556)	106,705	36,074	142,779
8 OPERATING INCOME	(6,872)	41,789 \$	34,917	(53,925)	(19,008)	51,189	32,181
9 RATE BASE	338,440	\$	338,440		323,906		323,906
RATE OF RETURN	-2.03%		10.32%		-5.87%		9.94%

SSU/ ZEPHYR SHORES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED 12/31/96

SCHEDULE NO. 4-C
DOCKET NO. 950495-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
OPERATING REVENUES		
1 Remove requested final revenue increase	(70,757)	(71,932)
2 Billing determinants I-75	3,997	(27,573)
3 Imputed revenue for discounted service I-77	0	0
4 Miscellaneous non-utility income I-77	25	24
Total	<u>(66,735)</u>	<u>(99,481)</u>
OPERATION & MAINTENANCE EXPENSE		
1 Reallocate salary of SSU's president S-8	(153)	(152)
2 Correct attrition rate from 5.87% to 5.75% S-10	(49)	(49)
3 Keystone Heights APT expenses I-58	0	0
4 Hewitt study I-82	(689)	(985)
5 Lobbying/Acquisition salaries & misc. exp. I-83 & I-84	(1,039)	(1,035)
6 Hepatitis Amortization Adjustment I-86	(27)	(27)
7 Budgeted overtime to rate case expense S-11	(120)	(119)
8 Remove SSU proposed repression adjustment I-74	(2,970)	0
9 OAP Amortization I-86a	(138)	(137)
10 Purchased power Deltona Lakes I-88	0	0
11 Amortize Hurricane Preparedness Program S-13	(30)	(30)
12 Conservation Expense I-92	(533)	(531)
13 Current rate case expense I-93	336	335
14 Uniform Rate Docket-Reg. Comm. Exp I-94	(44)	(44)
15 Jurisdiction Docket Expense I-95	(87)	(86)
16 920199 rate case expense I-96	874	(593)
17 True-up budget adjustment I-99	(935)	(2,603)
18 Empty recognition normalization I-100	(42)	(42)
19 Shareholder Expenses I-90	(614)	(612)
20 Excess Unaccounted for Water I-21	0	0
21 Excess Infiltration I-23	0	0
22 Gains/Losses I-105	(212)	(211)
Total	<u>(6,472)</u>	<u>(6,921)</u>
DEPRECIATION EXPENSE-NET		
1 BVL Transfer I-11	0	0
2 Plant slippage adjustment I-13	(33)	(311)
3 Reallocate Common Plant River Park S-1	72	71
4 Imputation of CIAC-MR I-48	0	0
5 Net used and useful adjustment	(65)	(2,279)
6 Marco ASR Cost Share I-51	0	0
Total	<u>(26)</u>	<u>(2,519)</u>
AMORTIZATION EXPENSE		
Marco Island Deferred Debit	<u>0</u>	
TAXES OTHER THAN INCOME		
1 RAFs on revenue adjustments above	(3,003)	(4,477)
2 Reg Fees Marco Island I-107	0	0
3 Non-used and useful property taxes I-108	(25)	(583)
4 Discounts received on property taxes S-14	(87)	(183)
Total	<u>(3,115)</u>	<u>(5,242)</u>
INCOME TAXES		
To adjust to test year income tax expense	<u>(22,563)</u>	<u>(30,873)</u>

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
PAGE 749

Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.02	\$0.01
<u>Private Fire Protection</u>		
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

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential</u>					
Base Facility Charge:					
Meter Size:					
All meter sizes	\$12.67	\$20.17	\$17.59	\$17.11	\$0.15
Gallonge Charge per 1,000	\$3.66	\$3.15	\$4.74	\$2.57	\$0.02
Gallonge Cap *	6M	6M	6M	6M	
<u>General and Multi-Family Service</u>					
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
Gallonge Charge per 1,000	\$4.39	\$3.78	\$5.69	\$3.09	\$0.03
<u>Typical Residential Bill</u>					
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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4Yr. Rate Decrease
<u>Residential</u>		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$17.11	\$0.10
Gallonge Charge per 1,000	\$2.57	\$0.02
Gallonge Cap *	6M	6M
 <u>General and Multi-Family Service</u>		
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
Gallonge Charge per 1,000	\$3.09	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$9.31	\$17.59	\$9.32
Gallage Charge per 1,000	\$3.66	\$9.28	\$4.74	\$9.28
Gallage Cap *	6M	6M	6M	6M
Residential - Wastewater Only				
Flat Rate:	\$17.27	\$23.54	\$44.27	\$23.70
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	N/A	N/A	\$17.59	\$9.32
3/4"	N/A	N/A	\$26.39	\$13.98
1"	N/A	N/A	\$43.98	\$23.30
1-1/2"	N/A	N/A	\$87.95	\$46.60
2"	N/A	N/A	\$140.72	\$74.56
3"	N/A	N/A	\$281.44	\$149.12
4"	N/A	N/A	\$439.75	\$233.00
6"	N/A	N/A	\$879.50	\$466.00
8"	N/A	N/A	\$1,407.20	\$745.60
10"	N/A	N/A	\$2,022.85	\$1,071.80
Gallage Charge per 1,000	N/A	N/A	\$5.69	\$11.14
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

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 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallonge Charge per 1,000	\$1.23	\$1.44	\$2.16	\$1.53	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$1.53	\$0.01

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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$4.98	\$4.74	\$2.57	\$0.02
Gallage Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
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
Gallage Charge per 1,000	\$4.39	\$5.97	\$5.69	\$3.09	\$0.03
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	

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Schedule No. 6B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 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	
<u>General and Multi-Family Service</u>		
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallonge 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$0.94	\$2.16	\$1.53	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: BEACON HILLS
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.53	\$0.01

Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$3.30	\$4.74	\$2.57	\$0.02
Gallage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	\$31.86	\$30.35	\$44.27	\$30.35	\$0.26
General and Multi-Family Service					
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
Gallage Charge per 1,000	\$4.39	\$3.96	\$5.69	\$3.09	\$0.03
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	

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: BEACON HILLS
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$17.11	\$0.10
Gallage Charge per 1,000	\$2.57	\$0.02
Gallage Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	\$30.35	\$0.18
General and Multi-Family Service		
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
Gallage Charge per 1,000	\$3.09	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$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
Gallage 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. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$19.78	\$17.59	\$19.88
Gallage Charge per 1,000	\$3.66	\$6.56	\$4.74	\$6.54
Gallage Cap *	6M	6M	6M	6M
General and Multi-Family Service				
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
Gallage Charge per 1,000	\$4.39	\$7.87	\$5.69	\$7.85
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallonge Charge per 1,000	\$1.24	N/A	\$2.16	\$1.53	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
3 M	\$8.27	N/A	\$15.65	\$11.98	
5 M	\$10.75	N/A	\$19.97	\$15.04	
10 M	\$16.95	N/A	\$30.77	\$22.69	

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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: BUENAVENTURA LAKES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31,1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.53	\$0.01

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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved 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
Gallonge Charge per 1,000	\$4.50	N/A	\$4.74	\$5.23	\$0.04
Gallonge Cap *	10M	N/A	6M	6M	
Residential - Wastewater Only					
Flat Rate:	\$29.22	N/A	N/A	N/A	N/A
General, Multi-Family and Commercial Wastewater Only Service					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallonge Charge per 1,000	\$5.39	N/A	\$5.69	\$6.28	\$0.05
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				

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: BUENAVENTURA LAKES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$13.18	\$0.08
Gallage Charge per 1,000	\$5.23	\$0.03
Gallage Cap *	6M	
<u>Residential - Wastewater Only</u>		
Flat Rate:	N/A	N/A
<u>General, Multi-Family and Commercial Wastewater Only Service</u>		
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
Gallage Charge per 1,000	\$6.28	\$0.04

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Schedule No. 5A

**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)	Commission Approved 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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$3.62	\$4.74	\$2.79	\$0.02
Gallage Cap *	6M	6M	6M	6M	

General, Multi-Family and Public Authority Service

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
Gallage Charge per 1,000	\$4.39	\$4.34	\$5.69	\$3.35	\$0.03

Typical Residential Bill

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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: BURNT STORE
COUNTY: CHARLOTTE/LEE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential</u>		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$7.90	\$0.05
Gallonge Charge per 1,000	\$2.79	\$0.02
Gallonge Cap *	6M	
<u>General, Multi-Family and Public Authority Service</u>		
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
Gallonge Charge per 1,000	\$3.35	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallonge 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

Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallonge 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	

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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: CHULUOTA
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$2.85	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
<u>Residential</u>				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$20.41	\$17.59	\$20.42
Gallage Charge per 1,000	\$3.66	\$7.43	\$4.74	\$7.43
Gallage Cap *	6M	6M	6M	6M
<u>General and Multi-Family Service</u>				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	N/A	N/A	\$17.59	\$20.42
3/4"	N/A	N/A	\$26.39	\$30.63
1"	N/A	N/A	\$43.98	\$51.05
1-1/2"	N/A	N/A	\$87.95	\$102.10
2"	N/A	N/A	\$140.72	\$163.36
3"	N/A	N/A	\$281.44	\$326.72
4"	N/A	N/A	\$439.75	\$510.50
6"	N/A	N/A	\$879.50	\$1,021.00
8"	N/A	N/A	\$1,407.20	\$1,633.60
10"	N/A	N/A	\$2,022.85	\$2,348.30
Gallage Charge per 1,000	N/A	N/A	\$5.69	\$8.92

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$1.65	\$2.16	\$1.97	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS PARK
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.97	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
 PLANT: CITRUS PARK
 COUNTY: MARION
 TEST YEAR ENDED: DECEMBER 31, 1994

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$7.37	\$4.74	\$5.58	\$0.05
Gallage Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
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
Gallage Charge per 1,000	\$4.39	\$8.84	\$5.69	\$6.70	\$0.06
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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS PARK
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1994**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential</u>		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$18.86	\$0.11
Gallage Charge per 1,000	\$5.58	\$0.03
Gallage Cap *	6M	
<u>General and Multi-Family Service</u>		
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
Gallage Charge per 1,000	\$6.70	\$0.04

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS SPRINGS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$1.53	\$0.01

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$7.09	\$4.74	\$5.58	\$0.05
Gallage Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage Charge per 1,000	\$4.39	\$8.51	\$5.69	\$6.70	\$0.06
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	

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Schedule No. 6B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: CITRUS SPRINGS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$18.86	\$0.11
Gallonge Charge per 1,000	\$5.58	\$0.03
Gallonge Cap *	6M	
<u>General and Multi-Family Service</u>		
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
Gallonge Charge per 1,000	\$6.70	\$0.04

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

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DOCKET NO. 950495-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: CRYSTAL RIVER HIGHLANDS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.82	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallons 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	

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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
 WATER**

**SOUTHERN STATES UTILITIES, INC.
 PLANT: DAETWYLER SHORES
 COUNTY: ORANGE
 TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.58	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$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
Gallage Charge per 1,000	\$4.12	\$4.14	\$2.16	\$3.85

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.97	\$3.97	\$4.74	\$4.88	\$0.04
Gallage Cap *	10M	10M	6M	6M	
General and Multi-Family Service					
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
Gallage Charge per 1,000	\$4.75	\$4.75	\$5.69	\$5.85	\$0.05
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			

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: DEEP CREEK
COUNTY: CHARLOTTE
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential</u>		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$18.94	\$0.12
Gallonge Charge per 1,000	\$4.88	\$0.03
Gallonge Cap *	6M	
<u>General and Multi-Family Service</u>		
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
Gallonge Charge per 1,000	\$5.85	\$0.04

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential General & Multi-Family Services</u>					
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
Gallonge Charge per 1,000	\$1.23	\$1.09	\$2.16	\$1.19	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DELTONA
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallons Charge per 1,000	\$1.19	\$0.01

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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$21.25	\$17.59	\$21.26
Gallage Charge per 1,000	\$3.66	\$6.95	\$4.74	\$6.95
Gallage Cap *	6M	6M	6M	6M
General and Multi-Family Service				
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
Gallage Charge per 1,000	\$4.39	\$8.35	\$5.69	\$8.35
Effluent				
Gallage 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential General & Multi-Family Services</u>					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage Charge per 1,000	\$1.23	\$2.13	\$2.16	\$2.82	\$0.02

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DOL RAY MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$2.82	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: DRUID HILLS
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.97	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential General & Multi-Family Services				
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
Gallonge 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallonge 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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FERN PARK
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.58	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: FERN TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$1.97	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallonge 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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

Schedule No. 6A

**SOUTHERN STATES UTILITIES, INC.
PLANT: FISHERMAN'S HAVEN
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallorage Charge per 1,000	\$1.97	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$19.72	\$17.59	\$19.64
Gallonge Charge per 1,000	\$3.66	\$7.55	\$4.74	\$7.56
Gallonge Cap *	6M	6M	6M	6M
Residential - Wastewater Only				
Flat Rate:	\$26.37	\$49.93	\$44.27	\$49.44
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$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
Gallonge Charge per 1,000	\$4.39	\$9.06	\$5.69	\$9.07
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: FLORIDA CENTRAL COMMERCE PARK
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved Final (1996)
General Service				
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
Gallorage Charge per 1,000	\$4.39	\$4.84	\$5.69	\$4.85
Effluent - EFF				
Gallorage Charge per 1,000				
Per Sprinkler Head:	\$0.06	\$0.07	\$0.10	\$0.10

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallonge 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$23.82	\$17.59	\$23.84
Gallage Charge per 1,000	\$3.66	\$6.86	\$4.74	\$6.86
Gallage Cap *	6M	6M	6M	6M
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	N/A	N/A	\$17.59	\$23.84
3/4"	N/A	N/A	\$26.39	\$35.76
1"	N/A	N/A	\$43.98	\$59.60
1-1/2"	N/A	N/A	\$87.95	\$119.20
2"	N/A	N/A	\$140.72	\$190.72
3"	N/A	N/A	\$281.44	\$381.44
4"	N/A	N/A	\$439.75	\$596.00
6"	N/A	N/A	\$879.50	\$1,192.00
8"	N/A	N/A	\$1,407.20	\$1,907.20
10"	N/A	N/A	\$2,022.85	\$2,741.60
Gallage Charge per 1,000	N/A	N/A	\$5.69	\$8.23
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: GENEVA LAKE ESTATES
COUNTY: BRADFORD
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallorage Charge per 1,000	\$1.97	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallorage Charge per 1,000	\$1.23	\$3.58	\$2.16	\$3.58

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

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 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallonge Charge per 1,000	\$1.23	\$1.79	\$2.16	\$1.97	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: GRAND TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.97	\$0.02

Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallonge Charge per 1,000	\$1.23	\$2.46	\$2.16	\$3.28

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: HOBBY HILLS
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996**

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$1.97	\$0.02

Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallage Charge per 1,000	\$1.23	\$4.25	\$2.16	\$4.25

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$15.26	\$17.59	\$15.26
Gallonge Charge per 1,000	\$3.66	\$8.16	\$4.74	\$8.16
Gallonge Cap *	6M	6M	6M	6M
General and Multi-Family Service				
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
Gallonge Charge per 1,000	\$4.39	\$9.79	\$5.69	\$9.79
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallorage 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

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Schedule No. 5A

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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$2.59	\$2.16	\$2.58	\$0.02

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: IMPERIAL MOBILE TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996**

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.58	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: INTERCESSION CITY
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$3.23	\$0.03

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$3.61	\$2.16	\$2.85	\$0.02

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

**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

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.85	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallonge 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

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DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$11.49	\$17.59	\$11.48
Gallage Charge per 1,000	\$3.66	\$8.92	\$4.74	\$8.92
Gallage Cap *	6M	6M	6M	6M
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	N/A	N/A	\$17.59	\$11.48
3/4"	N/A	N/A	\$26.39	\$17.22
1"	N/A	N/A	\$43.98	\$28.70
1-1/2"	N/A	N/A	\$87.95	\$57.40
2"	N/A	N/A	\$140.72	\$91.84
3"	N/A	N/A	\$281.44	\$183.68
4"	N/A	N/A	\$439.75	\$287.00
6"	N/A	N/A	\$879.50	\$574.00
8"	N/A	N/A	\$1,407.20	\$918.40
10"	N/A	N/A	\$2,022.85	\$1,320.20
Gallage Charge per 1,000	N/A	N/A	\$5.69	\$10.70
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

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential General & Multi-Family Services					
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
Gallonge 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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: KEYSTONE CLUB ESTATES
COUNTY: BRADFORD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr Rate Decrease
Residential, General & Multi-Family Services		
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
Gallonge Charge per 1,000	\$2.82	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

**FOUR YEAR RATE DECREASE SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
 PLANT: KEYSTONE HEIGHTS
 COUNTY: CLAY
 TEST YEAR ENDED: DECEMBER 31, 1996**

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallorage Charge per 1,000	\$1.97	\$0.02
<u>Private Fire Protection</u>		
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: KINGSWOOD
COUNTY: BREVARD
TEST YEAR ENDED: DECEMBER 31, 1996**

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$2.58	\$0.02

Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$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
Gallage 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallonge 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKE CONWAY
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.82	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: LAKE HARRIET ESTATES
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate <u>Decrease</u>
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$1.97	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: LEHIGH
COUNTY: LEE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$2.85	\$0.02
<u>Private Fire Protection</u>		
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

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved 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
Gallonge Charge per 1,000	\$3.86	\$4.59	\$4.74	\$5.23	\$0.04
Gallonge Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	\$27.81	\$33.07	\$44.27	\$27.30	\$0.23
General and Multi-Family Service					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallonge Charge per 1,000	\$4.63	\$5.51	\$5.69	\$6.28	\$0.05
Effluent					
Gallonge 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	

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.
 PLANT: LEHIGH
 COUNTY: LEE
 TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential</u>		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$13.18	\$0.08
Gallonge Charge per 1,000	\$5.23	\$0.03
Gallonge Cap *	6M	
<u>Residential - Wastewater Only</u>		
Flat Rate:	\$27.30	\$0.17
<u>General and Multi-Family Service</u>		
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
Gallonge Charge per 1,000	\$6.28	\$0.04
<u>Effluent</u>		
Gallonge Charge per 1,000	\$0.18	\$0.00

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996**

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential, General & Multi-Family Services		
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
Gallage Charge per 1,000	\$1.97	\$0.02

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 DOCKET NO. 950495-WS
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Schedule No. SB

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$5.14	\$4.74	\$5.23	\$0.04
Gallage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	\$31.03	\$43.82	N/A	N/A	N/A
General and Multi-Family Service					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage Charge per 1,000	\$4.39	\$6.17	\$5.69	\$6.28	\$0.05
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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$13.18	\$0.08
Gallage Charge per 1,000	\$5.23	\$0.03
Gallage Cap *	6M	
<u>Residential - Wastewater Only</u>		
Flat Rate:	N/A	N/A
<u>General and Multi-Family Service</u>		
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
Gallage Charge per 1,000	\$6.28	\$0.04

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallage Charge per 1,000	\$1.23	\$4.46	\$2.16	\$4.46

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
 PLANT: LEISURE LAKES
 COUNTY: HIGHLANDS
 TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$3.80	\$4.74	\$2.57	\$0.02
Gallage Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
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
Gallage Charge per 1,000	\$4.39	\$4.56	\$5.69	\$3.09	\$0.03
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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: LEISURE LAKES
COUNTY: HIGHLANDS
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$17.11	\$0.10
Gallonge Charge per 1,000	\$2.57	\$0.02
Gallonge Cap *	6M	
General and Multi-Family Service		
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
Gallonge Charge per 1,000	\$3.09	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallorage 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
Gallorage Charge per 1,000	\$0.64	\$0.69	\$1.82	\$1.53	\$0.03
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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: MARCO ISLAND
COUNTY: COLLIER
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$2.85	\$0.02
<u>Bulk Raw Water</u>		
Gallage Charge per 1,000	\$1.53	\$0.01
<u>Private Fire Protection</u>		
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

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.20	\$3.78	\$4.74	\$2.57	\$0.02
Gallage Cap *	10M	10M	6M	6M	
General, Multi-Family, Commercial Wastewater Only, and Bulk Wastewater Service					
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
Gallage Charge per 1,000	\$3.85	\$4.55	\$5.69	\$3.09	\$0.03
Effluent					
Gallage Charge per 1,000	\$0.25	\$0.30	\$0.87	\$0.54	\$0.00
Multi-Family 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			

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: MARCO ISLAND
COUNTY: COLLIER
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$17.11	\$0.10
Gallage Charge per 1,000	\$2.57	\$0.02
Gallage Cap *	6M	
<u>General, Multi-Family, Commercial Wastewater Only, and Bulk Wastewater Service</u>		
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
Gallage Charge per 1,000	\$3.09	\$0.02
<u>Effluent</u>		
Gallage Charge per 1,000	\$0.54	\$0.00
<u>Multi-Family Non-Metered</u>		
Flat Rate:		
Meter Size:		
3" (75 units)	\$2,154.09	\$13.09
per unit	\$28.72	\$0.17

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallage Charge per 1,000	\$1.23	\$3.97	\$2.16	\$3.97

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$17.21	\$17.59	\$17.24
Gallonge Charge per 1,000	\$3.66	\$7.03	\$4.74	\$7.24
Gallonge Cap *	6M	6M	6M	6M
General and Multi-Family Service				
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
Gallonge Charge per 1,000	\$4.39	\$8.44	\$5.69	\$8.69
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: MARION OAKS UTILITIES
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.97	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$17.42	\$17.59	\$17.66
Gallage Charge per 1,000	\$3.66	\$7.43	\$4.74	\$7.74
Gallage Cap *	6M	6M	6M	6M
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$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
Gallage Charge per 1,000	\$4.39	\$8.92	\$5.69	\$9.29
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$1.50	\$2.16	\$1.97	\$0.01
<u>Private Fire Protection</u>					
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
<u>Typical Residential Bill</u>					
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	

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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996**

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$1.97	\$0.02
<u>Private Fire Protection</u>		
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

Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$4.87	\$4.74	\$2.57	\$0.02
Gallage Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
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
Gallage Charge per 1,000	\$4.39	\$5.84	\$5.69	\$3.09	\$0.03
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	

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential</u>		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$17.11	\$0.10
Gallage Charge per 1,000	\$2.57	\$0.02
Gallage Cap *	6M	
<u>General and Multi-Family Service</u>		
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
Gallage Charge per 1,000	\$3.09	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallage Charge per 1,000	\$1.23	\$3.24	\$2.16	\$3.53

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$22.71	\$17.59	\$22.70
Gallorage Charge per 1,000	\$3.66	\$7.05	\$4.74	\$7.05
Gallorage Cap *	6M	6M	6M	6M
Residential - Wastewater Only				
Flat Rate:	\$29.84	\$57.17	\$44.27	\$56.50
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	N/A	N/A	\$17.59	\$22.70
3/4"	N/A	N/A	\$26.39	\$34.05
1"	N/A	N/A	\$43.98	\$56.75
1-1/2"	N/A	N/A	\$87.95	\$113.50
2"	N/A	N/A	\$140.72	\$181.60
3"	N/A	N/A	\$281.44	\$363.20
4"	N/A	N/A	\$439.75	\$567.50
6"	N/A	N/A	\$879.50	\$1,135.00
8"	N/A	N/A	\$1,407.20	\$1,816.00
10"	N/A	N/A	\$2,022.85	\$2,610.50
Gallorage Charge per 1,000	N/A	N/A	\$5.69	\$8.46
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallonge 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: OAK FOREST
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.58	\$0.02

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 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
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Schedule No. 6A

**FOUR YEAR RATE REDUCTION SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: OAKWOOD
COUNTY: BREVARD
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential, General & Multi-Family Services		
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
Gallage Charge per 1,000	\$2.58	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALISADES COUNTRY CLUB
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
<u>Residential</u>				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$18.88	\$17.59	\$18.86
Gallage Charge per 1,000	\$3.66	\$7.69	\$4.74	\$7.69
Gallage Cap *	6M	6M	6M	6M
<u>Residential - Wastewater Only</u>				
Flat Rate:	\$25.16	\$47.21	N/A	N/A
<u>General and Multi-Family Service</u>				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	N/A	N/A	\$17.59	\$18.86
3/4"	N/A	N/A	\$26.39	\$28.29
1"	N/A	N/A	\$43.98	\$47.15
1-1/2"	N/A	N/A	\$87.95	\$94.30
2"	N/A	N/A	\$140.72	\$150.88
3"	N/A	N/A	\$281.44	\$301.76
4"	N/A	N/A	\$439.75	\$471.50
6"	N/A	N/A	\$879.50	\$943.00
8"	N/A	N/A	\$1,407.20	\$1,508.80
10"	N/A	N/A	\$2,022.85	\$2,168.90
Gallage Charge per 1,000	N/A	N/A	\$5.69	\$9.23
<u>Typical Residential Bill</u>				
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.58	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved 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
Gallonge Charge per 1,000	\$3.66	\$4.71	\$4.74	\$5.23	\$0.04
Gallonge Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
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
Gallonge Charge per 1,000	\$4.39	\$5.65	\$5.69	\$6.28	\$0.05
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	

