

980307-WIS

Application to the
Florida **P**ublic **S**ervice **C**ommission
for
Original Certificate for An Existing System
Requesting Initial Rates and Charges

Prepared for:

Zellwood Station Co-Op, Inc.
2126 Spillman Drive
Zellwood, Florida 32798

Prepared by:

Excel Engineering
Consultants, Inc.
122 Wilshire Blvd.
Casselberry, FL 32707

Hartman &
Associates, Inc.
201 E. Pine Street #1000
Orlando, FL 32801

Gray, Harris and
Robinson, P.A.
201 E. Pine Street #1200
Orlando, FL 32801

February, 1998

DOCUMENT NUMBER-DATE

02783 MAR-28

FPSC-RECORDS/REPORTING

**Zellwood Station
Original Certificate Request**

TABLE OF CONTENTS

Section

1. Application Form
2. Exhibit A: List of Corporate Officers & Directors
3. Exhibit B: Statement of Need of Service
4. Exhibit C: Statement of Public Interest
5. Exhibit D: Statement of Proposed Water Service
6. Exhibit E: Equivalent Connections Proposed
 - E-1: Drinking Water Treatment Plant Daily Operation Summary
 - E-2: Past Water Use
 - E-3: Future Water Use
7. Exhibit F: Design Capacity
 - F-1: Capacity of Pipe System by Size & Flow Type
8. Exhibit G: Evidence of Utility Land Ownership
 - G-1: Warranty Deed
9. Exhibit H: Equivalent Residential Connections Proposed
 - H-1: Residential Unit Table
10. Exhibit I: Statement of Non Use of Reuse
11. Exhibit J: Design Capacity of the Collection Lines
Sewer Transmission & Distribution Lines Table &
Capacity Pipe System by Size and Flow Type Table
12. Exhibit K: Financial & Technical Information
13. Exhibit L: Financial Statement Information
 - L-1: Financial Statements
14. Exhibit M: Funding Provisions
 - M-1: List of Owners
15. Exhibit N: Project Cost
 - N-1: Schedule of Accounts
16. Exhibit O: Operating Expenses
 - O-1: Schedule of Expenses
17. Exhibit P: Projected Capital Structure
 - P-1: Capital Structure
18. Exhibit Q: Cost Study
 - Q-1: Schedule of Cost Study
19. Exhibit R: Usage Rate and Charges
20. Exhibit S: Return on Common Equity
21. Exhibit T: Property Description
 - T-1: USGS QUAD Map
 - T-2: Legal Description
22. Exhibit U: County Tax Assessment Map
23. Exhibit V: Map Showing Proposed Lines, Facilities & Territory
24. Exhibit W: Affidavit, Notice of Application
25. Exhibit X: Affidavit, Notice of Actual Application was Given
26. Exhibit Y: Affidavit, Notice of Publication
27. Exhibit Z: Water & Wastewater Tariffs

APPLICATION