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$13.18	\$0.08
Gallonge Charge per 1,000	\$5.23	\$0.03
Gallonge Cap •	6M	
<u>General and Multi-Family Service</u>		
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
Gallonge Charge per 1,000	\$6.28	\$0.04

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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. 5B

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: PARK MANOR
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$27.47	\$17.59	\$27.68
Gallage Charge per 1,000	\$3.66	\$5.56	\$4.74	\$5.53
Gallage Cap *	6M	6M	6M	6M
General and Multi-Family Service				
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
Gallage Charge per 1,000	\$4.39	\$6.68	\$5.69	\$6.63
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$3.19	\$2.16	\$2.58	\$0.02

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PICCIOLA ISLAND
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$2.58	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINE RIDGE UTILITIES
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.02	\$0.01

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$2.28	\$2.16	\$1.97	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINE RIDGE ESTATES
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$1.97	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: PINEY WOODS
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.82	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallage Charge per 1,000	\$1.23	\$3.55	\$2.16	\$3.98

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$16.69	\$17.59	\$16.70
Gallage Charge per 1,000	\$3.66	\$7.85	\$4.74	\$7.85
Gallage Cap *	6M	6M	6M	6M
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$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
Gallage Charge per 1,000	\$4.39	\$9.42	\$5.69	\$9.42
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallonge Charge per 1,000	\$1.23	\$3.12	\$2.16	\$2.82	\$0.02

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: POMONA PARK
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$2.82	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$2.65	\$2.16	\$3.23	\$0.02

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: POSTMASTER VILLAGE
COUNTY: CLAY
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$3.23	\$0.03

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: REMINGTON FOREST
COUNTY: ST. JOHNS
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.97	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: RIVER GROVE
COUNTY: PUTNAM
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge 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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: ROSEMONT/ROLLING GREEN
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$3.23	\$0.03

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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	\$1,767.94	\$733.60	\$828.00	\$5.89
10"	\$590.11	\$2,541.41	\$1,054.55	\$1,190.25	\$8.47
Gallage 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SALT SPRINGS
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallage 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

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$3.81	\$4.74	\$5.23	\$0.04
Gallage Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
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
Gallage Charge per 1,000	\$4.39	\$4.58	\$5.69	\$6.28	\$0.05
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	

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: SALT SPRINGS
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1994**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$13.18	\$0.08
Gallage Charge per 1,000	\$5.23	\$0.03
Gallage Cap *	6M	
General and Multi-Family Service		
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
Gallage Charge per 1,000	\$6.28	\$0.04

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallonge 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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SAMIRA VILLAS
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
Residential, General & Multi-Family Services		
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
Gallage Charge per 1,000	\$2.85	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SILVER LAKE ESTATE/WESTERN SHORES
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.19	\$0.01

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$18.68	\$17.59	\$18.68
Gallage Charge per 1,000	\$3.66	\$7.72	\$4.74	\$7.72
Gallage Cap *	6M	6M	6M	6M
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8"x3/4"	N/A	N/A	\$17.59	\$18.68
3/4"	N/A	N/A	\$26.39	\$28.02
1"	N/A	N/A	\$43.98	\$46.70
1-1/2"	N/A	N/A	\$87.95	\$93.40
2"	N/A	N/A	\$140.72	\$149.44
3"	N/A	N/A	\$281.44	\$298.88
4"	N/A	N/A	\$439.75	\$467.00
6"	N/A	N/A	\$879.50	\$934.00
8"	N/A	N/A	\$1,407.20	\$1,494.40
10"	N/A	N/A	\$2,022.85	\$2,148.20
Gallage Charge per 1,000	N/A	N/A	\$5.69	\$9.26

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

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Schedule No. 5A

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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallage Charge per 1,000	\$1.23	\$3.88	\$2.16	\$3.88

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: SOUTH FORTY
COUNTY: MARION
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved Final (1996)
General Service				
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
Gallage Charge per 1,000	\$4.39	\$4.97	\$5.69	\$5.00

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.74	N/A	\$9.17	\$7.39	\$0.05
3/4"	\$10.10	N/A	\$13.76	\$11.09	\$0.08
1"	\$16.84	N/A	\$22.93	\$18.48	\$0.13
1-1/2"	\$33.68	N/A	\$45.85	\$36.95	\$0.26
2"	\$53.89	N/A	\$73.36	\$59.12	\$0.42
3"	\$107.77	N/A	\$146.72	\$118.24	\$0.84
4"	\$168.40	N/A	\$229.25	\$184.75	\$1.32
6"	\$336.79	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
Gallage Charge per 1,000	\$1.00	N/A	\$2.16	\$1.53	\$0.01

Typical Residential Bill

5/8" x 3/4" meter					
3 M	\$9.74	N/A	\$15.65	\$11.98	
5 M	\$11.74	N/A	\$19.97	\$15.04	
10 M	\$16.74	N/A	\$30.77	\$22.69	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SPRING GARDENS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

Residential, General & Multi-Family Services

Base Facility Charge:

Meter Size:

5/8"x3/4"

3/4"

1"

1-1/2"

2"

3"

4"

6"

8"

10"

Commission
Approved
Final
(1996)

Commission
Approved
Rate decrease
in 4 years

\$7.39

\$0.06

\$11.09

\$0.09

\$18.48

\$0.15

\$36.95

\$0.31

\$59.12

\$0.49

\$118.24

\$0.98

\$184.75

\$1.53

\$369.50

\$3.05

\$591.20

\$4.88

\$849.85

\$7.02

\$1.53

\$0.01

Gallage Charge per 1,000

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$2.44	N/A	\$4.74	\$2.79	\$0.02
Gallage Cap *	6M	N/A	6M	6M	
General and Multi-Family Service					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$8.19	N/A	\$17.59	\$7.90	\$0.07
3/4"	\$12.29	N/A	\$26.39	\$11.85	\$0.10
1"	\$20.48	N/A	\$43.98	\$19.75	\$0.17
1-1/2"	\$40.97	N/A	\$87.95	\$39.50	\$0.34
2"	\$65.54	N/A	\$140.72	\$63.20	\$0.54
3"	\$131.20	N/A	\$281.44	\$126.40	\$1.08
4"	\$204.81	N/A	\$439.75	\$197.50	\$1.68
6"	\$409.62	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
Gallage Charge per 1,000	\$2.93	N/A	\$5.69	\$3.35	\$0.03
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	

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: SPRING GARDENS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$7.90	\$0.05
Gallage Charge per 1,000	\$2.79	\$0.02
Gallage Cap *	6M	
General and Multi-Family Service		
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
Gallage Charge per 1,000	\$3.35	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
 DOCKET NO. 950495-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallage 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallonge Charge per 1,000	\$1.23	\$4.26	\$2.16	\$4.26

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved 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
Gallonge Charge per 1,000	\$3.66	\$5.66	\$4.74	\$5.58	\$0.05
Gallonge Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	\$23.45	\$28.84	\$44.27	\$35.34	\$0.30
General and Multi-Family Service					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallonge Charge per 1,000	\$4.39	\$6.79	\$5.69	\$6.70	\$0.06
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	

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.
PLANT: SUGAR MILL
COUNTY: VOLUSIA
TEST YEAR ENDED: DECEMBER 31, 1996**

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$18.86	\$0.11
Gallonge Charge per 1,000	\$5.58	\$0.03
Gallonge Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	\$35.34	\$0.21
General and Multi-Family Service		
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
Gallonge Charge per 1,000	\$6.70	\$0.04

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage 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

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$2.45	\$4.74	\$2.28	\$0.02
Gallage Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
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
Gallage Charge per 1,000	\$4.39	\$2.94	\$5.69	\$2.74	\$0.02
Emergency Temporary Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$12.67	\$8.10	\$17.59	\$7.52	\$0.06
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGARMILL WOODS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000	\$1.02	\$0.01

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Schedule No. 6B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: SUGARMILL WOODS
COUNTY: CITRUS
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential</u>		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$7.52	\$0.05
Gallonge Charge per 1,000	\$2.28	\$0.01
Gallonge Cap *	6M	
<u>General and Multi-Family Service</u>		
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
Gallonge Charge per 1,000	\$2.74	\$0.02
<u>Emergency Temporary Service</u>		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	\$7.52	\$0.05
Gallonge Charge per 1,000	\$2.74	\$0.02

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallage Charge per 1,000	\$1.23	\$4.13	\$2.16	\$4.13

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$18.40	\$17.59	\$18.38
Gallonge Charge per 1,000	\$3.66	\$7.75	\$4.74	\$7.75
Gallonge Cap *	6M	6M	6M	6M
General and Multi-Family Service				
Base Facility Charge:				
Meter Size:				
5/8" x 3/4"	\$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
Gallonge Charge per 1,000	\$4.39	\$9.31	\$5.69	\$9.31
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5A

**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)	Commission Approved Final (1996)
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
Gallage Charge per 1,000	\$1.23	\$1.56	\$2.16	\$1.55

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
General Service				
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
Gallonge Charge per 1,000	\$4.39	\$2.72	\$5.69	\$2.72

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: TROPICAL ISLES
COUNTY: ST. LUCIE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential - Wastewater Only</u>					
Flat Rate:	\$13.33	\$37.95	\$44.27	\$35.50	\$0.30

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: TROPICAL ISLES
COUNTY: ST. LUCIE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential - Wastewater Only</u>		
Flat Rate:	\$35.50	\$0.22

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: TROPICAL PARK
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.85	\$0.02

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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential & General Service</u>					
<u>Multi-Family & Public Auth.</u>					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallage Charge per 1,000	\$1.23	\$1.19	\$2.16	\$1.19	\$0.01
<u>Private Fire Protection</u>					
5/8" x 3/4"	---	---	---	---	---
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
<u>Typical Residential Bill</u>					
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	

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Schedule No. 6A

FOUR YEAR RATE REDUCTION SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

MONTHLY RATES

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential & General Service</u>		
<u>Multi-Family & Public Auth.</u>		
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
Gallage Charge per 1,000	\$1.19	\$0.01
 <u>Private Fire Protection</u>		
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

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$4.14	\$4.74	\$4.88	\$0.04
Gallage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	\$30.01	\$35.80	\$44.27	\$41.68	\$0.35
General, Multi-Family and Public Authority Service					
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
Gallage Charge per 1,000	\$4.39	\$4.97	\$5.69	\$5.85	\$0.05
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	

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Schedule No. 6B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$18.94	\$0.12
Gallonge Charge per 1,000	\$4.88	\$0.03
Gallonge Cap *	6M	
<u>Residential - Wastewater Only</u>		
Flat Rate:	\$41.68	\$0.25
<u>General, Multi-Family and Public Authority Service</u>		
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
Gallonge Charge per 1,000	\$5.85	\$0.04

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage Charge per 1,000					
(Per 100 Cubic Feet)	\$0.67	N/A	\$0.67	\$1.97	\$0.01
	\$0.50	N/A	\$0.50	\$1.47	\$0.01

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	

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Schedule No. 5B

**RATE SCHEDULE
 WASTEWATER**

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)	Commission Approved 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
Gallonge 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	\$3.55	\$1.92	\$0.02
6,001 - 9,725	\$1.56	N/A	n/a	n/a	
(803 - 1,300 cubic ft)	\$1.17	N/A	n/a	n/a	
Gallonge Cap *	9.725M	N/A	6M	6M	
General and Multi-Family Service					
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
Gallonge 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			

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VALENCIA TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallage Charge per 1,000 (Per 100 Cubic Feet)	\$1.97 \$1.47	\$0.02 \$0.01

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: VALENCIA TERRACE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$17.11	\$0.10
Gallonge Charge per 1,000		
0 - 6,000	\$2.57	\$0.02
(100 - 802 cubic ft)	\$1.92	\$0.01
6,001 - 9,725	n/a	
(803 - 1,300 cubic ft)	n/a	
Gallonge Cap *	6M	
<u>General and Multi-Family Service</u>		
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
Gallonge 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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: VENETIAN VILLAGE
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge 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

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved 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
Gallage Charge per 1,000	\$3.66	\$6.26	\$4.74	\$5.58	\$0.05
Gallage Cap *	6M	6M	6M	6M	
Residential - Wastewater Only					
Flat Rate:	\$28.81	\$45.15	\$44.27	\$42.08	\$0.36
General and Multi-Family Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	N/A	N/A	\$17.59	\$18.86	\$0.16
3/4"	N/A	N/A	\$26.39	\$28.29	\$0.24
1"	N/A	N/A	\$43.98	\$47.15	\$0.40
1-1/2"	N/A	N/A	\$87.95	\$94.30	\$0.80
2"	N/A	N/A	\$140.72	\$150.88	\$1.28
3"	N/A	N/A	\$281.44	\$301.76	\$2.57
4"	N/A	N/A	\$439.75	\$471.50	\$4.01
6"	N/A	N/A	\$879.50	\$943.00	\$8.02
8"	N/A	N/A	\$1,407.20	\$1,508.80	\$12.83
10"	N/A	N/A	\$2,022.85	\$2,168.90	\$18.45
Gallage Charge per 1,000	N/A	N/A	\$5.69	\$6.70	\$0.06
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	

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Schedule No. 6B

**FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
PLANT: VENETIAN VILLAGE
COUNTY: LAKE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$18.86	\$0.11
Gallonge Charge per 1,000	\$5.58	\$0.03
Gallonge Cap *	6M	
Residential - Wastewater Only		
Flat Rate:	\$42.08	\$0.26
General and Multi-Family Service		
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
Gallonge Charge per 1,000	\$6.70	\$0.04

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Schedule No. 5A

**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)	Commission Approved Final (1996)
Residential, General & Multi-Family Services				
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
Gallonge 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

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$2.04	\$2.16	\$1.97	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

ORDER NO. PSC-96-1320-FOF-WS
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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WESTMONT
COUNTY: ORANGE
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$1.97	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
Residential, General & Multi-Family Services					
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
Gallage 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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WINDSONG
COUNTY: OSCEOLA
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge Charge per 1,000	\$2.85	\$0.02

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Schedule No. 5A

**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)	Commission Approved Final (1996)	Commission Approved Rate Increase in 2 years
<u>Residential, General & Multi-Family Services</u>					
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
Gallage Charge per 1,000	\$1.23	\$1.13	\$2.16	\$1.53	\$0.01

Typical Residential Bill

<u>5/8" x 3/4" meter</u>					
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	

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Schedule No. 6A

Four Year Rate Reduction Schedule
WATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WOODMERE
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved Rate decrease in 4 years
<u>Residential, General & Multi-Family Services</u>		
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
Gallonge 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

MONTHLY RATES

	Current Rates	Commission Approved Interim (1994)	Utility Requested Final (1996)	Commission Approved 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
Gallonge Charge per 1,000	\$3.66	\$4.20	\$4.74	\$5.58	\$0.05
Gallonge Cap *	6M	6M	6M	6M	
General and Multi-Family Service					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$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
Gallonge Charge per 1,000	\$4.39	\$5.04	\$5.69	\$6.70	\$0.06
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	

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Schedule No. 6B

FOUR YEAR RATE REDUCTION SCHEDULE
WASTEWATER

SOUTHERN STATES UTILITIES, INC.
PLANT: WOODMERE
COUNTY: DUVAL
TEST YEAR ENDED: DECEMBER 31, 1996

	Commission Approved Final (1996)	Commission Approved 4 Yr. Rate Decrease
<u>Residential</u>		
Base Facility Charge:		
Meter Size:		
All meter sizes	\$18.86	\$0.11
Gallonge Charge per 1,000	\$5.58	\$0.03
Gallonge Cap *	6M	
<u>General and Multi-Family Service</u>		
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
Gallonge Charge per 1,000	\$6.70	\$0.04

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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallons Charge per 1,000	\$1.23	\$4.35	\$2.16	\$4.35

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

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Schedule No. 5A

**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)	Commission Approved Final (1996)
<u>Residential, General & Multi-Family Services</u>				
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
Gallage Charge per 1,000	\$1.23	\$4.62	\$2.16	\$4.62

Typical Residential Bill

<u>5/8" x 3/4" meter</u>				
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

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Schedule No. 5B

**RATE SCHEDULE
WASTEWATER**

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)	Commission Approved Final (1996)
Residential				
Base Facility Charge:				
Meter Size:				
All meter sizes	\$12.67	\$10.80	\$17.59	\$10.64
Gallage Charge per 1,000	\$3.66	\$8.89	\$4.74	\$8.92
Gallage Cap *	6M	6M	6M	6M
<u>General and Multi-Family Service</u>				
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
Gallage Charge per 1,000	\$4.39	\$10.67	\$5.69	\$10.70
<u>Typical Residential Bill</u>				
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

**AMELIA ISLAND
COUNTY: NASSAU**

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
APPLE VALLEY COUNTY: SEMINOLE			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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**BEACON HILLS
 COUNTY: DUVAL**

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS			
TEST YEAR ENDED: DECEMBER 31, 1996			
BUENAVENTURA LAKES COUNTY: OSCEOLA			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996			SCHEDULE NO. 7
CARLTON VILLAGE COUNTY: LAKE			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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CITRUS PARK
COUNTY: MARION

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996			SCHEDULE NO. 7
CRYSTAL RIVER COUNTY: CITRUS			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS			
TEST YEAR ENDED: DECEMBER 31, 1996			
DEEP CREEK COUNTY: CHARLOTTE			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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

SOUTHERN STATES UTILITIES, INC. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996	SCHEDULE NO. 7
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DOL RAY MANOR
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

EAST LAKE HARRIS ESTATES
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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FERN TERRACE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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FOUNTAINS
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS			
TEST YEAR ENDED: DECEMBER 31, 1996			
FRIENDLY CENTER COUNTY: LAKE			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

**GOLDEN TERRACE
COUNTY: CITRUS**

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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GRAND TERRACE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

HERMITS COVE
COUNTY: PUTMAN

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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HOLIDAY HAVEN
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996	SCHEDULE NO. 7
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IMPERIAL TERRACE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
INTERLACHEN LAKE/PARK MANOR COUNTY: PUTNAM			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

KEYSTONE CLUB ESTATES
COUNTY: BRADFORD

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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KINGSWOOD
COUNTY: BREVARD

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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TEST YEAR ENDED: DECEMBER 31, 1996	

LAKE BRANTLEY
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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LAKE HARRIET ESTATES
COUNTY: SEMINOLE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

LAKEVIEW VILLAS
COUNTY: CLAY

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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LEILANI HEIGHTS
COUNTY: MARTIN

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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MARCO ISLAND
COUNTY: COLLIER

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996	SCHEDULE NO. 7
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MARION OAKS
COUNTY: MARION

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS			
TEST YEAR ENDED: DECEMBER 31, 1996			
MORNINGVIEW			
COUNTY: LAKE			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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OAKWOOD
COUNTY: BREVARD

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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PALM PORT
COUNTY: PUTNAM

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

PALM VALLEY
COUNTY: ST. JOHNS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

**PICCIAOLA ISLAND
 COUNTY: LAKE**

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

PINE RIDGE ESTATES
COUNTY: OSCEOLA

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS			
TEST YEAR ENDED: DECEMBER 31, 1996			
POINT O' WOODS COUNTY: CITRUS			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

POSTMASTER VILLAGE
COUNTY: CLAY

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
REMINGTON FOREST COUNTY: ST. JOHNS			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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ROSEMONT/ROLLING GREEN
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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SAMIRA VILLAS
COUNTY: MARION

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS			
TEST YEAR ENDED: DECEMBER 31, 1996			
SILVER LAKE OAKS COUNTY: PUTNAM			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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**SPRING GARDENS
COUNTY: CITRUS**

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
STONE MOUNTAIN COUNTY: LAKE			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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SUGARMILL WOODS
COUNTY: CITRUS

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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. DOCKET NO. 950495-WS TEST YEAR ENDED: DECEMBER 31, 1996			SCHEDULE NO. 7
SUNSHINE PARKWAY COUNTY: LAKE			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS	
TEST YEAR ENDED: DECEMBER 31, 1996	

UNIVERSITY SHORES
COUNTY: ORANGE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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VENETIAN VILLAGE
COUNTY: LAKE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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WESTMONT
COUNTY: ORANGE

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
DOCKET NO. 950495-WS			
TEST YEAR ENDED: DECEMBER 31, 1996			
WOODMERE COUNTY: DUVAL			
WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7
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ZEPHYR SHORES
COUNTY: PASCO

WATER METER INSTALLATION CHARGES:	PRESENT CHARGE	PROPOSED CHARGE	COMMISSION APPROVED
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	COMMISSION APPROVED
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 NO. 7	
DOCKET NO. 950495-WS									
TEST YEAR ENDED: DECEMBER 31, 1996									
WASTEWATER SERVICE INSTALLATION									
Service Area	Unpaved				Paved				
	Current		Company Proposed & Staff Recommended		Current		Company Proposed & Commission Approved		
	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. 8
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MAIN EXTENSION CHARGE

	PRESENT CHARGE	- PROPOSED - UNIFORM CHARGE	STAND ALONE CHARGE	COMMISSION APPROVED
<i>Water Service Area</i>				
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

SOUTHERN STATES UTILITIES, INC.	SCHEDULE NO. 8
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MAIN EXTENSION CHARGE

	PRESENT CHARGE	- PROPOSED - UNIFORM CHARGE	STAND ALONE CHARGE	COMMISSION APPROVED
<i>Water Service Area</i>				
Meredith Manor	(a)	\$298	\$248	\$446
Morningview	(a)	\$298	\$65	\$446
Oak Forest	(a)	\$298	\$45	\$446
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%

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MAIN EXTENSION CHARGE

	PRESENT CHARGE	- PROPOSED - STAND ALONE CHARGE	UNIFORM CHARGE	COMMISSION APPROVED
<i>Wastewater Service Area</i>				
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%

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SOUTHERN STATES UTILITIES, INC.
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SCHEDULE NO. 9

PLANT CAPACITY CHARGE

	PRESENT CHARGE	- PROPOSED - UNIFORM CHARGE	STAND ALONE CHARGE	COMMISSION APPROVED
<i>Water Service Area</i>				
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

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SOUTHERN STATES UTILITIES, INC.	SCHEDULE NO. 9
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PLANT CAPACITY CHARGE

<i>Water Service Area</i>	- PROPOSED -			COMMISSION APPROVED
	PRESENT CHARGE	UNIFORM CHARGE	STAND ALONE CHARGE	
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
Palisades Country Club	N/A	\$219	\$1,477	\$700
Palm Port	N/A	\$219	\$741	\$700
Palm Terrace	N/A	\$219	\$46	\$700
Palm Valley	N/A	\$219	\$219	\$700
Palms Mobile Home Park	N/A	\$219	\$985	\$700
Picciola Island	N/A	\$219	\$211	\$700
Pine Ridge	\$110	\$219	\$105	\$700
Pine Ridge Estates	N/A	\$219	\$365	\$700
Piney Woods	N/A	\$219	\$807	\$700
Point O' Woods	N/A	\$219	\$1,134	\$700
Pomona Park	N/A	\$219	\$312	\$700
Postmaster Village	N/A	\$219	\$713	\$700
Quail Ridge	N/A	\$219	\$2,830	\$700
Remington Forest	N/A	\$219	\$725	\$700
River Grove	N/A	\$219	\$536	\$700
Rolling Green/Rosemont	\$600	\$219	\$1,534	\$700
Salt Springs	N/A	\$219	\$1,421	\$700
Samira Villas	N/A	\$219	\$675	\$700
Silver Lake Est./Western Shores	N/A	\$219	\$445	\$700
Silver Lake Oaks	N/A	\$219	\$2,135	\$700
Skycrest	N/A	\$219	\$2,082	\$700
Spring Gardens	N/A	\$219	\$132	\$700
Stone Mountain	N/A	\$219	\$850	\$700
St. John's Highlands	N/A	\$219	\$132	\$700
Sugar Mill	\$931	\$219	\$618	\$700
Sugar Mill Woods	N/A	\$219	\$193	\$700
Sunny Hills	\$300	\$219	\$342	\$700
Sunshine Parkway	N/A	\$219	\$1,949	\$700
Tropical Park	N/A	\$219	\$247	\$700
University Shores	N/A	\$219	\$197	\$700
Valencia Terrace	N/A	\$219	\$214	\$700
Venetian Village	N/A	\$219	\$558	\$700
Welaka/Saratoga Harbour	N/A	\$219	\$577	\$700
Westmont	N/A	\$219	\$15	\$700
Windsong	N/A	\$219	\$677	\$700
Woodmere	N/A	\$219	\$173	\$700
Wootens	N/A	\$219	\$756	\$700
Zephyr Shores	N/A	\$219	\$113	\$700

SOUTHERN STATES UTILITIES, INC.	SCHEDULE NO. 9
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PLANT CAPACITY CHARGE

<i>Wastewater Service Area</i>	PRESENT CHARGE	- PROPOSED -		COMMISSION APPROVED
		UNIFORM CHARGE	STAND ALONE CHARGE	
Amelia Island	\$634	\$850	\$1,156	\$1,300
Apache Shores	N/A	\$850	\$554	\$1,300
Apple Valley	N/A	\$850	\$25	\$1,300
Beacon Hills	N/A	\$850	\$452	\$1,300
Beechers Point	\$130	\$850	\$702	\$1,300
Buenaventura Lakes	N/A	\$850	\$869	\$1,300
Burnt Store	N/A	\$850	\$260	\$1,300
Chuluota	\$2,730	\$850	\$6,870	\$1,300
Citrus Park	N/A	\$850	\$1,606	\$1,300
Citrus Springs	N/A	\$850	\$393	\$1,300
Deep Creek	N/A	\$850	\$50	\$1,300
Deltona Lakes	\$134	\$850	\$1,733	\$1,300
Fishermans Haven	N/A	\$850	\$1,634	\$1,300
Florida Central Commerce Park	\$1,435	\$850	\$4,039	\$1,300
Fox Run	N/A	\$850	\$1,461	\$1,300
Holiday Haven	N/A	\$850	\$4,314	\$1,300
Jungle Den	N/A	\$850	\$1,587	\$1,300
Lehigh	\$157	\$850	\$675	\$1,300
Leilani Heights	N/A	\$850	\$444	\$1,300
Leisure Lakes	\$160	\$850	\$186	\$1,300
Marco Island	\$462	\$850	\$2,110	\$1,300
Marco Shores	\$462	\$850	\$1,623	\$1,300
Marion Oaks	\$350	\$850	\$603	\$1,300
Meredith Manor	N/A	\$850	\$164	\$1,300
Morningview	N/A	\$850	\$409	\$1,300
Palm Port	N/A	\$850	\$888	\$1,300
Palm Terrace	N/A	\$850	\$210	\$1,300
Park Manor	N/A	\$850	\$844	\$1,300
Point O'Woods	N/A	\$850	\$866	\$1,300
Salt Springs	N/A	\$850	\$672	\$1,300
Silver Lake Oaks	N/A	\$850	\$1,464	\$1,300
South Forty	N/A	\$850	\$2,779	\$1,300
Spring Gardens	N/A	\$850	\$207	\$1,300
Sugar Mill	\$542	\$850	\$606	\$1,300
Sugarmill Woods	\$1,700	\$850	\$209	\$1,300
Sunny Hills	\$265	\$850	\$662	\$1,300
Sunshine Parkway	N/A	\$850	\$5,466	\$1,300
Tropical Isles	N/A	\$850	\$1,698	\$1,300
University Shores	N/A	\$850	\$763	\$1,300
Valencia Terrace	N/A	\$850	\$230	\$1,300
Venetian Village	N/A	\$850	\$482	\$1,300
Woodmere	N/A	\$850	\$693	\$1,300
Zephyr Shores	N/A	\$850	\$548	\$1,300

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SSU/ AMELIA ISLAND
 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE 10-A
 COMMISSION APPROVED

WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	\$ 9.16	\$ 119.72	\$ 238.79	\$ 367.22	\$ 505.92
February	18.31	129.58	249.43	378.70	518.34
March	27.47	139.44	260.06	390.19	530.75
April	36.62	149.30	270.69	401.67	543.17
May	45.78	159.15	281.32	413.15	555.58
June	54.93	169.01	291.95	424.63	568.00
July	64.09	178.87	302.58	436.11	580.41
August	73.24	188.73	313.22	447.59	592.82
September	82.40	198.59	323.85	459.07	605.24
October	91.55	208.45	334.48	470.55	617.65
November	100.71	218.30	345.11	482.03	630.07
December	109.86	228.16	355.74	493.51	642.48

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SSU/ AMELIA ISLAND
 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE 10-B
 COMMISSION APPROVED

WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 15.38	\$ 16.49	\$ 400.25	\$ 480.00	\$ 480.00
February	30.77	32.99	417.96	499.06	500.54
March	46.15	49.48	435.68	518.12	521.07
April	61.53	65.98	453.40	537.18	541.61
May	76.92	82.47	471.12	556.24	562.15
June	92.30	98.96	488.83	575.30	582.69
July	107.68	115.46	506.55	594.36	603.22
August	123.07	131.95	524.27	613.42	623.76
September	138.45	148.45	541.99	632.48	644.30
October	153.83	164.94	559.70	651.54	664.84
November	169.22	181.43	577.42	670.60	685.37
December	184.60	197.93	595.14	689.66	705.91

SSU/ APACHE SHORES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TREATMENT	1997	1998	1999	2000	2001
January	\$ 5.01	\$ 65.47	\$ 130.20	\$ 199.60	\$ 274.16
February	10.02	70.84	135.95	205.77	280.80
March	15.03	76.20	141.70	211.95	287.45
April	20.04	81.56	147.44	218.12	294.09
May	25.05	86.92	153.19	224.30	300.73
June	30.06	92.28	158.94	230.47	307.37
July	35.07	97.64	164.69	236.65	314.01
August	40.07	103.01	170.43	242.82	320.65
September	45.08	108.37	176.18	249.00	327.30
October	50.09	113.73	181.93	255.17	333.94
November	55.10	119.09	187.68	261.35	340.58
December	60.11	124.45	193.43	267.52	347.22
WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	\$ 0.50	\$ 6.51	\$ 13.01	\$ 20.06	\$ 27.70
February	1.00	7.05	13.60	20.69	28.38
March	1.49	7.59	14.18	21.32	29.07
April	1.99	8.13	14.76	21.95	29.75
May	2.49	8.66	15.35	22.59	30.44
June	2.99	9.20	15.93	23.22	31.12
July	3.48	9.74	16.51	23.85	31.81
August	3.98	10.28	17.09	24.48	32.49
September	4.48	10.82	17.68	25.11	33.18
October	4.98	11.35	18.26	25.75	33.86
November	5.48	11.89	18.84	26.38	34.55
December	5.97	12.43	19.43	27.01	35.23

SSU/ APACHE SHORES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 3.59	\$ 3.87	\$ 93.73	\$ 144.06	\$ 198.39
February	7.19	7.74	97.89	148.55	203.25
March	10.78	11.61	102.06	153.05	208.11
April	14.38	15.47	106.23	157.55	212.97
May	17.97	19.34	110.39	162.05	217.83
June	21.57	23.21	114.56	166.54	222.69
July	25.16	27.08	118.73	171.04	227.55
August	28.76	30.95	122.89	175.54	232.41
September	32.35	34.82	127.06	180.04	237.27
October	35.95	38.68	131.23	184.53	242.13
November	39.54	42.55	135.39	189.03	246.99
December	43.14	46.42	139.56	193.53	251.85
WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	\$ 6.19	\$ 6.65	\$ 161.17	\$ 247.48	\$ 340.44
February	12.38	13.29	168.32	255.18	348.75
March	18.57	19.94	175.46	262.87	357.05
April	24.76	26.58	182.61	270.57	365.35
May	30.95	33.23	189.76	278.27	373.65
June	37.14	39.87	196.90	285.96	381.96
July	43.33	46.52	204.05	293.66	390.26
August	49.52	53.16	211.20	301.35	398.56
September	55.71	59.81	218.34	309.05	406.87
October	61.90	66.45	225.49	316.75	415.17
November	68.09	73.10	232.64	324.44	423.47
December	74.28	79.74	239.78	332.14	431.77

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SSU/ BAY LAKE ESTATES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	\$ 1.16	\$ 15.18	\$ 30.20	\$ 46.30	\$ 63.59
February	2.32	16.42	31.53	47.73	65.13
March	3.48	17.67	32.87	49.17	66.68
April	4.65	18.91	34.20	50.60	68.22
May	5.81	20.16	35.53	52.03	69.76
June	6.97	21.40	36.87	53.46	71.30
July	8.13	22.65	38.20	54.89	72.84
August	9.29	23.89	39.54	56.32	74.39
September	10.45	25.13	40.87	57.76	75.93
October	11.61	26.38	42.20	59.19	77.47
November	12.77	27.62	43.54	60.62	79.01
December	13.94	28.87	44.87	62.05	80.55

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SSU/ BEECHER'S POINT ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	\$ 7.39	\$ 96.66	\$ 193.32	\$ 298.09	\$ 411.80
February	14.78	104.66	201.99	307.50	422.01
March	22.16	112.66	210.66	316.91	432.23
April	29.55	120.66	219.33	326.32	442.45
May	36.94	128.66	228.00	335.73	452.67
June	44.33	136.65	236.67	345.13	462.88
July	51.72	144.65	245.34	354.54	473.10
August	59.11	152.65	254.01	363.95	483.32
September	66.49	160.65	262.68	373.36	493.53
October	73.88	168.65	271.35	382.76	503.75
November	81.27	176.65	280.02	392.17	513.97
December	88.66	184.65	288.69	401.58	524.18

SSU/ BEECHER'S POINT ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-B COMMISSION APPROVED	
WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 8.60	\$ 9.25	\$ 224.11	\$ 344.47	\$ 474.35
February	17.19	18.50	234.07	355.22	485.96
March	25.79	27.74	244.04	365.97	497.58
April	34.39	36.99	254.00	376.73	509.19
May	42.99	46.24	263.97	387.48	520.81
June	51.58	55.49	273.93	398.23	532.43
July	60.18	64.74	283.90	408.98	544.04
August	68.78	73.99	293.86	419.73	555.66
September	77.37	83.23	303.83	430.48	567.27
October	85.97	92.48	313.79	441.23	578.89
November	94.57	101.73	323.76	451.98	590.51
December	103.17	110.98	333.72	462.73	602.12
WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	\$ 5.96	\$ 6.38	\$ 154.92	\$ 237.70	\$ 326.76
February	11.91	12.77	161.77	245.08	334.71
March	17.87	19.15	168.63	252.45	342.65
April	23.82	25.53	175.49	259.83	350.59
May	29.78	31.92	182.34	267.20	358.54
June	35.73	38.30	189.20	274.57	366.48
July	41.69	44.68	196.05	281.95	374.43
August	47.64	51.07	202.91	289.32	382.37
September	53.60	57.45	209.76	296.70	390.31
October	59.55	63.83	216.62	304.07	398.26
November	65.51	70.22	223.47	311.45	406.20
December	71.47	76.60	230.33	318.82	414.14

SSU/ BUENAVENTURA LAKES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	\$ 6.60	\$ 7.05	\$ 171.34	\$ 262.57	\$ 360.47
February	13.19	14.11	178.90	270.68	369.18
March	19.79	21.16	186.45	278.78	377.90
April	26.38	28.21	194.01	286.89	386.61
May	32.98	35.27	201.57	295.00	395.33
June	39.57	42.32	209.12	303.11	404.04
July	46.17	49.37	216.68	311.21	412.76
August	52.77	56.43	224.24	319.32	421.48
September	59.36	63.48	231.79	327.43	430.19
October	65.96	70.53	239.35	335.54	438.91
November	72.55	77.59	246.91	343.64	447.62
December	79.15	84.64	254.46	351.75	456.34

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SSU/ CARLTON VILLAGE ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	\$ 4.21	\$ 55.05	\$ 110.23	\$ 170.19	\$ 235.40
February	8.41	59.61	115.19	175.59	241.27
March	12.62	64.18	120.15	180.98	247.14
April	16.83	68.74	125.11	186.38	253.01
May	21.03	73.31	130.07	191.77	258.88
June	25.24	77.87	135.03	197.17	264.75
July	29.45	82.44	140.00	202.56	270.63
August	33.65	87.01	144.96	207.95	276.50
September	37.86	91.57	149.92	213.35	282.37
October	42.07	96.14	154.88	218.74	288.24
November	46.27	100.70	159.84	224.14	294.11
December	50.48	105.27	164.80	229.53	299.98

SSU/ CHULUOTA ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TREATMENT	1997	1998	1999	2000	2001
January	\$ 0.28	\$ 3.62	\$ 7.25	\$ 11.16	\$ 15.43
February	0.55	3.92	7.57	11.52	15.81
March	0.83	4.22	7.89	11.87	16.20
April	1.11	4.52	8.22	12.22	16.58
May	1.38	4.82	8.54	12.57	16.97
June	1.66	5.12	8.87	12.93	17.35
July	1.94	5.42	9.19	13.28	17.74
August	2.21	5.72	9.51	13.63	18.12
September	2.49	6.02	9.84	13.98	18.51
October	2.77	6.32	10.16	14.34	18.89
November	3.05	6.62	10.49	14.69	19.28
December	3.32	6.92	10.81	15.04	19.66
WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	\$ 11.59	\$ 151.64	\$ 304.13	\$ 470.27	\$ 651.45
February	23.17	164.25	317.87	485.25	667.80
March	34.76	176.86	331.61	500.24	684.15
April	46.34	189.48	345.35	515.22	700.00
May	57.93	202.09	359.09	530.21	700.00
June	69.51	214.70	372.83	545.19	700.00
July	81.10	227.32	386.57	560.18	700.00
August	92.68	239.93	400.32	575.16	700.00
September	104.27	252.55	414.06	590.15	700.00
October	115.85	265.16	427.80	605.13	700.00
November	127.44	277.77	441.54	620.12	700.00
December	139.02	290.39	455.28	635.10	700.00

SSU/ CHULUOTA ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 79.64	\$ 86.15	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
February	159.28	172.29	1,300.00	1,300.00	1,300.00
March	238.92	258.44	1,300.00	1,300.00	1,300.00
April	318.56	344.59	1,300.00	1,300.00	1,300.00
May	398.19	430.73	1,300.00	1,300.00	1,300.00
June	477.83	516.88	1,300.00	1,300.00	1,300.00
July	557.47	603.03	1,300.00	1,300.00	1,300.00
August	637.11	689.17	1,300.00	1,300.00	1,300.00
September	716.75	775.32	1,300.00	1,300.00	1,300.00
October	796.39	861.47	1,300.00	1,300.00	1,300.00
November	876.03	947.61	1,300.00	1,300.00	1,300.00
December	955.67	1,033.76	1,300.00	1,300.00	1,300.00
WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	\$ 32.21	\$ 34.48	\$ 837.31	\$ 1,283.85	\$ 1,300.00
February	64.42	68.97	874.29	1,300.00	1,300.00
March	96.63	103.45	911.28	1,300.00	1,300.00
April	128.84	137.93	948.26	1,300.00	1,300.00
May	161.05	172.42	985.24	1,300.00	1,300.00
June	193.26	206.90	1,022.23	1,300.00	1,300.00
July	225.48	241.38	1,059.21	1,300.00	1,300.00
August	257.69	275.87	1,096.19	1,300.00	1,300.00
September	289.90	310.35	1,133.17	1,300.00	1,300.00
October	322.11	344.83	1,170.16	1,300.00	1,300.00
November	354.32	379.32	1,207.14	1,300.00	1,300.00
December	386.53	413.80	1,244.12	1,300.00	1,300.00

SSU/ CITRUS SPRINGS ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	1997	1998	1999	2000	2001
January	\$ 0.08	\$ 1.04	\$ 2.04	\$ 3.10	\$ 4.20
February	0.16	1.12	2.13	3.19	4.29
March	0.24	1.20	2.22	3.28	4.39
April	0.32	1.29	2.30	3.37	4.48
May	0.40	1.37	2.39	3.46	4.58
June	0.48	1.45	2.48	3.55	4.67
July	0.56	1.54	2.57	3.64	4.77
August	0.64	1.62	2.65	3.74	4.86
September	0.72	1.70	2.74	3.83	4.96
October	0.80	1.79	2.83	3.92	5.05
November	0.88	1.87	2.92	4.01	5.15
December	0.96	1.95	3.01	4.10	5.24
WATER TRANSMISSION & DISTRIBUTION	1997	1998	1999	2000	2001
January	\$ 4.82	\$ 63.04	\$ 126.38	\$ 195.31	\$ 270.41
February	9.63	68.28	132.08	201.52	277.18
March	14.45	73.52	137.78	207.73	283.95
April	19.27	78.76	143.48	213.94	290.72
May	24.08	84.00	149.18	220.16	297.49
June	28.90	89.24	154.89	226.37	304.26
July	33.72	94.48	160.59	232.58	311.03
August	38.53	99.72	166.29	238.79	317.80
September	43.35	104.96	171.99	245.00	324.57
October	48.17	110.20	177.69	251.22	331.34
November	52.99	115.44	183.40	257.43	338.11
December	57.80	120.68	189.10	263.64	344.88

SSU/ CITRUS SPRINGS ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 9.80	\$ 10.57	\$ 255.83	\$ 393.76	\$ 542.95
February	19.60	21.14	267.25	406.11	556.32
March	29.40	31.71	278.66	418.46	569.70
April	39.19	42.28	290.08	430.80	583.07
May	48.99	52.85	301.50	443.15	596.44
June	58.79	63.41	312.91	455.50	609.81
July	68.59	73.98	324.33	467.84	623.18
August	78.39	84.55	335.75	480.19	636.55
September	88.19	95.12	347.16	492.54	649.93
October	97.99	105.69	358.58	504.89	663.30
November	107.79	116.26	370.00	517.23	676.67
December	117.58	126.83	381.42	529.58	690.04
WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	\$ 3.60	\$ 3.79	\$ 92.65	\$ 140.75	\$ 191.54
February	7.20	7.57	96.64	144.96	195.99
March	10.81	11.36	100.63	149.17	200.45
April	14.41	15.15	104.62	153.38	204.91
May	18.01	18.93	108.61	157.59	209.37
June	21.61	22.72	112.60	161.81	213.82
July	25.21	26.50	116.59	166.02	218.28
August	28.82	30.29	120.58	170.23	222.74
September	32.42	34.08	124.56	174.44	227.19
October	36.02	37.86	128.55	178.66	231.65
November	39.62	41.65	132.54	182.87	236.11
December	43.22	45.44	136.53	187.08	240.56

SSU/ CRYSTAL RIVER ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-A COMMISSION APPROVED	
WATER TREATMENT	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

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SSU/ DEEP CREEK ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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

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SSU/ DEEP CREEK ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-B COMMISSION APPROVED	
WASTEWATER COLLECTION	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

SSU/DELTONA LAKES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TREATMENT	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

SSU/DELTONA LAKES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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 & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	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

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE 10-A
COMMISSION APPROVED

WATER TREATMENT	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

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SSU/GENEVA LAKE ESTATES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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

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SSU/GOSPEL ISLAND ESTATES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-A COMMISSION APPROVED	
WATER TREATMENT	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 & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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 & 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

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SSU/ HOLIDAY HAVEN ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	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

SSU/ INTERLACHAN LAKES/PARK MANOR ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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 & 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

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SSU/ JUNGLE DEN ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-A COMMISSION APPROVED	
WATER TREATMENT	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

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SSU/ KEYSTONE HEIGHTS ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TREATMENT	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 & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	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 & 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

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SSU/ LEISURE LAKES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & DISTRIBUTION	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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-B COMMISSION APPROVED	
WASTEWATER COLLECTION	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 & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TREATMENT	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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-B COMMISSION APPROVED	
WASTEWATER COLLECTION	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

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SSU/ MARCO ISLAND ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & 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

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SSU/ MARCO ISLAND ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER TREATMENT & 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

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SSU/MARCO SHORES
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE 10-A
COMMISSION APPROVED

WATER TREATMENT	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

SSU/MARCO SHORES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 2.00	\$ 2.15	\$ 52.18	\$ 80.17	\$ 110.35
February	4.01	4.30	54.50	82.67	113.05
March	6.01	6.46	56.82	85.17	115.74
April	8.01	8.61	59.14	87.66	118.44
May	10.02	10.76	61.45	90.16	121.14
June	12.02	12.91	63.77	92.66	123.84
July	14.02	15.07	66.09	95.16	126.53
August	16.03	17.22	68.40	97.66	129.23
September	18.03	19.37	70.72	100.16	131.93
October	20.03	21.52	73.04	102.65	134.63
November	22.04	23.67	75.35	105.15	137.32
December	24.04	25.83	77.67	107.65	140.02
WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	\$ 13.17	\$ 14.07	\$ 341.92	\$ 523.66	\$ 718.51
February	26.34	28.14	356.98	539.79	735.84
March	39.51	42.20	372.03	555.93	753.17
April	52.69	56.27	387.09	572.07	770.50
May	65.86	70.34	402.14	588.21	787.83
June	79.03	84.41	417.19	604.35	805.15
July	92.20	98.47	432.25	620.49	822.48
August	105.37	112.54	447.30	636.63	839.81
September	118.54	126.61	462.36	652.76	857.14
October	131.72	140.68	477.41	668.90	874.47
November	144.89	154.74	492.46	685.04	891.80
December	158.06	168.81	507.52	701.18	909.13

SSU/MEREDITH MANOR ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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 & 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

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SSU/MEREDITH MANOR ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER COLLECTION	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

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SSU/ MORNINGVIEW ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER COLLECTION	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

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SSU/OAK FOREST ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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

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SSU/PALM PORT ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER COLLECTION	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 & 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

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SSU/PALM TERRACE ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-B COMMISSION APPROVED	
WASTEWATER COLLECTION	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

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SSU/PALMS MOBILE HOME PARK ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & 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

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SSU/ PINE RIDGE UTILITIES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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

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SSU/ PINEY WOODS ALLOWANCE FOR FUNDS PRUDENTLY INVESTED		SCHEDULE 10-A COMMISSION APPROVED				
WATER TRANSMISSION & 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	

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SSU/ POINT O'WOODS ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-B COMMISSION APPROVED	
WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 11.37	\$ 12.25	\$ 296.64	\$ 456.29	\$ 628.82
February	22.74	24.50	309.85	470.57	644.27
March	34.11	36.75	323.07	484.85	659.72
April	45.48	49.00	336.28	499.13	675.17
May	56.85	61.24	349.50	513.41	690.62
June	68.22	73.49	362.71	527.69	706.07
July	79.59	85.74	375.93	541.97	721.52
August	90.96	97.99	389.15	556.25	736.97
September	102.33	110.24	402.36	570.53	752.42
October	113.69	122.49	415.58	584.81	767.87
November	125.06	134.74	428.79	599.09	783.32
December	136.43	146.99	442.01	613.37	798.77
WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	\$ 5.47	\$ 6.02	\$ 144.54	\$ 224.85	\$ 313.30
February	10.93	12.05	151.17	232.16	321.35
March	16.40	18.07	157.81	239.47	329.40
April	21.87	24.10	164.45	246.78	337.45
May	27.34	30.12	171.08	254.08	345.50
June	32.80	36.15	177.72	261.39	353.55
July	38.27	42.17	184.36	268.70	361.60
August	43.74	48.19	190.99	276.01	369.65
September	49.21	54.22	197.63	283.32	377.70
October	54.67	60.24	204.27	290.63	385.76
November	60.14	66.27	210.90	297.94	393.81
December	65.61	72.29	217.54	305.25	401.86

SSU/ POMONA PARK ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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 & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED		SCHEDULE 10-A COMMISSION APPROVED				
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-A COMMISSION APPROVED	
WATER TREATMENT	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 & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	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 & 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	*****
April	70.22	75.22	517.06	765.27	*****
May	87.78	94.03	537.24	786.96	*****
June	105.33	112.83	557.42	808.65	*****
July	122.89	131.64	577.60	830.34	*****
August	140.45	150.44	597.78	852.03	*****
September	158.00	169.25	617.96	873.73	*****
October	175.56	188.05	638.14	895.42	*****
November	193.11	206.86	658.32	917.11	*****
December	210.67	225.66	678.50	938.80	*****

SSU/ SOUTH FORTY ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 36.25	\$ 38.96	\$ 944.45	\$ 1,300.00	\$ 1,300.00
February	72.50	77.92	986.39	1,300.00	1,300.00
March	108.74	116.88	1,028.33	1,300.00	1,300.00
April	144.99	155.84	1,070.28	1,300.00	1,300.00
May	181.24	194.80	1,112.22	1,300.00	1,300.00
June	217.49	233.76	1,154.16	1,300.00	1,300.00
July	253.73	272.73	1,196.11	1,300.00	1,300.00
August	289.98	311.69	1,238.05	1,300.00	1,300.00
September	326.23	350.65	1,279.99	1,300.00	1,300.00
October	362.48	389.61	1,300.00	1,300.00	1,300.00
November	398.73	428.57	1,300.00	1,300.00	1,300.00
December	434.97	467.53	1,300.00	1,300.00	1,300.00
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

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SSU/ SPRING GARDENS ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-A COMMISSION APPROVED	
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

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SSU/ SPRING GARDENS
 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE 10-B
 COMMISSION APPROVED

WASTEWATER COLLECTION	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

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SSU/ ST. JOHNS HIGHLANDS ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TRANSMISSION & 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

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SSU/ STONE MOUNTAIN ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED	
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TREATMENT	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

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SSU/ SUGAR MILL ALLOWANCE FOR FUNDS PRUDENTLY INVESTED		SCHEDULE 10-B COMMISSION APPROVED				
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-A COMMISSION APPROVED	
WATER TREATMENT	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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	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
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE 10-A
COMMISSION APPROVED

WATER TREATMENT	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 & 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

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SSU/ SUNNY HILLS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE 10-B
COMMISSION APPROVED

WASTEWATER COLLECTION	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 & 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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-A COMMISSION APPROVED	
WATER TREATMENT	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 & 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

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SSU/ SUNSHINE PARKWAY ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
WASTEWATER COLLECTION	1997	1998	1999	2000	2001
January	\$ 53.98	\$ 705.63	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
February	107.96	763.52	1,300.00	1,300.00	1,300.00
March	161.94	821.40	1,300.00	1,300.00	1,300.00
April	215.92	879.29	1,300.00	1,300.00	1,300.00
May	269.89	937.17	1,300.00	1,300.00	1,300.00
June	323.87	995.06	1,300.00	1,300.00	1,300.00
July	377.85	1,052.94	1,300.00	1,300.00	1,300.00
August	431.83	1,110.83	1,300.00	1,300.00	1,300.00
September	485.81	1,168.71	1,300.00	1,300.00	1,300.00
October	539.79	1,226.60	1,300.00	1,300.00	1,300.00
November	593.77	1,284.48	1,300.00	1,300.00	1,300.00
December	647.75	1,300.00	1,300.00	1,300.00	1,300.00
WASTEWATER TREATMENT & DISPOSAL	1997	1998	1999	2000	2001
January	\$ 48.76	\$ 636.95	\$ 1,262.49	\$ 1,300.00	\$ 1,300.00
February	97.52	688.80	1,300.00	1,300.00	1,300.00
March	146.28	740.64	1,300.00	1,300.00	1,300.00
April	195.04	792.49	1,300.00	1,300.00	1,300.00
May	243.79	844.33	1,300.00	1,300.00	1,300.00
June	292.55	896.18	1,300.00	1,300.00	1,300.00
July	341.31	948.02	1,300.00	1,300.00	1,300.00
August	390.07	999.87	1,300.00	1,300.00	1,300.00
September	438.83	1,051.71	1,300.00	1,300.00	1,300.00
October	487.59	1,103.56	1,300.00	1,300.00	1,300.00
November	536.35	1,155.40	1,300.00	1,300.00	1,300.00
December	585.11	1,207.25	1,300.00	1,300.00	1,300.00

SSU/ TROPICAL ISLES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER COLLECTION	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 & 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

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SSU/ TROPICAL PARK ALLOWANCE FOR FUNDS PRUDENTLY INVESTED		SCHEDULE 10-A COMMISSION APPROVED				
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/ UNIVERSITY SHORES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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	81.80	124.47	170.71
March	5.99	6.48	85.31	128.27	174.83
April	8.98	9.71	88.82	132.07	178.96
May	11.98	12.95	92.32	135.87	183.08
June	14.97	16.19	95.83	139.67	187.21
July	17.97	19.43	99.34	143.46	191.33
August	20.96	22.67	102.84	147.26	195.46
September	23.95	25.90	106.35	151.06	199.58
October	26.95	29.14	109.86	154.86	203.71
November	29.94	32.38	113.36	158.66	207.83
December	32.94	35.62	116.87	162.46	211.96

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SSU/ UNIVERSITY SHORES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED				SCHEDULE 10-B COMMISSION APPROVED	
WASTEWATER COLLECTION	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

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SSU/LAKE/VALENCIA TERRACE ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
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

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SSU/ VENETIAN VILLAGE ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-B COMMISSION APPROVED		
WASTEWATER COLLECTION	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

SSU/ WELAKA/SARATOGA HARBOUR ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-A COMMISSION APPROVED
WATER TREATMENT	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 & 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

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SSU/ WOODMERE
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED

SCHEDULE 10-A
COMMISSION APPROVED

WATER TREATMENT	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

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SSU/ WOOTENS ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
WATER TRANSMISSION & 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

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SSU/ ZEPHYR SHORES ALLOWANCE FOR FUNDS PRUDENTLY INVESTED			SCHEDULE 10-A COMMISSION APPROVED		
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 ALLOWANCE FOR FUNDS PRUDENTLY INVESTED					SCHEDULE 10-B COMMISSION APPROVED
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

Southern States Utilities Inc.
Unaccounted For Water Adjustment for Variable Expenses

Attachment A

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Unaccounted For Water Adjustment for Variable Expenses													
Plant Name	Gallons Pump/Prch (000's)	* UFW Percent	Excess Gallons (000's)	Excess Gallons gpm	Purchased Water	Purchased Power	1996 Chemicals	Total Variable	1996 Cost Per/1000	Excess Cost	ADJUSTMENTS		
											Purchase Water	Purchase Power	Chem.
UNIFORM PLANTS													
1 Amelia Island	419,359	11.86%	49,736	94.63	\$0	\$36,620	\$12,973	\$49,593	\$0.12	\$5,882	None	None	None
2 Apache Shores	5,555	1.86%	103	0.20	\$0	\$792	\$518	\$1,310	\$0.24	\$24	\$0	\$15	\$10
3 Beecher's Point	7,928	7.63%	605	1.15	\$25,404	\$552	\$0	\$25,956	\$3.27	\$1,980	None	None	None
4 Carlton Village	14,102	9.90%	1,396	2.66	\$0	\$2,761	\$261	\$3,022	\$0.21	\$299	\$0	\$273	\$26
5 Citrus Springs	203,865	7.88%	16,065	30.56	\$0	\$21,076	\$1,467	\$22,543	\$0.11	\$1,776	\$0	\$1,661	\$116
6 Deltona	3,038,671	1.56%	47,403	90.19	\$0	\$384,100	\$136,691	\$520,791	\$0.17	\$8,124	\$0	\$5,992	\$2,132
7 Druid Hills	45,456	4.20%	1,909	3.63	\$0	\$6,406	\$4,071	\$10,477	\$0.23	\$440	\$0	\$269	\$171
8 Fountains	3,998	3.63%	145	0.28	\$0	\$1,105	\$293	\$1,398	\$0.35	\$51	\$0	\$40	\$11
9 Golden Terrace	5,423	7.57%	411	0.78	\$7,773	\$0	\$0	\$7,773	\$1.43	\$588	\$588	\$0	\$0
10 Hobby Hills	7,442	1.76%	131	0.25	\$0	\$994	\$98	\$1,092	\$0.15	\$19	\$0	\$17	\$2
11 Holiday Haven	6,057	11.74%	711	1.35	\$17,452	\$0	\$0	\$17,452	\$2.88	\$2,049	\$2,049	\$0	\$0
12 Intercession City	21,472	12.31%	2,643	5.03	\$0	\$1,381	\$585	\$1,966	\$0.09	\$242	\$0	\$170	\$72
13 Interlachen Lakes/Pk Ma	14,684	14.85%	2,181	4.15	\$0	\$2,320	\$2,286	\$4,606	\$0.31	\$684	\$0	\$345	\$339
14 Keystone Heights	122,042	1.78%	2,172	4.13	\$0	\$19,269	\$2,988	\$22,257	\$0.18	\$396	\$0	\$343	\$53
15 Leisure Lakes	8,804	4.71%	415	0.79	\$0	\$1,105	\$1,595	\$2,700	\$0.31	\$127	\$0	\$52	\$75
16 Oak Forest	16,722	16.07%	2,687	5.11	\$0	\$1,911	\$287	\$2,198	\$0.13	\$353	\$0	\$307	\$46
17 Palm Port	6,215	2.36%	147	0.28	\$0	\$884	\$867	\$1,751	\$0.28	\$41	\$0	\$21	\$20
18 Palm Terrace	78,533	1.96%	1,539	2.93	\$93,333	\$3,534	\$146	\$97,013	\$1.24	\$1,901	\$1,829	\$69	\$3
19 Picciola Island	13,454	7.38%	993	1.89	\$0	\$2,209	\$98	\$2,307	\$0.17	\$170	\$0	\$163	\$7
20 Point O Woods	24,889	6.21%	1,546	2.94	\$0	\$3,559	\$518	\$4,077	\$0.16	\$253	\$0	\$221	\$32
21 Pomona Park	13,439	8.37%	1,125	2.14	\$0	\$2,504	\$867	\$3,371	\$0.25	\$282	\$0	\$210	\$73
22 Skycrest	8,567	7.14%	612	1.16	\$0	\$1,491	\$98	\$1,589	\$0.19	\$113	\$0	\$106	\$7
23 St. Johns Highlands	4,921	29.20%	1,437	2.73	\$0	\$736	\$769	\$1,505	\$0.31	\$439	\$0	\$215	\$225
24 Stone Mountain	2,845	48.77%	1,388	2.64	\$0	\$994	\$87	\$1,081	\$0.38	\$527	\$0	\$485	\$42
25 Tropical Park	36,764	3.29%	1,210	2.30	\$2,448	\$4,639	\$2,864	\$9,951	\$0.27	\$327	\$81	\$153	\$94
26 Westmont	13,854	1.98%	274	0.52	\$18,409	\$0	\$0	\$18,409	\$1.33	\$364	\$364	\$0	\$0
27 Woodmere	309,614	28.56%	88,426	168.24	\$0	\$30,361	\$8,727	\$39,088	\$0.13	\$11,164	None	None	None
UNIFORM TOTAL	4,454,675		227,408		\$164,819	\$531,303	\$179,154	\$875,276		\$38,620	\$4,912	\$11,127	\$3,556
NON UNIFORM PLANTS													
28 Buenaventura Lakes	624,873	3.50%	21,871	41.61	\$0	\$64,018	\$12,882	\$76,900	\$0.12	\$2,692	\$0	\$2,241	\$451
29 Geneva Lake Estates	13,585	7.22%	981	1.87	\$0	\$1,657	\$1,210	\$2,867	\$0.21	\$207	\$0	\$120	\$87
30 Keystone Club Estates	13,564	2.64%	358	0.68	\$0	\$1,878	\$122	\$2,000	\$0.15	\$53	\$0	\$50	\$3
31 Lehigh	482,637	3.63%	17,520	33.33	\$0	\$73,557	\$95,602	\$169,159	\$0.35	\$6,140	None	None	None
32 Remington Forest	11,057	5.47%	605	1.15	\$0	\$1,546	\$141	\$1,687	\$0.15	\$92	\$0	\$85	\$8
33 Spring Gardens	8,415	9.79%	824	1.57	\$0	\$1,317	\$65	\$1,382	\$0.16	\$135	\$0	\$129	\$6
34 Valencia Terrace	32,492	39.74%	12,912	24.57	\$0	\$5,214	\$298	\$5,512	\$0.17	\$2,190	None	None	None
NON UNIFORM TOTAL	1,186,623		55,070		\$0	\$149,187	\$110,320	\$259,507		\$11,510	\$0	\$2,623	\$556
TOTALS	5,641,298		282,478		\$164,819	\$680,490	\$289,474	\$1,134,783		\$50,130	\$4,912	\$13,750	\$4,112

*Actual percentages are reduced by Commission's approved acceptable level of 10 percent.

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SSU - WATER SYSTEMS WITH GROUND STORAGE

ATTACHMENT B

Item Description	AMELIA ISLAND	APPLE VALLEY	BEACON HILLS	BUENA- VENTURA	BURNT STORE	CHULUOTA
MAXIMUM DAY, 1994 (gallons)	2,110,842	960,000	2,849,200	2,753,000	239,040	488,000
MAXIMUM DAY, 1994 (gpm)	1,466	667	1,979	1,912	166	339
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	1,727,071	736,800	2,477,540	2,610,400	194,688	352,400
AVERAGE ANNUAL DAILY FLOW	798		941	1,188	101	0
EXCESS UNACCOUNTED-FOR-WATER (gpm)	94.63	0.00	0.00	41.61	0.00	0.00
CALCULATED PEAK HOUR (2*A5MDD)	3,454,142	1,473,600	4,955,080	5,220,800	389,376	704,800
REQUIRED FIRE FLOW (gallons)	180,000	72,000	180,000	300,000	150,000	72,000
REQUIRED FIRE FLOW (gpm)	1,000	600	1,500	2,500	1,250	600
AVERAGE NO. OF ERCS, 1994	2,187	1,001	3,401	7,075	724	692
AVERAGE NO. OF ERCS, 1996	2,449	1,043	3,749	7,506	967	721
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	2,583	1,064	3,962	7,731	1,089	735
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	2,650	1,074	4,069	7,846	1,150	742
SOURCE OF SUPPLY & PUMPING						
Supply Wells						
MAXIMUM SUPPLY WELL (gpm)	1,400	600	1,500	2,500	250	500
1996 TOTAL CAPACITY (gpm)	2,800	1,100	3,850	4,700	750	1,300
1996 RELIABLE CAPACITY (gpm)	1,400	500	2,350	2,200	500	800
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	100.00%	94.28%	52.72%	45.42%
High Service Pumping						
MAXIMUM HIGH SERVICE PUMP (gpm)	1,875	1,200	1,675	3,000	1,500	950
1996 TOTAL CAPACITY (gpm)	5,200	2,400	5,675	7,400	2,400	1,950
1996 RELIABLE CAPACITY (gpm)	2,645	1,200	4,000	4,400	900	1,450
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	N/A	N/A	100.00%	66.44%
WATER TREATMENT PLANT						
1996 TOTAL CAPACITY (gpm)					378	
1996 RELIABLE CAPACITY (gpm)					378	
COMMISSION APPROVED U&U WITH 1.5 YR MR	N/A	N/A	N/A	N/A	69.73%	N/A
TRANSMISSION AND DISTRIBUTION						
Finished Water Storage & Hydro-pneumatic Tanks						
1996 TOTAL CAPACITY (gal)	1,000,000	100,000	433,600	1,206,000	500,000	150,000
1996 RELIABLE CAPACITY (gal)	900,000	90,000	390,240	1,085,400	450,000	135,000
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	100.00%	100.00%	84.66%	100.00%
TRANSMISSION AND DISTRIBUTION LINES						
NO. OF LOTS CONNECTED, 1995	1,513	962	3,080	7,287	458	669
NO. OF LOTS CONNECTED, 1996	1,601	982	3,266	7,506	489	682
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	1,688	1,001	3,451	7,731	521	695
NO. OF LOTS AVAILABLE	2,467	1,591	3,178	6,725	4,347	1,055
COMMISSION APPROVED U&U WITH 1.0 YR MR	68.42%	62.92%	100.00%	100.00%	11.99%	65.88%

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ATTACHMENT B

SSU - WATER SYSTEMS WITH GROUND STORAGE

Item Description	CITRUS SPGS	DELTONA LAKES	DOL RAY MANOR	DRUID HILLS	FERN PARK	FOUNTAINS
MAXIMUM DAY, 1994 (gallons)	1,384,800	15,981,000	66,600	299,000	92,000	65,100
MAXIMUM DAY, 1994 (gpm)	962	11,098	46	208	64	45
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	960,200	15,200,200	57,120	240,800	80,200	37,820
AVERAGE ANNUAL DAILY FLOW	389	4,450				
EXCESS UNACCOUNTED-FOR-WATER (gpm)	30.57	90.19	0.00	3.63	0.00	0.28
CALCULATED PEAK HOUR (2*A5MDD)	1,920,400	30,400,400	114,240	481,600	160,400	75,640
REQUIRED FIRE FLOW (gallons)	180,000	300,000	0	72,000	0	60,000
REQUIRED FIRE FLOW (gpm)	1,500	2,500	0	600	0	500
AVERAGE NO. OF ERCS, 1994	1,960	24,895	75	331	182	30
AVERAGE NO. OF ERCS, 1996	2,078	26,279	75	331	183	40
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	2,135	26,943	75	331	183	47
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	2,164	27,276	75	331	183	51
SOURCE OF SUPPLY & PUMPING						
Supply Wells						
MAXIMUM SUPPLY WELL (gpm)	500		275	350	259	
1996 TOTAL CAPACITY (gpm)	1,500	17,230	525	550	259	300
1996 RELIABLE CAPACITY (gpm)	1,000	14,230	250	200	0	80
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	84.75%	100.00%	100.00%	100.00%	100.00%
High Service Pumping						
MAXIMUM HIGH SERVICE PUMP (gpm)	1,500	2,100	250	250	250	500
1996 TOTAL CAPACITY (gpm)	4,500	23,300	500	500	250	1,500
1996 RELIABLE CAPACITY (gpm)	3,000	21,200	250	250	0	1,000
COMMISSION APPROVED U&U WITH 1.5 YR MR	84.27%	100.00%	37.00%	100.00%	100.00%	57.64%
WATER TREATMENT PLANT						
1996 TOTAL CAPACITY (gpm)						
1996 RELIABLE CAPACITY (gpm)						
COMMISSION APPROVED U&U WITH 1.5 YR MR	N/A	N/A	N/A	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
Finished Water Storage & Hydropneumatic Tanks						
1996 TOTAL CAPACITY (gal)	500,000	7,000,000	8,000	30,000	17,000	20,000
1996 RELIABLE CAPACITY (gal)	450,000	6,300,000	7,200	27,000	15,300	18,000
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
TRANSMISSION AND DISTRIBUTION LINES						
NO. OF LOTS CONNECTED, 1995	1,840	23,327	59	247	177	32
NO. OF LOTS CONNECTED, 1996	1,892	23,932	59	247	177	38
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	1,944	24,537	59	247	178	45
NO. OF LOTS AVAILABLE	11,667	34,940	77	335	208	84
COMMISSION APPROVED U&U WITH 1.0 YR MR	16.66%	70.23%	76.62%	73.73%	85.58%	53.57%

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ATTACHMENT B

SSU - WATER SYSTEMS WITH GROUND STORAGE

Item Description	FOX RUN	HERMITS COVE	INTER- LACHEN	LAKE AJAY	LAKE BRANTLEY	LAKE HARRIETT
MAXIMUM DAY, 1994 (gallons)	69,000	80,800	101,400	105,070	41,000	140,000
MAXIMUM DAY, 1994 (gpm)	48	56	70	73	28	97
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	57,057	49,400	76,360	97,514	31,600	115,600
AVERAGE ANNUAL DAILY FLOW						
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.00	0.00	4.15	0.00	0.00	0.00
CALCULATED PEAK HOUR (2*A5MDD)	114,114	98,800	152,720	195,028	63,200	231,200
REQUIRED FIRE FLOW (gallons)	60,000	0	0	60,000	0	72,000
REQUIRED FIRE FLOW (gpm)	500	0	0	500	0	500
AVERAGE NO. OF ERCS, 1994	98	176	250	89	67	280
AVERAGE NO. OF ERCS, 1996	107	176	258	120	67	283
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	111	176	262	136	68	285
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	113	177	264	144	68	286
SOURCE OF SUPPLY & PUMPING						
Supply Wells						
MAXIMUM SUPPLY WELL (gpm)	500	110	180		100	600
1996 TOTAL CAPACITY (gpm)	850	110	340	200	100	600
1996 RELIABLE CAPACITY (gpm)	350	0	160	100	0	0
COMMISSION APPROVED U&U WITH 1.5 YR. MR	100.00%	100.00%	56.30%	100.00%	100.00%	100.00%
High Service Pumping						
MAXIMUM HIGH SERVICE PUMP (gpm)	350	120		160	100	400
1996 TOTAL CAPACITY (gpm)	850	240		320	100	400
1996 RELIABLE CAPACITY (gpm)	500	120		160	0	0
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	94.05%	N/A	100.00%	100.00%	100.00%
WATER TREATMENT PLANT						
1996 TOTAL CAPACITY (gpm)	503					
1996 RELIABLE CAPACITY (gpm)	455					
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	N/A	N/A	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
Finished Water Storage & Hydro pneumatic Tanks						
1996 TOTAL CAPACITY (gal)	50,000	23,000	30,500	15,000	8,000	25,000
1996 RELIABLE CAPACITY (gal)	45,000	20,700	27,450	13,500	7,200	22,500
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
TRANSMISSION AND DISTRIBUTION LINES						
NO. OF LOTS CONNECTED, 1995	103	175	250	96	67	280
NO. OF LOTS CONNECTED, 1996	107	176	253	111	67	282
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	111	176	262	125	68	283
NO. OF LOTS AVAILABLE	109	350	387	100	73	302
COMMISSION APPROVED U&U WITH 1.0 YR MR	100.00%	50.29%	67.70%	100.00%	93.15%	93.71%

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SSU - WATER SYSTEMS WITH GROUND STORAGE

ATTACHMENT B

Item Description	LEHIGH	LEISURE LAKES	MARCO ISLAND	MARCO SHORES	MARION OAKS	MEREDITH MANOR
MAXIMUM DAY, 1994 (gallons)	1,711,000	66,000	11,871,000	479,966	1,058,000	400,300
MAXIMUM DAY, 1994 (gpm)	1,188	46	8,244	333	735	278
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	1,661,200	50,200	9,924,600	403,171	896,000	357,260
AVERAGE ANNUAL DAILY FLOW	916		4,284	94	385	
EXCESS UNACCOUNTED-FOR-WATER (gpm)	33.33	0.79	0.00	0.00	0.00	0.00
CALCULATED PEAK HOUR (2*A5MDD)	3,322,400	100,400	19,849,200	806,342	1,792,000	714,520
REQUIRED FIRE FLOW (gallons)	240,000	60,000	1,080,000	180,000	750,000	0
REQUIRED FIRE FLOW (gpm)	2,000	500	4,500	750	2,500	500
AVERAGE NO. OF ERCS, 1994	8,898	244	13,983	432	2,644	734
AVERAGE NO. OF ERCS, 1996	9,254	249	14,708	526	2,871	734
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	9,443	250	14,943	574	2,984	734
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	9,538	251	15,060	597	3,041	734
SOURCE OF SUPPLY & PUMPING						
Supply Wells						
MAXIMUM SUPPLY WELL (gpm)	456	300			1,000	1,080
1996 TOTAL CAPACITY (gpm)	1,900	350	9,831		1,500	1,380
1996 RELIABLE CAPACITY (gpm)	1,444	50	7,747		1,000	300
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	100.00%	N/A	84.50%	92.66%
High Service Pumping						
MAXIMUM HIGH SERVICE PUMP (gpm)	1,250	200	5,000	1,200	600	800
1996 TOTAL CAPACITY (gpm)	4,250	400	22,700	2,700	1,200	1,150
1996 RELIABLE CAPACITY (gpm)	3,000	200	17,700	1,500	600	350
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	100.00%	80.72%	100.00%	100.00%
WATER TREATMENT PLANT						
1996 TOTAL CAPACITY (gpm)	1,736		6,944	500		
1996 RELIABLE CAPACITY (gpm)	1,736		6,944	500		
COMMISSION APPROVED U&U WITH 1.5 YR MR	71.31%	N/A	100.00%	92.15%	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
Finished Water Storage & Hydropneumatic Tanks						
1996 TOTAL CAPACITY (gal)	1,725,000	20,000	6,500,000	500,000	1,000,000	50,000
1996 RELIABLE CAPACITY (gal)	1,575,000	18,000	5,850,000	450,000	900,000	45,000
COMMISSION APPROVED U&U WITH 1.5 YR MR	84.38%	100.00%	100.00%	100.00%	100.00%	100.00%
TRANSMISSION AND DISTRIBUTION LINES						
NO. OF LOTS CONNECTED, 1995	5,681	247	5,986	518	2,601	639
NO. OF LOTS CONNECTED, 1996	5,821	249	6,083	568	2,708	640
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	6,011	250	6,180	618	2,816	640
NO. OF LOTS AVAILABLE	9,607	385	14,014	584	12,262	867
COMMISSION APPROVED U&U WITH 1.0 YR MR	62.57%	64.94%	44.10%	100.00%	22.97%	73.82%

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SSU - WATER SYSTEMS WITH GROUND STORAGE

ATTACHMENT B

Item Description	PALM PORT	PINE RIDGE EST.	PINEY WOODS	REMING'N FOREST	RIVER GROVE	SILVER LK OAKS
MAXIMUM DAY, 1994 (gallons)	41,700	124,000	112,967	87,780	49,100	15,700
MAXIMUM DAY, 1994 (gpm)	29	86	78	61	34	11
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	32,560	98,788	99,800	77,540	43,133	8,727
AVERAGE ANNUAL DAILY FLOW						
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.28	0.00	0.00	1.15	0.00	0.00
CALCULATED PEAK HOUR (2*A5MDD)	65,120	197,576	199,600	155,080	86,266	17,454
REQUIRED FIRE FLOW (gallons)	0	60,000	0	0	0	0
REQUIRED FIRE FLOW (gpm)	0	500	0	0	0	0
AVERAGE NO. OF ERCS, 1994	98	212	167	66	104	26
AVERAGE NO. OF ERCS, 1996	106	223	170	82	104	26
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	110	233	171	92	104	26
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	112	238	171	97	104	26
SOURCE OF SUPPLY & PUMPING						
Supply Wells						
MAXIMUM SUPPLY WELL (gpm)	100	325	300	48	135	40
1996 TOTAL CAPACITY (gpm)	100	685	440	48	135	40
1996 RELIABLE CAPACITY (gpm)	0	360	140	0	0	0
COMMISSION APPROVED U&U WITH 1.5 YR. MR	100.00%	26.85%	100.00%	100.00%	100.00%	100.00%
High Service Pumping						
MAXIMUM HIGH SERVICE PUMP (gpm)	60	250	200	380	160	70
1996 TOTAL CAPACITY (gpm)	120	500	200	600	320	140
1996 RELIABLE CAPACITY (gpm)	60	250	0	220	160	70
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	100.00%	100.00%	42.62%	31.15%
WATER TREATMENT PLANT						
1996 TOTAL CAPACITY (gpm)						
1996 RELIABLE CAPACITY (gpm)						
COMMISSION APPROVED U&U WITH 1.5 YR MR	N/A	N/A	N/A	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
Finished Water Storage & Hydro pneumatic Tanks						
1996 TOTAL CAPACITY (gal)	18,000	15,000	45,000	15,000	15,000	12,000
1996 RELIABLE CAPACITY (gal)	16,200	13,500	40,500	13,500	13,500	10,800
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	95.68%	100.00%	100.00%	53.61%
TRANSMISSION AND DISTRIBUTION LINES						
NO. OF LOTS CONNECTED, 1995	103	207	169	70	104	26
NO. OF LOTS CONNECTED, 1996	106	217	170	80	104	26
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	110	227	171	90	104	26
NO. OF LOTS AVAILABLE	137	292	215	87	119	53
COMMISSION APPROVED U&U WITH 1.0 YR MR	80.29%	77.74%	79.53%	100.00%	87.39%	49.06%

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ATTACHMENT B

Item Description	SILVER LK/ W. SHORES	ST. JOHNS H'LANDS	SUGAR MILL	SUGARMILL WOODS	SUNNY HILLS #1/5	SUNSHINE PARKWAY
MAXIMUM DAY, 1994 (gallons)	1,857,200	42,800	200,000	2,806,000	311,500	186,900
MAXIMUM DAY, 1994 (gpm)	1,290	30	139	1,949	216	130
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	1,796,720	32,907	158,000	2,479,400	269,400	118,740
AVERAGE ANNUAL DAILY FLOW			0	731		0
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.00	2.73	0.00	0.00	0.00	0.00
CALCULATED PEAK HOUR (2*A5MDD)	3,593,440	65,814	316,000	4,958,800	538,800	237,480
REQUIRED FIRE FLOW (gallons)	90,000	0	300,000	600,000	60,000	270,000
REQUIRED FIRE FLOW (gpm)	750	0	2,500	1,500	500	2,000
AVERAGE NO. OF ERCS, 1994	1,508	82	642	4,928	602	62
AVERAGE NO. OF ERCS, 1996	1,586	85	672	5,558	602	82
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	1,611	86	683	5,819	602	89
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	1,624	86	689	5,949	602	92
SOURCE OF SUPPLY & PUMPING						
Supply Wells						
MAXIMUM SUPPLY WELL (gpm)	1,425	75	120	600		1,000
1996 TOTAL CAPACITY (gpm)	3,450	75	330	4,800	650	2,000
1996 RELIABLE CAPACITY (gpm)	2,025	0	210	4,200	300	1,000
COMMISSION APPROVED U&U WITH 1.5 YR MR	68.59%	100.00%	70.98%	59.69%	72.11%	100.00%
High Service Pumping						
MAXIMUM HIGH SERVICE PUMP (gpm)	628	60	1,050	1,200	200	800
1996 TOTAL CAPACITY (gpm)	4,420	120	2,250	3,600	500	3,400
1996 RELIABLE CAPACITY (gpm)	3,470	60	1,200	2,400	300	2,600
COMMISSION APPROVED U&U WITH 1.5 YR MR	N/A	100.00%	N/A	N/A	100.00%	84.33%
WATER TREATMENT PLANT						
1996 TOTAL CAPACITY (gpm)			350			
1996 RELIABLE CAPACITY (gpm)			350			
COMMISSION APPROVED U&U WITH 1.5 YR MR	N/A	N/A	48.90%	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
Finished Water Storage & Hydropneumatic Tanks						
1996 TOTAL CAPACITY (gal)	50,000	16,000	500,000	500,000	60,000	108,000
1996 RELIABLE CAPACITY (gal)	45,000	14,400	450,000	450,000	54,000	97,200
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	100.00%	84.31%	100.00%	100.00%	100.00%
TRANSMISSION AND DISTRIBUTION LINES						
NO. OF LOTS CONNECTED, 1995	1265	84	636	2,508	435	13
NO. OF LOTS CONNECTED, 1996	1285	85	647	2,631	435	14
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	1306	86	658	2,755	435	15
NO. OF LOTS AVAILABLE	1648	118	661	8,252	5,377	40
COMMISSION APPROVED U&U WITH 1.0 YR MR	79.25%	72.88%	100.00%	33.39%	8.09%	37.50%

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ATTACHMENT B

Item Description	UNIVY SHORES	WELAKA	WOOD- MERE
MAXIMUM DAY, 1994 (gallons)	1,658,600	55,000	1,479,000
MAXIMUM DAY, 1994 (gpm)	1,152	38	1,027
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	1,559,860	38,940	1,398,000
AVERAGE ANNUAL DAILY FLOW	654		589
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.00	0.00	168.23
CALCULATED PEAK HOUR (2*A5MDD)	3,119,720	77,880	2,796,000
REQUIRED FIRE FLOW (gallons)	240,000	0	270,000
REQUIRED FIRE FLOW (gpm)	2,000	0	1,500
AVERAGE NO. OF ERCS, 1994	3,748	135	1,404
AVERAGE NO. OF ERCS, 1996	4,267	138	1,470
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	4,521	139	1,512
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	4,648	140	1,534
SOURCE OF SUPPLY & PUMPING			
Supply Wells			
MAXIMUM SUPPLY WELL (gpm)	1,500	186	2,000
1996 TOTAL CAPACITY (gpm)	5,100	296	3,000
1996 RELIABLE CAPACITY (gpm)	3,600	110	1,000
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	36.01%	93.84%
High Service Pumping			
MAXIMUM HIGH SERVICE PUMP (gpm)	4,000	150	1,100
1996 TOTAL CAPACITY (gpm)	7,980	300	3,100
1996 RELIABLE CAPACITY (gpm)	3,980	150	2,000
COMMISSION APPROVED U&U WITH 1.5 YR MR	86.14%	52.81%	N/A
WATER TREATMENT PLANT			
1996 TOTAL CAPACITY (gpm)			
1996 RELIABLE CAPACITY (gpm)			
COMMISSION APPROVED U&U WITH 1.5 YR MR	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION			
Finished Water Storage & Hydropneumatic Tanks			
1996 TOTAL CAPACITY (gal)	612,000	40,000	455,000
1996 RELIABLE CAPACITY (gal)	550,800	36,000	409,500
COMMISSION APPROVED U&U WITH 1.5 YR MR	100.00%	57.53%	100.00%
TRANSMISSION AND DISTRIBUTION LINES			
NO. OF LOTS CONNECTED, 1995	3,574	132	1,172
NO. OF LOTS CONNECTED, 1996	3,800	133	1,207
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	4,027	135	1,242
NO. OF LOTS AVAILABLE	5,100	249	1,189
COMMISSION APPROVED U&U WITH 1.0 YR MR	78.96%	54.22%	100.00%

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ATTACHMENT B

Item Description	APACHE SHORES	BAY LAKE ESTATES	BEECHERS POINT *	CARLTON VILLAGE	CITRUS PARK	CRYSTAL RIVER
MAXIMUM DAY, 1994 (gallons)	24,000	60,000	0	94,000	155,700	46,000
MAXIMUM DAY, 1994 (gpm)	17	42	0	65	108	32
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	20,200	54,000	0	86,000	142,940	38,600
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.20	0.00	1.15	2.66	0.00	0.00
CALCULATED PEAK HOUR (2*MDD FOR 1996)	33	83	0	131	216	64
REQUIRED FIRE FLOW (gallons)	0	0	0	0	0	0
REQUIRED FIRE FLOW (gpm)	0	0	0	0	0	0
AVERAGE NO. OF ERCS, 1994	153	69	94	126	348	72
AVERAGE NO. OF ERCS, 1995	153	70	103	137	348	74
AVERAGE NO. OF ERCS, 1996	153	72	110	147	352	76
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	153	74	116	157	357	78
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	153	74	119	162	359	79
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)	100	275		200	148	240
TOTAL CAPACITY (gpm)	150	275		300	285	390
RELIABLE CAPACITY (gpm)	50	0		100	137	150
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	66.27%	100.00%	N/A	100.00%	100.00%	46.73%
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)	58					58
RELIABLE CAPACITY (gpm)	29					29
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	56.78%	N/A	N/A	N/A	N/A	100.00%
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY(IES)	12,500	3,000		10,000	4,000	2,000
COMMISSION APPROVED U&U	100.00%	100.00%	N/A	100.00%	100.00%	100.00%
T/D LINES						
NO. OF LOTS CONNECTED, 1995	153	70	49	137	346	74
NO. OF LOTS CONNECTED, 1996	153	72	52	147	351	76
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	153	74	55	157	355	78
NO. OF LOTS AVAILABLE	293	100	85	343	335	91
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	52.22%	74.00%	64.71%	45.77%	100.00%	85.71%

* PLANT PURCHASES WATER

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ATTACHMENT B

Item Description	DEEP CREEK*	DAETWR SHORES*	E.LK HARRIS FRIENDLY C	ENTER-PRISE*	FERN TERRACE	FISHMAN HAVEN
MAXIMUM DAY, 1994 (gallons)	0	0	53,100	0	93,680	56,700
MAXIMUM DAY, 1994 (gpm)	0	0	37	0	65	39
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	0	0	45,740	0	79,300	41,656
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.00	0.00	0.00	0.00	0.00	0.00
CALCULATED PEAK HOUR (2*MDD FOR 1996)	0	0	74	0	130	79
REQUIRED FIRE FLOW (gallons)	Not Shown	N/A	0		0	0
REQUIRED FIRE FLOW (gpm)	750	0	0		0	0
AVERAGE NO. OF ERCS, 1994	3,479	132	195	258	124	136
AVERAGE NO. OF ERCS, 1995	3,746	131	197	270	127	136
AVERAGE NO. OF ERCS, 1996	3,918	131	198	283	128	136
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	4,090	131	200	297	130	137
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	4,176	131	201	304	131	138
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)			200		180	100
TOTAL CAPACITY (gpm)			300		180	100
RELIABLE CAPACITY (gpm)			100		0	0
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	100.00%	N/A	100.00%	100.00%
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)						
RELIABLE CAPACITY (gpm)						
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	N/A	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY(IIES)			6,500		3,000	10,000
COMMISSION APPROVED U&U	N/A	N/A	100.00%	N/A	100.00%	100.00%
T/D LINES						
NO. OF LOTS CONNECTED, 1995	3,166	124	195	225	125	136
NO. OF LOTS CONNECTED, 1996	3,317	124	197	236	127	136
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	3,456	124	198	248	128	137
NO. OF LOTS AVAILABLE	7,171	138	260	279	126	144
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	48.19%	89.86%	76.15%	88.89%	100.00%	100.00%

* PLANT PURCHASES WATER

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ATTACHMENT B

Item Description	GENEVA LAKE EST.	GOLDEN TERRACE*	GOSPEL ISLAND	GRAND TERRACE	HARMONY HOMES	HOBBY HILLS
MAXIMUM DAY, 1994 (gallons)	104,500	0	7,000	99,500	59,000	49,350
MAXIMUM DAY, 1994 (gpm)	73	0	5	69	41	34
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	90,540	0	5,800	93,800	36,360	42,540
EXCESS UNACCOUNTED-FOR-WATER (gpm)	1.87	0.78	0.00	0.00	0.00	0.25
CALCULATED PEAK HOUR (2*MDD FOR 1996)	145	0	10	138	82	69
REQUIRED FIRE FLOW (gallons)	0	0	0	60000	0	0
REQUIRED FIRE FLOW (gpm)	0	0	0	500	0	0
AVERAGE NO. OF ERCS, 1994	112	119	8	110	61	96
AVERAGE NO. OF ERCS, 1995	115	119	9	139	61	96
AVERAGE NO. OF ERCS, 1996	120	120	9	158	61	96
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	124	120	10	177	61	97
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	126	121	10	186	61	97
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)	180		50	600	300	175
TOTAL CAPACITY (gpm)	280		50	600	300	325
RELIABLE CAPACITY (gpm)	100		0	0	0	150
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	100.00%	N/A	100.00%	100.00%	100.00%	46.00%
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)			29			
RELIABLE CAPACITY (gpm)			0			
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	100.00%	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY(IES)	3,000		600	6,000	5,000	3,000
COMMISSION APPROVED U&U	100.00%	N/A	100.00%	100.00%	100.00%	100.00%
T/D LINES						
NO. OF LOTS CONNECTED, 1995	90	105	9	139	61	95
NO. OF LOTS CONNECTED, 1996	93	106	9	158	61	96
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	96	106	10	177	61	97
NO. OF LOTS AVAILABLE	139	120	25	111	62	125
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	69.06%	88.33%	40.00%	100.00%	100.00%	77.60%

* PLANT PURCHASES WATER

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Item Description	HOLIDAY HAVEN*	HOLIDAY HEIGHTS	IMPERIAL TERRACE	INTERC'N CITY	JUNGLE DEN*	KEYSTONE CLUB **
MAXIMUM DAY, 1994 (gallons)	0	33,000	103,000	136,190	0	126,000
MAXIMUM DAY, 1994 (gpm)	0	23	72	95	0	88
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	0	29,600	86,000	110,590	0	126,000
EXCESS UNACCOUNTED-FOR-WATER (gpm)	1.35	0.00	0.00	5.03	0.00	0.68
CALCULATED PEAK HOUR (2*MDD FOR 1996)	0	46	143	189	0	175
REQUIRED FIRE FLOW (gallons)	0	60,000	0	0	0	0
REQUIRED FIRE FLOW (gpm)	0	500	0	0	0	0
AVERAGE NO. OF ERCS, 1994	114	52	243	254	113	160
AVERAGE NO. OF ERCS, 1995	115	52	245	262	113	163
AVERAGE NO. OF ERCS, 1996	115	52	246	267	113	169
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	115	52	247	272	113	174
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	116	52	248	275	113	177
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)		220	400	250		375
TOTAL CAPACITY (gpm)		220	400	325		750
RELIABLE CAPACITY (gpm)		0	0	75		375
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	100.00%	100.00%	100.00%	N/A	51.37%
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)						
RELIABLE CAPACITY (gpm)						
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	N/A	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY(IES)		3,000	3,000	5,000		8,000
COMMISSION APPROVED U&U	N/A	100.00%	100.00%	100.00%	N/A	100.00%
T/D LINES						
NO. OF LOTS CONNECTED, 1995	113	52	243	257	113	154
NO. OF LOTS CONNECTED, 1996	114	53	244	262	113	159
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	115	53	246	268	113	164
NO. OF LOTS AVAILABLE	166	53	241	546	135	250
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	69.28%	100.00%	100.00%	49.08%	83.70%	65.60%

* PLANT PURCHASES WATER

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ATTACHMENT B

Item Description	KEYSTONE HEIGHTS	KINGS- WOOD*	LAKE CONWAY*	LAKEVIEW LAKESIDE	VILLAS	LEILANI
MAXIMUM DAY, 1994 (gallons)	656,000	0	0	544,000	7,600	381,500
MAXIMUM DAY, 1994 (gpm)	456	0	0	378	5	265
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	543,400	0	0	298,800	7,620	252,540
EXCESS UNACCOUNTED-FOR-WATER (gpm)	4.13	0.00	0.00	0.00	0.00	0.00
CALCULATED PEAK HOUR (2*MDD FOR 1996)	911	0	0	756	11	530
REQUIRED FIRE FLOW (gallons)	120000	0	N/A	60000	0	60000
REQUIRED FIRE FLOW (gpm)	1000	0	0	500	0	500
AVERAGE NO. OF ERCS, 1994	1173	61	84	87	12	391
AVERAGE NO. OF ERCS, 1995	1179	61	84	90	12	395
AVERAGE NO. OF ERCS, 1996	1187	61	84	92	12	395
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	1195	61	84	95	12	396
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	1199	61	84	97	12	397
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)	550			1000	25	370
TOTAL CAPACITY (gpm)	1230			1400	25	470
RELIABLE CAPACITY (gpm)	680			400	0	100
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	100.00%	N/A	N/A	100.00%	100.00%	100.00%
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)				393		
RELIABLE CAPACITY (gpm)				294		
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	N/A	100.00%	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY(IES)	10,000			15,000	1,000	20,000
COMMISSION APPROVED U&U	100.00%	N/A	N/A	100.00%	100.00%	100.00%
T/D LINES						
NO. OF LOTS CONNECTED, 1995	984	61	84	90	12	393
NO. OF LOTS CONNECTED, 1996	990	61	84	92	12	395
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	997	61	84	95	12	396
NO. OF LOTS AVAILABLE	1673	68	89	252	23	413
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	59.59%	89.71%	94.38%	37.70%	52.17%	100.00%

* PLANT PURCHASES WATER

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ATTACHMENT B

Item Description	MORNING- VIEW	OAK FORREST	OAK- WOOD*	PALISADES	PALMS MH PARK	PALM TERRACE
MAXIMUM DAY, 1994 (gallons)	28,900	140,000	0	146,000	12,990	183,800
MAXIMUM DAY, 1994 (gpm)	20	97	0	101	9	128
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	17,540	111,600	0	122,100	10,574	151,660
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.00	5.11	0.00	0.00	0.00	2.93
CALCULATED PEAK HOUR (2*MDD FOR 1996)	40	194	0	203	18	255
REQUIRED FIRE FLOW (gallons)	0	0	0	60,000	0	60,000
REQUIRED FIRE FLOW (gpm)	500	500	0	500	0	500
AVERAGE NO. OF ERCS, 1994	46	147	201	51	59	1,204
AVERAGE NO. OF ERCS, 1995	46	149	203	60	59	1,204
AVERAGE NO. OF ERCS, 1996	46	151	206	73	59	1,206
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	47	153	209	86	59	1,208
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	47	154	210	92	59	1,209
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)	425	480		800	130	160
TOTAL CAPACITY (gpm)	425	630		800	130	160
RELIABLE CAPACITY (gpm)	0	150		0	0	0
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	100.00%	100.00%	N/A	100.00%	100.00%	100.00%
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)					87	
RELIABLE CAPACITY (gpm)					58	
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	N/A	N/A	100.00%	N/A
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY(IES)	4,500	10,000		15,000	1,500	3,000
COMMISSION APPROVED U&U	100.00%	100.00%	N/A	100.00%	100.00%	100.00%
T/D LINES						
NO. OF LOTS CONNECTED, 1995	36	143	203	40	59	1,181
NO. OF LOTS CONNECTED, 1996	36	145	203	48	59	1,183
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	36	147	209	57	59	1,185
NO. OF LOTS AVAILABLE	42	287	191	141	87	1,213
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	85.71%	51.22%	100.00%	40.43%	67.82%	100.00%

* PLANT PURCHASES WATER

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Item Description	PALM VALLEY *	PICCIOLA ISLAND	PINE RIDGE	POINT O'WOODS	POMONA PARK	POSTMSTR VILLAGE
MAXIMUM DAY, 1994 (gallons)	0	83,100	793,000	132,000	84,600	114,500
MAXIMUM DAY, 1994 (gpm)	0	58	551	92	59	80
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	0	78,420	670,000	120,200	62,740	112,540
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.00	1.89	0.00	2.94	2.14	0.00
CALCULATED PEAK HOUR (2*MDD FOR 1996)	0	115	1,101	183	118	159
REQUIRED FIRE FLOW (gallons)	0	0	180000	40000	0	0
REQUIRED FIRE FLOW (gpm)	0	0	1500	750	0	0
AVERAGE NO. OF ERCS, 1994	226	135	1415	341	182	155
AVERAGE NO. OF ERCS, 1995	235	135	1574	358	185	158
AVERAGE NO. OF ERCS, 1996	242	140	1732	367	188	161
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	250	143	1890	375	191	165
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	254	144	1969	380	193	166
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)		175	600	750	60	200
TOTAL CAPACITY (gpm)		275	1150	1250	95	400
RELIABLE CAPACITY (gpm)		100	550	500	35	200
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	100.00%	100.00%	100.00%	100.00%	85.16%
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)				294		
RELIABLE CAPACITY (gpm)				196		
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	N/A	100.00%	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY(IES)		5,000	16,000	10,000	5,000	8,000
COMMISSION APPROVED U&U	N/A	100.00%	100.00%	100.00%	100.00%	100.00%
T/D LINES						
NO. OF LOTS CONNECTED, 1995	209	135	743	358	169	158
NO. OF LOTS CONNECTED, 1996	216	137	817	367	172	161
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	223	140	892	375	175	165
NO. OF LOTS AVAILABLE	210	213	3828	415	535	345
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	100.00%	65.73%	23.30%	90.36%	32.71%	47.83%

* PLANT PURCHASES WATER

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ATTACHMENT B

Item Description	QUAIL RIDGE	ROSE- MONT	SALT SPRINGS	SAMIRA VILLAS	SKY- CREST	SPRING GARDENS
MAXIMUM DAY, 1994 (gallons)	27,000	153,000	202,000	8,900	61,700	55,050
MAXIMUM DAY, 1994 (gpm)	19	106	140	6	43	38
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	22,200	140,000	193,000	4,847	63,810	49,530
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.00	0.00	0.00	0.00	1.16	1.57
CALCULATED PEAK HOUR (2*MDD FOR 1996)	38	213	281	12	86	76
REQUIRED FIRE FLOW (gallons)	60000	0	40,000	0	60,000	0
REQUIRED FIRE FLOW (gpm)	500	500	750	0	500	500
AVERAGE NO. OF ERCS, 1994	15	124	162	13	114	122
AVERAGE NO. OF ERCS, 1995	22	129	162	13	116	126
AVERAGE NO. OF ERCS, 1996	26	131	164	13	117	129
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	30	134	165	13	119	133
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	32	135	166	13	119	135
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)	650	800	500	85	500	90
TOTAL CAPACITY (gpm)	650	865	633	85	675	180
RELIABLE CAPACITY (gpm)	0	65	133	0	175	90
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)						
RELIABLE CAPACITY (gpm)						
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	N/A	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY(IES)	6,500	10,000	15,000	1,500	5,000	1,500
COMMISSION APPROVED U&U	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
T/D LINES						
NO. OF LOTS CONNECTED, 1995	22	129	114	2	116	126
NO. OF LOTS CONNECTED, 1996	26	131	115	2	117	129
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	30	134	116	2	119	133
NO. OF LOTS AVAILABLE	114	150	160	13	122	180
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	26.32%	89.33%	72.50%	15.38%	100.00%	73.89%

* PLANT PURCHASES WATER

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DOCKET NO. 950495-WS
U/U - WATER SYSTEMS W/OUT STORAGE

ATTACHMENT B

Item Description	STONE MOUNTAIN	SUNNY HILLS	TROPICAL PARK	VALENCIA TERRACE	VENETIAN VILLAGE	WEST- MONT*
MAXIMUM DAY, 1994 (gallons)	24,600	19,000	187,700	251,000	65,600	0
MAXIMUM DAY, 1994 (gpm)	17	13	130	174	46	0
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	20,026	8,400	151,980	380,220	43,500	0
EXCESS UNACCOUNTED-FOR-WATER (gpm)	2.64	0.00	2.30	24.57	0.00	0.52
CALCULATED PEAK HOUR (2*MDD FOR 1996)	34	26	261	349	91	0
REQUIRED FIRE FLOW (gallons)	0	60,000	0	60,000	0	N/A
REQUIRED FIRE FLOW (gpm)	0	500	0	500	0	0
AVERAGE NO. OF ERCS, 1994	7	4	549	323	135	130
AVERAGE NO. OF ERCS, 1995	7	4	549	323	139	134
AVERAGE NO. OF ERCS, 1996	8	4	550	323	142	137
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	8	4	551	323	145	141
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	8	4	552	323	147	142
SOURCE OF SUPPLY & PUMPING						
Supply Wells & Pumping						
MAXIMUM SUPPLY WELL (gpm)	100	200	250	750	210	
TOTAL CAPACITY (gpm)	100	200	350	1,100	310	
RELIABLE CAPACITY (gpm)	0	0	100	350	100	
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	100.00%	100.00%	100.00%	100.00%	100.00%	N/A
WATER TREATMENT PLANT						
TOTAL CAPACITY (gpm)						
RELIABLE CAPACITY (gpm)						
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	N/A	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION						
HYDROPNEUMATIC TANKS						
HYDRO TANK CAPACITY (IES)	1,000	7,500	10,000	5,000	4,000	
COMMISSION APPROVED U&U	100.00%	100.00%	100.00%	100.00%	100.00%	N/A
T/D LINES						
NO. OF LOTS CONNECTED, 1995	7	4	532	323	139	134
NO. OF LOTS CONNECTED, 1996	8	4	533	323	142	137
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	8	4	534	323	145	141
NO. OF LOTS AVAILABLE	22	491	671	340	223	167
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	36.36%	1.00%	79.58%	100.00%	65.02%	84.43%

* PLANT PURCHASES WATER

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DOCKET NO. 950495-WS
U/U - WATER SYSTEMS W'OUT STORAGE

ATTACHMENT B

Item Description	WIND SONG	WOOTENS	ZEPHYR SHORES
MAXIMUM DAY, 1994 (gallons)	44,800	8,120	121,000
MAXIMUM DAY, 1994 (gpm)	31	6	84
AVG. FIVE MAX. DAY DEMAND (A5MDD, gal)	35,420	7,792	89,600
EXCESS UNACCOUNTED-FOR-WATER (gpm)	0.00	0.00	0.00
CALCULATED PEAK HOUR (2*MDD FOR 1996)	62	11	168
REQUIRED FIRE FLOW (gallons)	0	0	0
REQUIRED FIRE FLOW (gpm)	0	0	500
AVERAGE NO. OF ERCS, 1994	106	22	508
AVERAGE NO. OF ERCS, 1995	107	24	513
AVERAGE NO. OF ERCS, 1996	108	25	517
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	109	27	520
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	110	27	522
SOURCE OF SUPPLY & PUMPING			
Supply Wells & Pumping			
MAXIMUM SUPPLY WELL (gpm)	180	25	120
TOTAL CAPACITY (gpm)	180	25	120
RELIABLE CAPACITY (gpm)	0	0	0
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	100.00%	100.00%	100.00%
WATER TREATMENT PLANT			
TOTAL CAPACITY (gpm)			
RELIABLE CAPACITY (gpm)			
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	N/A	N/A
TRANSMISSION AND DISTRIBUTION			
HYDROPNEUMATIC TANKS			
HYDRO TANK CAPACITY(IES)	4,000	500	7,500
COMMISSION APPROVED U&U	100.00%	100.00%	100.00%
T/D LINES			
NO. OF LOTS CONNECTED, 1995	106	24	495
NO. OF LOTS CONNECTED, 1996	107	25	498
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	108	27	502
NO. OF LOTS AVAILABLE	106	52	647
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	100.00%	51.92%	77.59%

* PLANT PURCHASES WATER

Item Description	AMELIA ISLAND	APACHE SHORES	APPLE VALLEY *	BEACON HILLS	BEECHER'S POINT	BUENA- VENTURA	BURNT STORE	CHULUOTA
PERMITTED PLANT CAPACITY - 1996	950,000	17,000	N/A	836,000	15,000	1,800,000	250,000	100,000
EFFLUENT DISPOSAL CAPACITY - 1996	950,000	17,000	N/A	836,000	15,000	1,930,000	250,000	100,000
AVERAGE DAILY FLOW, MAX MONTH, 1994	844,484	12,000	N/A	783,323	8,194	1,614,839	135,968	42,226
AVERAGE ANNUAL DAILY FLOW, 1994 (AADF shown when permit based on this flow)				685,329		1,428,959		
EXCESSIVE INFILTRATION & INFLOW (GAL) AMOUNT OF EXCESSIVE I&I	0	0	0	0	0	0	0	0
AVERAGE NO. OF ERCS, 1994	1,935	111	181	3,229	45	7,010	554	133
AVERAGE NO. OF ERCS, 1995	2,071	111	180	3,307	45	7,287	575	134
AVERAGE NO. OF ERCS, 1996	2,203	111	180	3,498	45	7,506	625	135
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	2,335	111	181	3,688	45	7,660	676	136
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	2,401	111	182	3,783	45	7,846	701	137
TREATMENT AND DISPOSAL PLANT								
Wastewater Treatment Plant COMMISSION APPROVED U&U WITH 1.5 YEAR MR	100.00%	70.59%	N/A	100.00%	54.63%	88.85%	68.82%	43.50%
Effluent Disposal COMMISSION APPROVED U&U WITH 1.5 YEAR MR	100.00%	70.59%	N/A	100.00%	54.63%	82.87%	68.82%	43.50%
COLLECTION SYSTEM AND PUMPING								
NO. OF LOTS CONNECTED, 1995	1,363	111	163	2,917	45	7,287	385	134
NO. OF LOTS CONNECTED, 1996	1,450	111	164	3,085	45	7,437	419	135
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	1,537	111	165	3,253	45	7,660	452	136
NO. OF LOTS AVAILABLE	2,467	195	188	3,178	62	6,725	4,347	155
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	62.30%	56.92%	87.77%	100.00%	72.58%	100.00%	10.40%	87.74%

* - PLANT PURCHASES WASTEWATER TREATMENT

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SSU - WASTEWATER SYSTEMS

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Item Description	CITRUS PARK	CITRUS SPRINGS	DEEP CREEK*	DELTONA LAKES	ENTER- PRISE*	FISHMAN HAVEN	FL. CENT. COMM. PK	FOX RUN*
PERMITTED PLANT CAPACITY - 1996	64,000	200,000	N/A	1,200,000	N/A	25,000	95,000	N/A
EFFLUENT DISPOSAL CAPACITY - 1996	64,000	200,000	N/A	1,400,000	N/A	25,000	95,000	N/A
AVERAGE DAILY FLOW, MAX MONTH, 1994	48,323	134,033	N/A	1,132,710	N/A	17,467	56,267	N/A
AVERAGE ANNUAL DAILY FLOW, 1994 (AADF shown when permit based on this flow)	45,153							
EXCESSIVE INFILTRATION & INFLOW (GAL) AMOUNT OF EXCESSIVE I&I	0	0	0	0	0	0	0	0
AVERAGE NO. OF ERCS, 1994	284	704	3,612	5,025		141	157	97
AVERAGE NO. OF ERCS, 1995	265	707	3,916	5,051		141	181	102
AVERAGE NO. OF ERCS, 1996	268	711	4,112	5,095		141	197	106
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	272	715	4,309	5,139		141	213	109
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	274	717	4,407	5,161		141	221	111
TREATMENT AND DISPOSAL PLANT								
Wastewater Treatment Plant COMMISSION APPROVED U&U WITH 1.5 YEAR MR	73.22%	68.25%	N/A	100.00%	N/A	69.87%	83.37%	N/A
Effluent Disposal COMMISSION APPROVED U&U WITH 1.5 YEAR MR	73.22%	68.25%	N/A	83.10%	N/A	69.87%	83.37%	N/A
COLLECTION SYSTEM AND PUMPING								
NO. OF LOTS CONNECTED, 1995	263	680	3,251	4,619		141	51	102
NO. OF LOTS CONNECTED, 1996	267	683	3,414	4,659	167	141	55	106
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	270	687	3,577	4,699	181	141	60	109
NO. OF LOTS AVAILABLE	367	1,084	7,285	5,000	228	144	71	109
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	73.57%	63.38%	49.10%	93.98%	79.39%	100.00%	84.51%	100.00%

* - PLANT PURCHASES WASTEWATER TREATMENT

Item Description	HOLIDAY HAVEN	JUNGLE DEN	LEHIGH	LEILANI	LEISURE LAKES	MARCO ISLAND	MARCO SHORES	MARION OAKS
PERMITTED PLANT CAPACITY - 1996	25,000	25,000	2,100,000	150,000	50,000	3,500,000	90,000	275,000
EFFLUENT DISPOSAL CAPACITY - 1996	25,000	25,000	2,100,000	150,000	50,000	3,500,000	90,000	275,000
AVERAGE DAILY FLOW, MAX MONTH, 1994	18,700	16,613	1,773,710	172,964	18,129	2,438,000	62,000	170,129
AVERAGE ANNUAL DAILY FLOW, 1994 (AADF shown when permit based on this flow)	14,773	13,493			10,195	1,792,159	46,995	
EXCESSIVE INFILTRATION & INFLOW (GAL) AMOUNT OF EXCESSIVE I&I	1,714	3,925	0	0	0	0	0	0
AVERAGE NO. OF ERCS, 1994	96	117	7,093	397	230	5,109	314	1,390
AVERAGE NO. OF ERCS, 1995	96	117	7,235	398	233	5,125	400	1,393
AVERAGE NO. OF ERCS, 1996	96	118	7,390	399	235	5,142	450	1,407
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	96	118	7,546	400	237	5,158	500	1,421
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	96	119	7,624	401	238	5,166	547	1,428
TREATMENT AND DISPOSAL PLANT								
Wastewater Treatment Plant COMMISSION APPROVED U&U WITH 1.5 YEAR MR	52.23%	38.93%	90.78%	100.00%	37.52%	51.78%	91.00%	63.56%
Effluent Disposal COMMISSION APPROVED U&U WITH 1.5 YEAR MR	52.23%	38.93%	90.78%	100.00%	37.52%	51.78%	91.00%	63.56%
COLLECTION SYSTEM AND PUMPING								
NO. OF LOTS CONNECTED, 1995	94	117	4,342	250	233	1,970	400	1,323
NO. OF LOTS CONNECTED, 1996	94	118	4,498	399	235	1,976	450	1,337
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	94	118	4,654	400	237	1,982	500	1,350
NO. OF LOTS AVAILABLE	166	135	5,982	413	385	1,334	584	1,610
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	56.63%	87.41%	77.67%	100.00%	61.56%	100.00%	85.62%	83.85%

* - PLANT PURCHASES WASTEWATER TREATMENT

Item Description	MEREDITH MANOR*	MORNING- VIEW	PALM PORT	PALM TERRACE	PARK MANOR	POINT O'WOODS	SALT SPRINGS	SILVER LK OAKS
PERMITTED PLANT CAPACITY - 1996	N/A	20,000	50,000	130,000	15,000	58,000	85,000	12,000
EFFLUENT DISPOSAL CAPACITY - 1996	N/A	20,000	50,000	130,000	15,000	58,000	34,000	12,000
AVERAGE DAILY FLOW, MAX MONTH, 1994	N/A	8,710	25,233	147,742	13,194	20,226	29,129	7,290
AVERAGE ANNUAL DAILY FLOW, 1994 (AADF shown when permit based on this flow)								
EXCESSIVE INFILTRATION & INFLOW (GAL) AMOUNT OF EXCESSIVE I&I	0	0	0	0	0	0	0	0
AVERAGE NO. OF ERCS, 1994	34	46	98	1,023	34	137	160	26
AVERAGE NO. OF ERCS, 1995	34	46	103	1,024	37	152	151	26
AVERAGE NO. OF ERCS, 1996	35	46	107	1,026	38	160	151	26
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	35	46	110	1,027	41	169	151	26
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	35	46	112	1,028	42	173	151	26
TREATMENT AND DISPOSAL PLANT								
Wastewater Treatment Plant COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	43.55%	57.68%	100.00%	100.00%	44.04%	32.34%	60.75%
Effluent Disposal COMMISSION APPROVED U&U WITH 1.5 YEAR MR	N/A	43.55%	57.68%	100.00%	100.00%	44.04%	80.85%	60.75%
COLLECTION SYSTEM AND PUMPING								
NO. OF LOTS CONNECTED, 1995	28	36	103	1,024	33	152	110	26
NO. OF LOTS CONNECTED, 1996	29	36	107	1,026	34	160	110	26
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	29	36	110	1,027	36	169	110	26
NO. OF LOTS AVAILABLE	34	48	137	1,189	35	191	185	53
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	85.29%	75.00%	80.29%	86.38%	100.00%	88.48%	59.46%	50.90%

* - PLANT PURCHASES WASTEWATER TREATMENT

Item Description	SOUTH FORTY	SPRING GARDENS	SUGAR-MILL	SUGARMILL WOODS	SUNNY HILLS	SUNSHINE PARKWAY	TROPICAL ISLE	UNIVY SHORES
PERMITTED PLANT CAPACITY - 1996	50,000	20,000	270000	500000	50000	150,000	50,000	1,145,000
EFFLUENT DISPOSAL CAPACITY - 1996	50,000	20,000	270000	500000	50000	150,000	50,000	1,145,000
AVERAGE DAILY FLOW, MAX MONTH, 1994	35,806	87,200	160000	261194	29419	86,933	35,033	1,000,226
AVERAGE ANNUAL DAILY FLOW, 1994 (AADF shown when permit based on this flow)								
EXCESSIVE INFILTRATION & INFLOW (GAL) AMOUNT OF EXCESSIVE I&I	0	0	0	0	0	0	0	0
AVERAGE NO. OF ERCS, 1994	65	122	629	4,773	179	73	220	3,448
AVERAGE NO. OF ERCS, 1995	66	126	648	5,116	179	84	250	3,601
AVERAGE NO. OF ERCS, 1996	67	129	660	5,366	180	89	275	3,810
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	68	133	672	5,615	180	95	298	4,019
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	69	135	679	5,739	181	98	286	4,123
TREATMENT AND DISPOSAL PLANT								
Wastewater Treatment Plant COMMISSION APPROVED U&U WITH 1.5 YEAR MR	76.02%	100.00%	63.97%	62.81%	59.50%	77.80%	91.09%	100.00%
Effluent Disposal COMMISSION APPROVED U&U WITH 1.5 YEAR MR	76.02%	100.00%	63.97%	62.81%	59.50%	77.80%	91.09%	100.00%
COLLECTION SYSTEM AND PUMPING								
NO. OF LOTS CONNECTED, 1995	34		630	2,432	176	10	250	3,338
NO. OF LOTS CONNECTED, 1996	34	129	642	2,550	177	10	274	3,531
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	35	133	654	2,669	177	11	298	3,725
NO. OF LOTS AVAILABLE	52	180	661	8,252	504	56	334	4,275
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	67.31%	73.89%	100.00%	32.34%	35.12%	19.64%	89.22%	87.13%

* - PLANT PURCHASES WASTEWATER TREATMENT

DOCKET NO. 950495-WS
SSU - WASTEWATER SYSTEMS

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Item Description	VALENCIA TERRACE	VENETIAN VILLAGE	WOOD- MERE	ZEPHYR SHORES
PERMITTED PLANT CAPACITY - 1996	99,000	36,000	500,000	40,000
EFFLUENT DISPOSAL CAPACITY - 1996	99,000	36,000	500,000	40,000
AVERAGE DAILY FLOW, MAX MONTH, 1994	78,452	35,581	466,226	27,258
AVERAGE ANNUAL DAILY FLOW, 1994 (AADF shown when permit based on this flow)				
EXCESSIVE INFILTRATION & INFLOW (GAL) AMOUNT OF EXCESSIVE I&I	0	0	0	0
AVERAGE NO. OF ERCS, 1994	323	87	1,343	505
AVERAGE NO. OF ERCS, 1995	323	89	1,356	510
AVERAGE NO. OF ERCS, 1996	323	90	1,391	514
AVERAGE NO. OF ERCS, 1997 [1.0 YR MR]	323	92	1,425	518
AVERAGE NO. OF ERCS, 1997.5 [1.5 YR MR]	323	92	1,442	520
<u>TREATMENT AND DISPOSAL PLANT</u>				
Wastewater Treatment Plant				
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	79.24%	100.00%	100.00%	70.17%
Effluent Disposal				
COMMISSION APPROVED U&U WITH 1.5 YEAR MR	79.24%	100.00%	100.00%	70.17%
<u>COLLECTION SYSTEM AND PUMPING</u>				
NO. OF LOTS CONNECTED, 1995	323	89	1,126	492
NO. OF LOTS CONNECTED, 1996	323	90	1,154	496
NO. OF LOTS CONNECTED, 1997 [1.0 YR MR]	323	92	1,183	499
NO. OF LOTS AVAILABLE	340	107	1,189	647
COMMISSION APPROVED U&U WITH 1.0 YEAR MR	100.00%	85.98%	100.00%	77.13%

* - PLANT PURCHASES WASTEWATER TREATMENT

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SOUTHERN STATES UTILITIES, INC.

ATTACHMENT C

DOCKET NO. 950495-WS

COMMISSION APPROVED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION- APPROVED GALLONS BEFORE CONSERVATION	FPSC APPROVED ADJUSTMENTS TO GALLONS DUE TO CONSERVATION	FPSC APPROVED 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

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ATTACHMENT C

COMMISSION APPROVED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION- APPROVED GALLONS BEFORE <u>CONSERVATION</u>	FPSC APPROVED ADJUSTMENTS TO GALLONS DUE <u>TO CONSERVATION</u>	FPSC APPROVED PROJECTED TEST YEAR <u>GALLONS</u>
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

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ATTACHMENT C

DOCKET NO. 950495-WS

COMMISSION APPROVED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION- APPROVED GALLONS BEFORE <u>CONSERVATION</u>	FPSC APPROVED ADJUSTMENTS TO GALLONS DUE <u>TO CONSERVATION</u>	FPSC APPROVED PROJECTED TEST YEAR <u>GALLONS</u>
Lake Harriet Est.	25,383,588		25,383,588
Lakeview Villas	795,840		795,840
Lellani Heights	43,556,153		43,556,153
Leisure Lakes (Cov. Bridge)	7,291,405		7,291,405
Marco Shores	25,538,588		25,538,588
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
Pailsades 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

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SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
COMMISSION APPROVED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

ATTACHMENT C

SYSTEM NAME	FROM THE 7/31/96 AGENDA: COMMISSION- APPROVED GALLONS BEFORE CONSERVATION	FPSC APPROVED ADJUSTMENTS TO GALLONS DUE TO CONSERVATION	FPSC APPROVED 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

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SOUTHERN STATES UTILITIES, INC.

ATTACHMENT C

DOCKET NO. 950495-WS

COMMISSION APPROVED BILLING DETERMINANTS FOR THE WATER GALLONAGE CHARGE

	FROM THE 7/31/98 AGENDA: COMMISSION- APPROVED GALLONS BEFORE CONSERVATION	FPSC APPROVED ADJUSTMENTS TO GALLONS DUE TO CONSERVATION	FPSC APPROVED PROJECTED TEST YEAR GALLONS
SYSTEM NAME			
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	(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	(53,057,841)	3,509,062,515
	TOTAL FPSC	(90,661,168)	10,222,626,547

[a] Plant	[d] 1994 Bills	[f] 1994 Gallons	[h] Average Usage [ft ³ /d]	[j] 1995 Bill Projection Factor	[l] 1995 Projected Bills [i*d]	[n] 1996 Bill Projection Factor	[p] 1996 Projected Bills [n*i]	[t] Commission Projected 1996 Gallons [p*h]	[u] Commission Projected 1996 ERCs
Amelia Island [5]	17,425	326,887,107	18,760	8.80%	18,958	8.80%	20,627	386,950,652	31,554
Apache Shores	1,823	3,450,738	1,893	0.00%	1,823	0.00%	1,823	3,450,738	1,823
Apple Valley	11,397	122,074,074	10,711	1.74%	11,595	1.74%	11,797	126,359,211	12,522
Bay Lake Est.	834	6,380,090	7,650	2.96%	859	2.96%	884	6,763,381	884
Beacon Hills [4]	36,461	483,243,625	13,254	6.18%	38,714	6.18%	38,443	509,512,484	43,769
Beecher's Point	520	6,372,870	12,256	4.30%	542	4.30%	566	6,932,720	1,150
Burnt Store [5]	4,596	47,304,106	10,292	35.75%	6,239	35.75%	8,470	87,172,302	16,019
Carlton Village	1,512	11,187,100	7,399	8.41%	1,639	8.41%	1,777	13,147,894	1,784
Chuluota	7,963	61,830,805	7,765	1.54%	8,086	1.54%	8,210	63,749,858	8,574
Citrus Park	4,220	25,786,711	6,111	2.02%	4,305	2.02%	4,392	26,839,016	4,410
Citrus Springs	21,537	145,139,870	6,739	3.35%	22,258	3.35%	23,004	155,027,125	25,305
Crystal River High.	878	6,023,990	6,861	4.44%	917	4.44%	958	6,570,796	958
Daetwyler Shores	1,503	15,803,222	10,514	0.00%	1,503	0.00%	1,503	15,803,222	1,607
Deleona	274,120	2,621,442,428	9,563	2.31%	280,452	2.31%	286,931	2,743,951,896	313,053
Dol Ray Manor	713	13,395,172	18,787	1.17%	721	1.17%	730	13,710,453	909
Druid Hills	2,982	38,571,842	12,935	0.00%	2,982	0.00%	2,982	38,571,842	3,988
East Lake Harris Est.	2,074	5,531,314	2,667	0.87%	2,092	0.87%	2,110	5,627,978	2,128
Fern Park	2,166	16,917,582	7,811	0.29%	2,172	0.29%	2,179	17,015,846	2,245
Fern Terrace	1,472	12,720,817	8,642	0.87%	1,485	0.87%	1,498	12,943,122	1,516
Fisherman's Haven [4]	1,671	9,428,216	5,642	2.00%	1,704	2.00%	1,728	9,749,825	1,728
Fountains	348	2,697,160	7,750	7.91%	376	7.91%	405	3,140,726	424

[a] Plant	[d] 1994 Bills	[f] 1994 Gallons	[h] Average Usage [f/d]	[j] 1995 Bill Projection Factor	[l] 1995 Projected Bills [i*d]	[n] 1996 Bill Projection Factor	[p] 1996 Projected Bills [n*i]	[t] Commission Projected 1996 Gallons [p*h]	[u] Commission Projected 1996 ERCs
Fox Run	1,198	10,437,456	8,712	3.47%	1,240	3.47%	1,283	11,174,383	1,333
Friendly Center	242	1,390,680	5,747	1.09%	245	1.09%	247	1,421,162	247
Golden Terrace	1,274	4,674,600	3,669	0.71%	1,283	0.71%	1,292	4,741,215	1,460
Gospel Island Est.	96	651,590	6,787	0.00%	96	0.00%	96	651,590	96
Grand Terrace [4]	1,317	11,995,010	9,108	1.34%	1,335	1.34%	1,332	12,131,627	1,332
Harmony Homes	752	6,591,166	8,765	0.17%	753	0.17%	755	6,613,595	755
Hermits Cove	2,090	6,317,476	3,023	0.00%	2,090	0.00%	2,090	6,317,476	2,090
Hobby Hills	1,157	6,547,531	5,659	0.00%	1,157	0.00%	1,157	6,547,531	1,157
Holiday Haven	1,328	4,527,697	3,409	0.00%	1,328	0.00%	1,328	4,527,697	1,346
Holiday Heights [4]	630	5,474,720	8,690	0.32%	632	0.32%	634	5,509,480	634
Imperial Mobile Terr. [4]	2,894	13,408,360	4,633	0.00%	2,894	0.00%	2,904	13,454,692	2,926
Intercession City	3,039	15,795,903	5,198	0.93%	3,067	0.93%	3,096	16,091,073	3,149
Interlachen Lakes/Park Manor	2,954	12,515,418	4,237	0.71%	2,975	0.71%	2,996	12,693,768	3,044
Jungle Den	1,355	2,630,149	1,941	0.00%	1,355	0.00%	1,355	2,630,149	1,355
Keystone Heights [5]	11,814	103,617,115	8,771	0.88%	11,918	0.88%	12,023	105,448,800	14,294
Kingswood	741	3,635,429	4,906	0.22%	743	0.22%	744	3,651,442	744
Lake Ajay Est. [4]	1,016	13,774,807	13,558	9.19%	1,109	9.19%	1,200	16,269,457	1,297
Lake Brantley	795	6,117,610	7,695	0.83%	802	0.83%	808	6,219,584	808
Lake Conway Park	1,022	7,644,995	7,480	0.36%	1,026	0.36%	1,029	7,700,138	1,029
Lake Harriet Est.	3,380	25,206,831	7,458	0.35%	3,392	0.35%	3,404	25,383,588	3,421
Lakeview Villas	149	795,840	5,341	0.00%	149	0.00%	149	795,840	149

[a] Plant	[d] 1994 Bills	[f] 1994 Gallons	[h] Average Usage [f/d]	[j] 1995 Bill Projection Factor	[l] 1995 Projected Bills [i*d]	[n] 1996 Bill Projection Factor	[p] 1996 Projected Bills [n*i]	[t] Commission Projected 1996 Gallons [p*h]	[u] Commission Projected 1996 ERCs
Leilani Heights	4,687	43,012,488	9,177	0.63%	4,717	0.63%	4,746	43,556,153	4,746
Leisure Lakes (Covered Bridge)	2,915	7,289,947	2,501	0.01%	2,915	0.01%	2,916	7,291,405	2,916
Marco Shores	3,481	24,039,880	6,906	3.07%	3,588	3.07%	3,698	25,538,586	5,521
Marion Oaks	30,165	169,967,298	5,635	5.48%	31,818	5.48%	33,562	189,106,132	35,667
Meredith Manor [5]	7,774	72,587,134	9,337	0.00%	7,774	0.00%	7,774	72,587,134	8,957
Morningview	430	3,946,035	9,177	1.27%	435	1.27%	441	4,046,901	570
Oak Forest	1,712	12,024,279	7,024	1.49%	1,738	1.49%	1,763	12,385,272	1,829
Oakwood [4]	2,441	10,144,167	4,156	2.27%	2,496	2.27%	2,508	10,422,602	2,508
Pallades Country Club	406	11,910,150	29,335	53.98%	625	53.98%	963	28,238,776	1,636
Palm Port	1,192	5,097,894	4,277	3.49%	1,234	3.49%	1,277	5,459,936	1,277
Palm Terrace	14,228	63,697,734	4,477	0.31%	14,272	0.31%	14,316	64,093,272	14,580
Palms Mobile Home Park	701	1,615,690	2,305	0.00%	701	0.00%	701	1,615,690	701
Picciola Island	1,585	10,965,372	6,918	0.78%	1,597	0.78%	1,610	11,137,099	1,645
Pine Ridge	7,985	109,749,683	13,744	18.73%	9,481	18.73%	11,256	154,712,075	24,226
Pine Ridge Est. [4]	2,547	20,039,011	7,868	8.32%	2,759	8.32%	2,797	22,005,934	2,853
Piney Woods	2,001	17,204,003	8,598	0.30%	2,007	0.30%	2,013	17,307,382	2,013
Point O'Woods	4,131	19,036,383	4,608	2.43%	4,231	2.43%	4,334	19,972,792	4,335
Pomona Park	2,004	10,876,944	5,428	1.89%	2,042	1.89%	2,080	11,291,978	2,273
Postmaster Village	1,870	14,297,321	7,646	1.30%	1,894	1.30%	1,919	14,671,468	1,919
Quail Ridge	176	1,768,680	10,049	9.49%	193	9.49%	211	2,120,304	211
River Grove	1,254	7,790,550	6,213	0.00%	1,254	0.00%	1,254	7,790,550	1,254

[a] Plant	[d] 1994 Bills	[f] 1994 Gallons	[h] Average Usage [f/d]	[i] 1995 Bill Projection Factor	[l] 1995 Projected Bills [i*d]	[n] 1996 Bill Projection Factor	[p] 1996 Projected Bills [n*i]	[t] Commission Projected 1996 Gallons [p*h]	[u] Commission Projected 1996 ERCs
Rosemont/Rolling Green	1,430	17,984,709	12,577	4.08%	1,488	4.08%	1,549	19,482,199	1,549
Salt Springs	1,386	32,005,749	23,092	1.57%	1,408	1.57%	1,430	33,018,619	1,994
Samira Villas	24	921,520	38,397	0.00%	24	0.00%	24	921,520	156
Silver Lake Est./W. Shores	16,143	210,268,338	13,025	3.78%	16,753	3.78%	17,386	226,465,064	21,507
Silver Lake Oaks	314	1,797,250	5,724	4.69%	329	4.69%	344	1,969,785	344
Skycrest	1,364	6,925,847	5,078	0.51%	1,371	0.51%	1,378	6,996,671	1,378
St. Johns High.	984	2,805,770	2,851	1.45%	998	1.45%	1,013	2,887,727	1,013
Stone Mount.	84	1,173,690	13,973	4.32%	88	4.32%	91	1,277,287	91
Sugar Mill	7,446	25,510,194	3,426	1.37%	7,548	1.37%	7,651	26,213,961	7,953
Sugamill Woods	26,948	325,769,936	12,089	8.05%	29,117	8.05%	31,461	380,329,966	69,277
Sunny Hills	5,112	28,317,131	5,539	1.32%	5,179	1.32%	5,248	29,069,637	7,503
Sunshine Parkway	124	24,436,401	197,068	12.93%	140	12.93%	158	31,164,194	882
Tropical Park	6,511	32,016,184	4,917	0.51%	6,544	0.51%	6,578	32,343,582	6,780
University Shores [5]	40,576	410,754,298	10,123	7.25%	43,518	7.25%	46,673	472,472,698	53,522
Venetian Village	1,628	8,557,382	5,256	1.63%	1,655	1.63%	1,682	8,838,626	1,682
Welaka/Saratoga Harb.	1,614	5,402,272	3,347	1.60%	1,640	1.60%	1,666	5,576,528	1,683
Westmont	1,570	12,178,260	7,757	3.04%	1,618	3.04%	1,667	12,929,953	1,667
Windsong	1,262	8,072,990	6,397	0.00%	1,262	0.00%	1,262	8,072,990	1,280
Woodmere [4]	13,997	183,004,449	13,075	3.16%	14,439	3.16%	14,583	190,666,134	17,240
Wootens	255	747,320	2,931	7.51%	274	7.51%	295	863,782	295
Zephy Shores	5,805	11,289,621	1,945	0.00%	5,805	0.00%	5,805	11,289,621	6,017

[a] Plant	[d] 1994 Bills	[f] 1994 Gallons	[h] Average Usage [f/d]	[j] 1995 Bill Projection Factor	[l] 1995 Projected Bills [l*d]	[n] 1996 Bill Projection Factor	[p] 1996 Projected Bills [n*l]	[t] Commission Projected 1996 Gallons [p*h]	[u] Commission Projected 1996 ERCs
Sub. FPSC Juris Uniform	663,720	6,232,939,176	9,391	3.66%	687,981	3.35%	711,021	6,751,167,359	844,466
Buenaventura Lakes [6]	106,723	554,411,000	5,195	0.00%	106,723	3.35%	110,298	572,983,769	115,379
Deep Creek	35,428	219,496,620	6,196	3.81%	36,778	3.81%	38,179	236,540,886	44,816
Geneva Lake Est.	1,048	10,982,289	10,479	3.20%	1,082	3.20%	1,116	11,696,401	1,434
Keystone Club Est.	1,828	11,492,655	6,287	3.12%	1,885	3.12%	1,944	12,220,984	2,064
Lakeside	972	6,717,096	6,911	3.35%	1,005	3.35%	1,038	7,174,680	1,038
Lehigh [5]	102,877	399,084,229	3,879	2.84%	105,799	2.84%	108,803	422,074,099	116,672
Marco Island [5,7]	68,539	2,112,629,013	30,824	2.89%	70,520	2.89%	72,558	2,236,503,459	179,945
Palm Valley [4]	2,476	16,968,340	6,853	1.07%	2,502	1.07%	2,548	17,461,765	2,851
Remington Forest [4]	770	9,309,950	12,091	23.04%	947	23.04%	1,044	12,622,841	1,056
Spring Gardens	1,506	6,748,651	4,481	3.35%	1,556	3.35%	1,609	7,208,384	1,788
Valencia Terrace	4,115	23,998,272	5,832	3.35%	4,253	3.35%	4,395	25,633,088	4,645
Sub. FPSC Non-Uniform	326,282	3,371,838,115	10,334	2.07%	333,050	3.15%	343,533	3,562,120,356	471,688
Total FPSC [1,2,3]	990,002	9,604,777,291	9,702	3.13%	1,021,031	3.28%	1,054,553	10,313,287,715	1,316,154

[1] 1994 Bills and Gallons include all Residential, Commercial, Multi-Family, and Public Authority Customers. (Excludes Private Fire Protection)

[2] Excludes River Park and Enterprise.

[3] The 1994 Actual Bills and Gallons were taken from Exhibit No. 122 labeled "Supplemental E Schedules to MFR Information Contained in Volume V."

[4] Beacon Hills, Fisherman's Haven, Grand Terrace, Holiday Heights, Imperial Mobile Terrace, Lake Ajay Estates, Oakwood, Pine Ridge Estates, Woodmere, Palm Valley, and Remington Forest were capped at their respective maximum bills.

[5] Amelia Island, Burnt Store, Keystone Heights, Meredith Manor, University Shores, Lehigh, and Marco Island excludes Private Fire Protection Bills.

[6] Buenaventura Lakes has only 1995 bills and gallons to project 1996.

[7] Marco Island's bills and gallons exclude raw water.

Commission's Adjustments

[a]	[d] 1994 Bills [1]	[f] 1994 Gallons (capped usage) [1]	[h] Average Usage [f/d]	[i] 1995 Bill Projection Factor [2]	[l] 1995 Projected Bills [i*d]	[n] 1996 Bill Projection Factor [2]	[p] 1996 Projected Bills [n*1]	[t] Commission Projected 1996 Gallons [p*h]	[u] Commission Projected 1996 ERCs
Amelia Island	15,338	191,869,662	12,509	6.71%	16,367	6.71%	17,465	218,482,447	24,883
Apache Shores [7]	1,348	2,028,256	1,505	0.00%	1,348	0.00%	1,348	2,028,256	1,348
Apple Valley	2,003	9,878,367	4,932	0.12%	2,005	0.12%	2,008	9,902,089	2,065
Beacon Hills [4,7]	35,220	218,870,252	6,214	5.93%	37,309	5.93%	38,136	236,991,367	40,210
Beecher's Point	193	1,893,980	9,813	0.35%	194	0.35%	194	1,907,261	482
Burnt Store	3,979	27,436,475	6,895	39.08%	5,534	39.08%	7,697	53,071,050	13,459
Chuluota	1,609	6,630,971	4,121	0.65%	1,619	0.65%	1,630	6,717,454	1,630
Citrus Park	3,197	13,472,031	4,214	0.97%	3,228	0.97%	3,259	13,734,656	3,277
Citrus Springs	8,233	27,855,957	3,383	0.40%	8,266	0.40%	8,299	28,079,250	8,422
Deltona	55,405	261,288,380	4,716	1.10%	56,014	1.10%	56,631	267,068,340	61,064
Fisherman's Haven [4,7]	1,727	6,772,146	3,921	0.35%	1,733	0.35%	1,728	6,776,067	1,739
FL Central Comm. Park [3]	412	18,662,633	45,298	2.67%	423	2.67%	434	19,672,522	1,773
Fox Run	1,176	6,123,681	5,207	2.91%	1,210	2.91%	1,245	6,485,265	1,245
Holiday Haven	1,100	3,086,287	2,806	0.00%	1,100	0.00%	1,100	3,086,287	1,118
Jungle Den	1,396	2,697,989	1,933	0.48%	1,403	0.48%	1,409	2,723,952	1,409
Leilani Heights	4,671	24,784,802	5,306	0.24%	4,682	0.24%	4,693	24,903,912	4,777
Leisure Lakes (Covered Bridg	2,753	6,600,619	2,398	0.01%	2,753	0.01%	2,754	6,601,939	2,754
Marco Shores	3,036	11,942,688	3,934	2.32%	3,106	2.32%	3,179	12,503,257	3,850

[a]	[d] 1994 Bills [1]	[f] 1994 Gallons (capped usage) [1]	[h] Average Usage [f/d]	[j] 1995 Bill Projection Factor [2]	[l] 1995 Projected Bills [i*d]	[n] 1996 Bill Projection Factor [2]	[p] 1996 Projected Bills [n*1]	[t] Commission Projected 1996 Gallons [p*h]	[u] Commission Projected 1996 ERCs
Marion Oaks	15,984	55,684,012	3,484	1.46%	16,217	1.46%	16,454	57,321,855	17,041
Meredith Manor	341	2,377,150	6,971	1.30%	345	1.30%	350	2,439,358	406
Morningview [7]	432	2,087,620	4,832	0.65%	435	0.65%	438	2,114,847	438
Palm Port	1,192	4,392,414	3,685	3.54%	1,234	3.54%	1,278	4,708,901	1,278
Palm Terrace	12,338	39,423,698	3,195	0.31%	12,376	0.31%	12,415	39,668,504	12,415
Park Manor	348	2,638,920	7,583	0.78%	351	0.78%	353	2,680,248	402
Point O'Woods	1,655	5,147,630	3,110	3.33%	1,710	3.33%	1,767	5,496,170	1,767
Salt Springs	1,349	12,965,744	9,611	0.83%	1,360	0.83%	1,371	13,181,869	1,827
Silver Lake Oaks	312	1,132,820	3,631	1.77%	318	1.77%	323	1,173,277	323
South Forty	395	8,013,269	20,287	7.11%	423	7.11%	453	9,193,265	874
Sugar Mill [7]	7,375	22,984,401	3,117	1.55%	7,489	1.55%	7,605	23,702,439	7,816
Sugarmill Woods	26,274	131,250,814	4,995	7.88%	28,344	7.88%	30,578	152,750,936	31,643
Sunny Hills	2,130	7,569,362	3,554	0.49%	2,140	0.49%	2,151	7,643,723	2,151
Sunshine Parkway	105	21,639,431	206,090	8.61%	114	8.61%	124	25,526,159	953
University Shores [7]	37,955	270,368,929	7,123	7.24%	40,703	7.24%	43,648	310,922,487	48,192
Venetian Village [7]	1,034	4,423,522	4,278	1.62%	1,051	1.62%	1,068	4,568,005	1,068
Woodmere	13,459	103,230,286	7,670	2.56%	13,804	2.56%	14,157	108,583,330	16,220
Zephy Shores	5,781	10,574,641	1,829	0.00%	5,781	0.00%	5,781	10,574,641	5,993

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ORDER NO. PSC-96-1320-FOF-WS
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PAGE 1148

[a]	[d] 1994 Bills [1]	[f] 1994 Gallons (capped usage) [1]	[h] Average Usage [l/d]	[j] 1995 Bill Projection Factor [2]	[l] 1995 Projected Bills [j*d]	[n] 1996 Bill Projection Factor [2]	[p] 1996 Projected Bills [n*1]	[t] Commission Projected 1996 Gallons [p*h]	[u] Commission Projected 1996 ERCs
Sub. FPSC Juris Uniform	271,255	1,547,799,839	5,706	4.14%	282,492	3.91%	293,524	1,702,985,384	326,312
Buenaventura Lakes [5, 8]	85,443	427,486,000	5,003	0.00%	85,443	3.68%	88,587	443,217,485 378,587,511 [9]	91,369
Deep Creek [5]	36,035	213,726,766	5,931	4.17%	37,538	4.17%	39,103	231,923,226 205,355,956 [9]	45,642
Lehigh [3,7]	81,476	273,372,414	3,355	2.85%	83,798	2.85%	86,186	289,176,688	92,052
Marco Island [3,5,7]	22,979	623,447,473	27,131	0.42%	23,076	0.42%	23,172	628,695,429 606,099,487 [9]	49,546
Spring Gardens [8]	1,506	5,114,230	3,396	3.68%	1,561	3.68%	1,619	5,497,563	1,791
Tropical Isles [7]	2,629	0	0	13.82%	2,992	13.82%	3,406	0	3,406
Valencia Terrace [6,8]	4,115	17,161,895	4,171	3.68%	4,266	3.68%	4,423	18,448,252 14,880,341 [9]	4,675
Sub. FPSC Non-Uniform	234,183	1,560,308,778	6,663	1.92%	238,674	3.28%	246,497	1,616,958,643 1,499,597,547	288,481
Total FPSC	505,438	3,108,108,617	6,149	3.11%	521,166	3.62%	540,021	3,319,944,027 3,202,582,931	614,793

[1] 1994 Bills and Gallons (Capped) were pulled from Exhibit No. 122 - "Supplemental E Schedules to MFR Information"

[2] 1995 and 1996 Projection Factors were taken from Volume V, MFRa. (SSU's Projected Growth Rates)

[3] Florida Central Commerce Park, Lehigh, and Marco Island DO NOT include effluent bills and gallons.

[4] Beacon Hills and Fisherman's Haven were capped at their respected maximum bills.

[5] Marco Island, Deep Creek, and Buenaventura Lakes had a 10,000 gallon wastewater cap in 1994.

[6] Valencia Terrace had a 9,725 gallon wastewater cap in 1994.

[7] Apache Shores, Beacon Hills, Fisherman's Haven, Morningview, Sugar Mill, University Shores, Venetian Village, Lehigh, and Tropical Isles had wastewater only customers added to the ERCs and Gallons calculation.

[8] Buenaventura Lakes, Spring Gardens, and Valencia Terrace used the composite FPSC Jurisdictional growth rate.

[9] 1996 Wastewater Capped Usage at new 6,000 gallon wastewater cap.

Commission's Adjustments

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
ANALYSIS OF 1996 CONSERVATION EXPENSES

ATTACHMENT D

ORDER NO. PSC-96-1320-FOF-WS
DOCKET NO. 950495-WS
PAGE 1150

ACCOUNT DESCRIPTION	MARCO ISLAND PROGRAM			SIX TARGETED COMMUNITIES PROGRAM			STATEWIDE CONSERVATION PROGRAM			TOTAL FPSC CONSERVATION	TOTAL FPSC CONSERVATION
	SSU REQUESTED	FPSC APPROVED	DIFF	SSU REQUESTED	FPSC APPROVED	DIFF	SSU REQUESTED	FPSC APPROVED	DIFF	EXP DISALLOW	EXP APPROVED
M&S - Office Printing	\$8,000	\$8,000	\$0	\$11,991	\$6,216	(\$5,775)	\$34,816	\$28,666	(\$6,150)	(\$11,925)	\$42,882
M&S - Office Supplies	2,000	2,000	0	2,880	\$1,554	(1,326)	2,396	2,396	0	(1,326)	5,950
Contract Services - Other											
Statewide Communications											
clippings							102	102	0		102
PR News							102	0	(102)	(102)	
FL Business Net							1,020	1,020	0		1,020
surveys							5,098	5,098	0		5,098
PR counsel & research							10,195	0	(10,195)	(10,195)	
Marco Island Program											
public relations	12,000	12,000	0								12,000
water audits	20,000	20,000	0								20,000
surveys	10,000	10,000	0								10,000
Six Targeted Communities											
literature search				12,000	2,400	(9,600)				(9,600)	2,400
outside services				19,500	0	(19,500)				(19,500)	
surveys of control group				10,050	10,050	0					10,050
Rental Equipment	0	0		640	640	0	1,020	1,020	0		1,660
Transportation	0	0		0	0		612	612	0		612
Advertising	17,000	7,000	(10,000)	7,600	7,600	0	14,783	14,183	(600)	(10,600)	28,783
Misc Expense - Telephone	252	252	0	1,260	1,260	0	1,529	1,529	0		3,041
Misc Expense - Postage	3,500	3,500	0	3,849	2,720	(1,130)	3,588	3,588	0	(1,130)	9,788
Misc Expense - Dues & Subscrip	0	0		0	0		816	816	0		816
Misc Expense - Travel	1,728	1,728	0	1,008	504	(504)	408	408	0	(504)	2,640
Misc Expense - Food	980	980	0	2,320	2,320	0	1,835	1,835	0		5,135
Misc Expense - Employee Training	0	0		0	0		204	204	0		204
Misc Expense - Office Cleaning	0	0		0	0		153	153	0		153
Misc Expense - Employee Recognition	0	0		0	0		6,729	6,729	0		6,729
Misc Expense - Temporary Help	0	0		0	0		3,059	3,059	0		3,059
Misc Expense - Other											
Statewide Communications											
regulatory meetings							1,020	1,020	0		1,020
environmental organizations							8,156	8,156	0		8,156
conserve educ/Conserv'96							38,351	18,000	(20,351)	(20,351)	18,000
Marco Island Program											
public education	0	0									
contract services	0	0									
toilet rebates	10,001	0	(10,001)							(10,001)	
gift certificates	2,500	2,500	0								2,500
special events	2,001	0	(2,001)							(2,001)	
Six Targeted Communities											
retrofit kits				60,180	60,180	0					60,180
toilet rebates				40,300	15,300	(25,000)				(25,000)	15,300
moisture rebates				18,350	18,350	0					18,350
special events/sponsorships				11,000	0	(11,000)				(11,000)	
Labor & Fringe Benefits	20,047	10,024	(10,024)	45,221	22,611	(22,611)	30,300	15,150	(15,150)	(47,784)	47,784
TOTALS	\$110,009	\$77,984	(\$32,026)	\$248,149	\$151,704	(\$96,445)	\$166,272	\$113,724	(\$52,548)	(\$181,019)	\$343,412

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-W5
CONSERVATION PROGRAMS FOR SPECIFIC COMMUNITIES: COMMISSION APPROVED CONSUMPTION REDUCTIONS

ATTACHMENT E

CODE	FPSC APPROVED ASSUMPTIONS		(A)	(B) = [(A) x s%] x sgpu x sday x #hh x 365	(C) = [(A) x a%] x agpu x aday x #hh x 365	(D) = [(A) x b%] x bgpu x bday x #hh x 365	(E) = [(A) x u%] x ugpu x uday x #hh x 365	(F) = [(A) x i%] x igpu x iday x #hh x 365	(G) = @SUM (B)..(F)	(H)	(I) = (G) - (H)	(J) = (I) / (H)	
#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%	Dol Ray Manor	59	338,195	54,111	54,111	43,289	121,750	611,457	949,000	(337,543)	-35.6%
a%	faucet aerators	50.0%	Palisades Country Club	30	168,860	27,018	27,018	21,614	60,790	305,300	474,500	(169,200)	-35.7%
b%	toilet tank bags	50.0%											
u%	ULV toilets	10.0%	Quail Ridge	15	83,482	13,357	13,357	10,686	30,053	150,935	292,000	(141,065)	-48.3%
i%	irrig shut-off devices	10.0%											
gpu	Water savings/device/use:												
sgpu	low-flow showerheads (gpm)	2.5	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%
agpu	faucet aerators (gpm)	1.0											
bgpu	toilet tank bags (gpf)	0.5	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%
ugpu	ULV toilets (gpf)	2.0											
igpu	irrig shut-off devices (gpd)	22.5	Valrico Hills (EXCLUDE)										
day	Typical use/person/day:												
eday	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	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	6,418,480	18,052,003	90,661,168	137,203,500	(61,395,477)	-44.7%

No.	Water Service Area	T O C	Consolidation Approved (CAPRAND)		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	
			RMR @ 18,000 Gallons	% of Stand Alone Rate (C/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (S/A/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (S/A/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (S/A/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (S/A/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (S/A/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (TOT/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (CIAC/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (CIAC-TOT/S/A)	RMR @ 18,000 Gallons	% of Stand Alone Rate (HYBRID/S/A)
1	Anselmi Island	A	75	119%	\$14.86	111%	\$12.68	100%	\$13.32	107%	\$29.25	211%	\$28.13	198%	\$22.96	181%	\$21.28	176%	\$19.42	153%	\$17.81	213%
24	Apache Shores	F	21	60%	\$52.00	60%	\$86.69	100%	\$52.81	61%	\$29.25	34%	\$25.13	29%	\$28.41	24%	\$38.72	36%	\$21.35	25%	\$52.00	60%
9	Apple Valley	A	36	107%	\$12.94	106%	\$12.56	100%	\$12.64	107%	\$29.25	136%	\$23.13	117%	\$22.86	104%	\$38.72	162%	\$13.79	110%	\$17.81	129%
60	Bay Lake Estates	PC	7	100%	\$52.00	100%	\$51.96	100%	\$52.81	102%	\$29.25	56%	\$25.13	48%	\$14.72	28%	\$34.51	64%	\$17.86	34%	\$52.00	100%
11	Bearman Hills	A	32	101%	\$13.91	100%	\$12.83	100%	\$13.66	107%	\$29.25	130%	\$15.13	112%	\$12.96	102%	\$25.56	113%	\$12.98	102%	\$17.81	123%
26	Becker's Point	FW	12	57%	\$52.00	57%	\$91.69	100%	\$52.81	58%	\$29.25	32%	\$25.13	27%	\$14.72	16%	\$33.86	34%	\$17.11	19%	\$52.00	57%
18	Bloomington Lakes	A	32	104%	\$13.20	106%	\$12.83	100%	\$13.96	109%	\$29.25	134%	\$25.13	119%	\$22.96	105%	\$25.56	117%	\$12.00	101%	\$17.81	127%
77	Burrill Store	R	5	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	90%	\$52.00	90%	\$54.73	100%	\$52.81	97%	\$29.25	53%	\$25.13	46%	\$14.72	27%	\$34.51	63%	\$17.86	33%	\$52.00	90%
47	Chadwick	A	8	103%	\$44.98	103%	\$43.52	100%	\$45.70	105%	\$29.25	67%	\$25.13	58%	\$22.96	53%	\$34.51	79%	\$25.75	59%	\$17.81	64%
13	Chico Park	PC	25	113%	\$16.55	109%	\$15.17	100%	\$16.63	109%	\$29.25	116%	\$23.13	100%	\$14.72	58%	\$25.56	102%	\$13.23	83%	\$17.81	110%
11	Chico Springs	A	12	98%	\$16.62	106%	\$13.24	100%	\$14.48	105%	\$29.25	126%	\$25.13	108%	\$22.96	99%	\$33.86	162%	\$25.00	100%	\$17.81	120%
44	Cypress River Highlands	F	48	99%	\$43.87	103%	\$41.69	100%	\$43.78	105%	\$29.25	70%	\$25.13	60%	\$18.41	48%	\$27.25	60%	\$18.58	47%	\$17.81	67%
35	Dawson Shores	FW	2	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%	\$17.81	76%
67	Deep Creek	FW	13	83%	\$52.00	83%	\$62.87	100%	\$52.81	84%	\$29.25	47%	\$25.13	40%	\$14.72	23%	\$33.86	53%	\$17.11	27%	\$52.00	83%
4	Deltana	A	42	109%	\$18.78	100%	\$17.40	100%	\$18.27	105%	\$29.25	168%	\$25.13	144%	\$22.96	132%	\$27.25	157%	\$22.00	126%	\$17.81	160%
40	Del Ray Manor	A	3	104%	\$41.37	103%	\$39.39	100%	\$41.39	105%	\$29.25	73%	\$25.13	63%	\$22.96	57%	\$34.51	80%	\$25.75	64%	\$17.81	79%
18	Druid Hills	A	4	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%	\$17.81	99%
32	East Lake Morris Estates	PC	4	40%	\$52.00	40%	\$131.50	100%	\$52.81	40%	\$29.25	21%	\$25.13	19%	\$14.72	11%	\$34.51	30%	\$17.86	14%	\$52.00	40%
24	Fern Park	A	4	99%	\$37.98	104%	\$36.68	100%	\$38.43	105%	\$29.25	80%	\$25.13	69%	\$22.96	63%	\$34.51	94%	\$25.75	70%	\$17.81	76%
25	Fern Terrace	PC	7	107%	\$16.30	104%	\$13.43	100%	\$15.89	109%	\$29.25	87%	\$25.13	75%	\$14.72	44%	\$34.51	103%	\$17.86	53%	\$17.81	83%
28	Fisherman's Haven	PC	25	87%	\$34.67	104%	\$33.29	100%	\$34.95	105%	\$29.25	88%	\$25.13	75%	\$14.72	44%	\$38.72	92%	\$15.90	40%	\$17.81	84%
34	Fountains	A	45	30%	\$52.00	30%	\$148.65	100%	\$52.81	30%	\$29.25	30%	\$25.13	17%	\$22.96	15%	\$37.25	18%	\$22.00	10%	\$52.00	30%
82	Fox Run	F	15	64%	\$52.00	64%	\$81.35	100%	\$52.81	65%	\$29.25	36%	\$25.13	31%	\$28.41	25%	\$33.86	41%	\$22.56	28%	\$52.00	64%
37	Friendly Corner	PC	19	102%	\$52.00	102%	\$51.19	100%	\$52.81	103%	\$29.25	57%	\$25.13	49%	\$14.72	29%	\$33.86	68%	\$17.11	34%	\$52.00	102%
23	Gaucha Lake Estates	PC	14	90%	\$36.71	105%	\$29.33	100%	\$38.30	105%	\$29.25	100%	\$25.13	86%	\$14.72	50%	\$33.86	113%	\$17.11	58%	\$17.81	95%
70	Golden Terrace	FW	5	78%	\$52.00	78%	\$66.98	100%	\$52.81	79%	\$29.25	44%	\$25.13	38%	\$14.72	23%	\$34.51	82%	\$17.86	27%	\$52.00	78%
89	Goodland Estates	F	59	48%	\$52.00	48%	\$107.61	100%	\$52.81	49%	\$29.25	27%	\$25.13	23%	\$28.41	19%	\$25.56	24%	\$18.68	17%	\$52.00	48%
17	Grand Terrace	PC	35	194%	\$29.83	100%	\$17.64	100%	\$29.82	100%	\$29.25	100%	\$25.13	91%	\$14.72	53%	\$38.99	108%	\$15.00	54%	\$17.81	101%
58	Harmony Homes	PC	8	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	Herndale Cove	A	3	63%	\$52.00	63%	\$82.58	100%	\$52.81	64%	\$29.25	37%	\$25.13	30%	\$22.96	28%	\$34.51	43%	\$25.75	31%	\$52.00	63%
26	Hobby Hills	PC	3	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%	\$17.81	89%
69	Holiday Haven	FW	47	81%	\$52.00	81%	\$64.53	100%	\$52.81	82%	\$29.25	45%	\$25.13	39%	\$14.72	23%	\$27.25	42%	\$14.18	22%	\$52.00	81%
59	Holiday Heights	PC	7	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	23	102%	\$36.33	104%	\$35.58	100%	\$37.34	105%	\$29.25	83%	\$25.13	71%	\$14.72	41%	\$38.72	86%	\$17.11	60%	\$17.81	70%
56	Intercession City	PC	6	99%	\$50.65	103%	\$49.07	100%	\$51.26	104%	\$29.25	60%	\$25.13	51%	\$14.72	30%	\$34.51	70%	\$17.86	36%	\$17.81	57%
42	Intercession Lake Est./Park Manor	A	14	101%	\$45.99	103%	\$44.61	100%	\$46.25	103%	\$29.25	64%	\$25.13	56%	\$22.96	51%	\$33.86	74%	\$25.00	50%	\$17.81	62%
79	Jungle Den	FW	26	71%	\$52.00	71%	\$73.75	100%	\$52.81	72%	\$29.25	40%	\$25.13	34%	\$14.72	20%	\$38.72	42%	\$15.90	22%	\$52.00	71%
62	Kaywood Club Estates	PC	3	100%	\$42.83	103%	\$41.64	100%	\$43.22	105%	\$29.25	71%	\$25.13	61%	\$14.72	36%	\$34.51	83%	\$17.86	43%	\$17.81	67%
19	Kaywood Heights	A	6	103%	\$29.41	105%	\$28.83	100%	\$29.43	105%	\$29.25	104%	\$25.13	90%	\$22.96	87%	\$34.51	123%	\$25.75	92%	\$17.81	99%
33	Kingswood	FW	1	101%	\$37.21	104%	\$36.83	100%	\$37.62	105%	\$29.25	81%	\$25.13	70%	\$14.72	41%	\$34.51	96%	\$17.86	50%	\$17.81	70%
68	Lake Ajo Estates	A	22	82%	\$52.00	82%	\$63.53	100%	\$52.81	83%	\$29.25	46%	\$25.13	40%	\$22.96	36%	\$38.72	48%	\$23.79	37%	\$52.00	82%

No.	Water Service Area	T	C	Consolidation Approved (CAP/AND)		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 (SA/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 (UB/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 Bentley	A	4	\$52.00	76%	\$52.00	76%	\$48.93	100%	\$52.81	77%	\$19.25	43%	\$15.13	37%	\$22.96	33%	\$34.51	50%	\$15.73	30%	\$52.00	76%
39	Lake Conway Park	PW	1	\$41.46	105%	\$48.97	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	\$18.83	90%	\$18.65	100%	\$23.27	100%	\$26.73	100%	\$29.25	100%	\$25.43	90%	\$22.96	70%	\$36.72	100%	\$33.79	81%	\$17.81	95%
78	Lakeland	F	2	\$52.00	72%	\$52.00	72%	\$72.83	100%	\$52.81	73%	\$29.25	41%	\$25.13	35%	\$28.41	28%	\$34.51	48%	\$23.31	32%	\$52.00	72%
85	Lakeview Villas	PC	8	\$52.00	60%	\$52.00	60%	\$94.91	100%	\$52.81	61%	\$29.25	34%	\$25.13	29%	\$14.72	17%	\$34.51	60%	\$17.86	21%	\$52.00	60%
46	Lakigh	L	28	\$44.84	104%	\$44.69	103%	\$43.31	100%	\$45.47	103%	\$29.25	68%	\$25.13	58%	\$36.80	85%	\$36.72	71%	\$37.85	86%	\$27.81	64%
15	Lakeland Heights	PC	34	\$28.83	110%	\$27.48	100%	\$26.11	100%	\$27.43	100%	\$29.25	112%	\$25.13	90%	\$14.72	36%	\$36.72	110%	\$35.98	67%	\$27.81	107%
80	Lakewood 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%	\$22.98	31%	\$52.00	70%
53	Marina Island	HL	12	\$44.84	95%	\$48.42	103%	\$47.04	100%	\$48.23	105%	\$29.25	67%	\$47.93	100%	\$54.46	116%	\$33.86	70%	\$55.18	117%	\$27.81	99%
88	Marina Shores	L	23	\$52.00	49%	\$52.00	49%	\$105.71	100%	\$52.81	50%	\$29.25	28%	\$25.13	24%	\$36.80	85%	\$36.72	29%	\$37.85	35%	\$52.00	49%
16	Marina Oaks	A	15	\$28.83	105%	\$28.87	100%	\$27.49	100%	\$28.87	100%	\$29.25	100%	\$25.13	91%	\$22.96	84%	\$33.86	100%	\$25.00	91%	\$27.81	101%
14	Marveth Manor	A	9	\$28.83	112%	\$27.11	100%	\$25.73	100%	\$27.02	100%	\$29.25	114%	\$25.13	90%	\$22.96	89%	\$34.51	104%	\$25.75	100%	\$27.81	100%
66	Merrington	PC	2	\$52.00	85%	\$52.00	85%	\$61.29	100%	\$52.81	86%	\$29.25	80%	\$25.13	41%	\$14.72	24%	\$34.51	86%	\$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%	\$33.86	88%	\$17.11	44%	\$27.81	74%
38	Oakwood	PW	10	\$36.15	103%	\$36.76	104%	\$36.30	100%	\$37.12	100%	\$29.25	83%	\$25.13	71%	\$14.72	42%	\$33.86	93%	\$17.11	40%	\$27.81	79%
28	Palladian 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	102%	\$25.00	69%	\$52.00	93%
64	Palm Park	A	12	\$52.00	83%	\$52.00	83%	\$50.64	100%	\$51.81	89%	\$29.25	82%	\$25.13	40%	\$22.96	43%	\$33.86	89%	\$25.00	69%	\$52.00	83%
32	Palm Terrace	PC	30	\$36.15	101%	\$37.21	104%	\$35.83	100%	\$37.43	105%	\$29.25	82%	\$25.13	70%	\$14.72	41%	\$28.99	81%	\$15.00	42%	\$27.81	78%
51	Palm Valley	PW	1	\$52.00	39%	\$52.00	39%	\$138.80	100%	\$52.81	40%	\$29.25	32%	\$25.13	19%	\$14.72	13%	\$34.51	30%	\$17.86	14%	\$52.00	39%
95	Palm Mobile Home Park	F	2	\$52.00	29%	\$52.00	29%	\$176.51	100%	\$52.81	30%	\$29.25	17%	\$25.13	14%	\$28.41	12%	\$34.51	20%	\$23.31	13%	\$52.00	29%
34	Florida Island	PC	16	\$36.15	101%	\$37.24	104%	\$35.86	100%	\$37.66	100%	\$29.25	82%	\$25.13	70%	\$14.72	43%	\$33.86	92%	\$15.98	44%	\$27.81	78%
2	Pine Ridge	PC	28	\$15.10	101%	\$16.16	100%	\$14.90	100%	\$15.73	100%	\$29.25	190%	\$25.13	168%	\$14.72	98%	\$36.72	205%	\$15.98	106%	\$27.81	106%
25	Pine Ridge Estates	A	54	\$28.83	92%	\$28.99	104%	\$31.21	100%	\$32.77	100%	\$29.25	94%	\$25.13	81%	\$22.96	74%	\$35.56	82%	\$21.23	60%	\$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	59%	\$34.51	83%	\$25.75	62%	\$27.81	67%
45	Point O' Woods	F	16	\$33.80	87%	\$32.80	87%	\$29.46	100%	\$31.81	89%	\$29.25	89%	\$25.13	42%	\$28.43	34%	\$33.86	56%	\$22.56	30%	\$27.81	87%
41	Pumpan Park	PC	12	\$41.46	103%	\$41.72	103%	\$40.34	100%	\$42.36	105%	\$29.25	73%	\$25.13	62%	\$14.72	36%	\$33.86	82%	\$17.11	42%	\$27.81	69%
55	Putnam Village	PC	7	\$48.64	100%	\$50.81	103%	\$48.83	100%	\$50.82	104%	\$29.25	60%	\$25.13	52%	\$14.72	30%	\$34.51	71%	\$27.86	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%	\$52.00	42%
27	Rancho Vista	A	41	\$28.83	89%	\$33.90	104%	\$32.53	100%	\$34.15	100%	\$29.25	90%	\$25.13	77%	\$22.96	71%	\$37.33	86%	\$23.88	68%	\$27.81	96%
58	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%	\$33.86	71%	\$25.00	54%	\$27.81	60%
54	Rolling Green/Reservoir	PC	11	\$48.64	100%	\$49.53	103%	\$48.58	100%	\$50.74	100%	\$29.25	60%	\$25.13	52%	\$14.72	30%	\$33.86	68%	\$17.11	35%	\$27.81	57%
38	Salt Springs	PC	2	\$36.15	95%	\$39.46	104%	\$38.00	100%	\$39.98	105%	\$29.25	77%	\$25.13	60%	\$14.72	39%	\$34.51	91%	\$17.86	47%	\$27.81	73%
51	Sandus Villas	PC	25	\$44.84	96%	\$47.53	103%	\$46.58	100%	\$48.76	100%	\$29.25	63%	\$25.13	54%	\$14.72	32%	\$34.51	82%	\$15.00	34%	\$27.81	60%
6	Silver Lake Est./Western Shores	A	24	\$19.94	102%	\$19.94	107%	\$18.58	100%	\$19.51	105%	\$29.25	157%	\$25.13	135%	\$22.96	124%	\$36.72	165%	\$23.79	128%	\$27.81	150%
85	Silver Lake Oaks	A	4	\$52.00	67%	\$52.00	67%	\$78.88	100%	\$52.81	69%	\$29.25	37%	\$25.13	33%	\$22.96	29%	\$34.51	64%	\$25.75	33%	\$52.00	67%
75	Skycrest	PC	6	\$52.00	73%	\$52.00	73%	\$71.23	100%	\$52.81	74%	\$29.25	41%	\$25.13	39%	\$14.72	21%	\$34.51	40%	\$17.86	29%	\$52.00	73%
7	Spring Gardens	PC	25	\$23.69	100%	\$23.13	107%	\$20.81	100%	\$21.85	105%	\$29.25	141%	\$25.13	121%	\$14.72	71%	\$36.72	100%	\$15.90	70%	\$27.81	134%
87	Stone Mountain	PC	12	\$52.00	56%	\$52.00	56%	\$93.46	100%	\$52.81	56%	\$29.25	31%	\$25.13	27%	\$14.72	16%	\$33.86	35%	\$17.11	19%	\$52.00	56%
74	St. John's Highlands	A	11	\$52.00	74%	\$52.00	74%	\$78.58	100%	\$52.81	75%	\$29.25	41%	\$25.13	36%	\$22.96	33%	\$33.86	47%	\$25.00	30%	\$52.00	74%
76	Sugar Hill	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	39%	\$35.25	49%	\$52.00	73%
3	Sugar Hill Woods	A	26	\$15.10	100%	\$16.45	100%	\$15.87	100%	\$16.83	100%	\$29.25	194%	\$25.13	167%	\$22.96	152%	\$25.56	170%	\$21.13	140%	\$27.81	100%
62	Sunny Hills	A	5	\$52.00	97%	\$52.00	97%	\$53.61	100%	\$52.81	99%	\$29.25	59%	\$25.13	47%	\$22.96	43%	\$34.51	64%	\$25.75	48%	\$52.00	97%

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No.	Water Service Area	T O T	C I A C	Commissioner Approved (CAF/RAND)		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	
				RM @ 10,000 Gallons	% of Stand Alone Rate (CB/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (MBA/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (SA/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (5%/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (UR/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (CP/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (TOT/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (CIAC/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (CIAC/TOT/SA)	RM @ 10,000 Gallons	% of Stand Alone Rate (HYBRID/SA)
41	Summit Parkway	A	15	\$52.88	99%	\$52.88	99%	\$52.23	100%	\$52.81	101%	\$29.25	56%	\$25.13	48%	\$42.86	81%	\$33.86	63%	\$35.88	68%	\$52.88	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	48	\$18.94	183%	\$19.88	197%	\$18.42	100%	\$19.34	105%	\$29.25	158%	\$25.13	136%	\$22.86	123%	\$23.98	130%	\$28.26	118%	\$27.81	151%
23	Valencia Terrace	PC	6	\$28.83	98%	\$36.79	103%	\$29.41	100%	\$36.88	105%	\$29.25	99%	\$25.13	85%	\$14.72	58%	\$34.51	117%	\$17.86	61%	\$27.81	95%
45	Venation Village	PC	38	\$41.46	97%	\$43.83	103%	\$42.33	100%	\$44.69	105%	\$29.25	89%	\$25.13	58%	\$14.72	38%	\$36.73	73%	\$15.98	37%	\$27.81	68%
72	Walden/Saratoga Harbour	A	8	\$52.88	75%	\$52.88	75%	\$49.71	100%	\$52.81	76%	\$29.25	42%	\$25.13	36%	\$22.86	33%	\$34.51	58%	\$25.75	37%	\$52.88	75%
24	Westmont	PW	53	\$28.83	98%	\$36.79	103%	\$29.41	100%	\$36.88	105%	\$29.25	99%	\$25.13	88%	\$14.72	58%	\$25.56	87%	\$13.23	48%	\$27.81	98%
52	Whispering	PC	44	\$44.84	96%	\$48.24	103%	\$46.86	100%	\$49.85	105%	\$29.25	62%	\$25.13	54%	\$14.72	31%	\$27.25	58%	\$14.18	30%	\$27.81	59%
8	Woodmont	A	42	\$22.49	100%	\$22.39	107%	\$21.81	100%	\$22.86	105%	\$29.25	138%	\$25.13	120%	\$22.86	100%	\$27.25	130%	\$22.88	100%	\$27.81	132%
98	Weston	PC	16	\$52.88	42%	\$52.88	42%	\$122.62	100%	\$52.81	43%	\$29.25	24%	\$25.13	20%	\$14.72	12%	\$33.86	27%	\$17.11	14%	\$52.88	42%
73	Wynette Shores	PC	28	\$52.88	74%	\$52.88	74%	\$49.38	100%	\$52.81	75%	\$29.25	42%	\$25.13	36%	\$14.72	21%	\$36.73	44%	\$15.98	23%	\$52.88	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
PC: Pump and Chlorinate
PW: Purchased Water
RO: Reverse Osmosis
(Marco Island is a combination of RO and Lime Softening)

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Southern States Utilities, Inc.
 Docket No. 950495-WS
 Test year ended December 31, 1996
 Summary Schedule of Wastewater Bills at 6,000 gallons

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Summary Schedule of Wastewater Bill at 6,000 gallons																		
	Wastewater Service Area	Commission Approved (CAPRAND)		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		
No		C I A C	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%	\$46.83	138%	\$59.22	177%	\$48.36	128%
	56 Apache Shores	10	\$65.00	73%	\$65.00	73%	\$88.52	100%	\$65.83	73%	\$43.58	49%	\$46.83	52%	\$71.35	81%	\$65.00	73%
	19 Apple Valley	29	\$34.63	88%	\$48.83	104%	\$39.38	100%	\$48.86	104%	\$43.58	111%	\$46.83	117%	\$67.31	171%	\$48.36	102%
	7 Beacon Hills	59	\$34.63	99%	\$36.32	104%	\$34.87	100%	\$36.35	104%	\$43.58	125%	\$46.83	132%	\$55.69	160%	\$40.26	115%
	43 Beecher's Point	11	\$65.00	28%	\$65.00	28%	\$332.38	100%	\$65.83	28%	\$43.58	19%	\$46.83	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%	\$46.83	108%	\$59.22	139%	\$40.26	95%
	2 Burnt Store	72	\$24.44	104%	\$26.38	104%	\$24.83	100%	\$26.17	105%	\$43.58	175%	\$46.83	185%	\$48.11	193%	\$40.26	161%
	42 Chuluota	2	\$65.00	28%	\$65.00	28%	\$332.24	100%	\$65.83	28%	\$43.58	19%	\$46.83	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%	\$46.83	73%	\$75.08	128%	\$40.26	64%
	22 Citrus Springs	10	\$53.84	100%	\$55.14	103%	\$53.69	100%	\$55.17	103%	\$43.58	81%	\$46.83	86%	\$71.35	133%	\$40.26	75%
	18 Deep Creek	103	\$49.98	102%	\$58.31	103%	\$48.86	100%	\$58.34	103%	\$43.58	89%	\$46.83	94%	\$41.88	96%	\$48.26	82%
	24 Deltona	4	\$65.00	100%	\$65.00	100%	\$65.07	100%	\$65.03	100%	\$43.58	67%	\$46.83	71%	\$75.08	115%	\$65.00	100%
	31 Fisherman's Haven	8	\$65.00	82%	\$65.00	82%	\$78.85	100%	\$65.83	82%	\$43.58	50%	\$46.83	58%	\$75.08	95%	\$65.00	82%
	32 Florida Central Commerce Park	45	\$65.00	82%	\$65.00	82%	\$79.70	100%	\$65.83	82%	\$43.58	55%	\$46.83	58%	\$59.22	74%	\$65.00	82%
	39 Fox Run	33	\$65.00	98%	\$65.00	98%	\$113.64	100%	\$65.83	98%	\$43.58	39%	\$46.83	41%	\$63.83	56%	\$65.00	98%
	41 Holiday Haven	6	\$65.00	40%	\$65.00	40%	\$161.27	100%	\$65.03	40%	\$43.58	27%	\$46.83	29%	\$75.08	47%	\$65.00	40%
	48 Jungle Den	26	\$65.00	45%	\$65.00	45%	\$143.37	100%	\$65.83	45%	\$43.58	28%	\$46.83	32%	\$67.31	47%	\$65.00	45%
	16 Lehigh	24	\$45.40	98%	\$47.67	103%	\$46.22	100%	\$47.78	103%	\$43.58	94%	\$46.83	100%	\$67.31	146%	\$40.26	87%
	15 Lakeland Heights	19	\$45.40	102%	\$45.87	103%	\$44.43	100%	\$45.98	103%	\$43.58	98%	\$46.83	104%	\$71.35	161%	\$48.26	91%
	11 Leisure Lakes	66	\$34.63	85%	\$42.83	104%	\$40.58	100%	\$42.86	104%	\$43.58	107%	\$46.83	113%	\$51.81	128%	\$40.26	99%
	8 Marco Island	15	\$34.63	102%	\$35.48	104%	\$33.95	100%	\$35.43	104%	\$43.58	128%	\$46.83	136%	\$71.35	210%	\$48.26	119%
	28 Marco Shores	38	\$65.00	87%	\$65.00	87%	\$74.79	100%	\$65.83	87%	\$43.58	58%	\$46.83	62%	\$63.03	84%	\$65.00	87%
	25 Marion Oaks	9	\$65.00	100%	\$65.00	100%	\$65.28	100%	\$65.83	100%	\$43.58	67%	\$46.83	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%	\$46.83	130%	\$51.81	147%	\$40.26	114%
	30 Morningsview	7	\$65.00	83%	\$65.00	83%	\$77.91	100%	\$65.83	83%	\$43.58	56%	\$46.83	59%	\$75.08	96%	\$65.00	83%
	37 Palm Port	9	\$65.00	59%	\$65.00	59%	\$118.37	100%	\$65.03	59%	\$43.58	39%	\$46.83	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%	\$46.83	107%	\$63.83	147%	\$48.26	94%
	34 Park Manor	4	\$65.00	79%	\$65.00	79%	\$82.74	100%	\$65.03	79%	\$43.58	53%	\$46.83	56%	\$75.08	91%	\$65.00	79%
	27 Point O' Woods	16	\$65.00	91%	\$65.00	91%	\$71.46	100%	\$65.83	91%	\$43.58	61%	\$46.83	64%	\$67.31	94%	\$65.00	91%

Southern States Utilities, Inc.
 Docket No. 950495-WS
 Test year ended December 31, 1996
 Summary Schedule of Wastewater Bills at 6,000 gallons

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No	Wastewater Service Area	Commission Approved (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	
		C I A C	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	88%	\$65.00	88%	\$112.42	180%	\$65.03	88%	\$43.58	39%	\$46.03	41%	\$71.35	43%	\$65.00	50%
35	South Forty	8	\$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	53	\$26.44	105%	\$26.43	104%	\$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%	\$50.63	100%	\$52.10	103%	\$43.58	86%	\$46.03	91%	\$55.69	110%	\$40.26	80%
4	Sugar Mill Woods	92	\$21.44	107%	\$21.44	107%	\$18.99	100%	\$21.49	105%	\$43.58	218%	\$46.03	230%	\$42.43	213%	\$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	87%	\$46.03	89%	\$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	\$48.90	102%	\$48.29	103%	\$48.34	100%	\$50.32	103%	\$43.58	89%	\$46.03	94%	\$59.22	121%	\$40.26	83%
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%
28	Venetian Villages	62	\$53.84	102%	\$54.13	103%	\$52.48	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

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

Attachment G

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%

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Southern States Utilities, Inc.
Docket No. 950495-WS
Comparison of Bills at 18,000 Gallons

Attachment G

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	
	Rate @ 18,000 Gallons	Rate @ 18,000 Gallons	Rate @ 18,000 Gallons	Amount (MBA-SA)	% MBA/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%
Woodmers	\$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%
Lellani 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%
Palmades 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%	\$0.31	101%
Kingswood	\$35.83	\$36.15	\$37.21	\$1.38	104%	\$0.32	101%
Piedola Island	\$35.86	\$36.15	\$37.24	\$1.38	104%	\$0.29	101%
Dartwyler 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%
Chuhasta	\$43.51	\$44.84	\$44.90	\$1.38	103%	\$1.31	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%
Sarnira Villas	\$46.55	\$44.84	\$47.93	\$1.38	103%	(\$1.71)	96%
Windstrong	\$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%

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

Attachment H
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#	PLANT NAME	Water		
		Commission 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	0	0 0.00%
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	12,639,392	1,628,926 12.89%
TOTAL - ALL PLANTS		31,358,590	28,064,007	3,294,583 11.74%

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

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#	PLANT NAME	Wastewater			Percentage Difference
		Commission	Interim	Dollar	
		Adjusted Final Rev. Req.	Revenue Requirement	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%

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SERVICE AVAILABILITY CHARGE ANALYSIS

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

ATTACHMENT I
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WATER

GROSS BOOK VALUE	168,506,115
LAND	10,864,091
DEPRECIABLE ASSETS	<u>157,642,024</u>
ACCUMULATED DEPRECIATION TO DATE	46,023,742
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	84,569,109
NET PLANT AT DESIGN CAPACITY	<u>83,937,006</u>
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	<u>34,005,437</u>
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

APPROVED 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

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SERVICE AVAILABILITY CHARGE ANALYSIS

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

ATTACHMENT I
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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

APPROVED COMBINED SERVICE 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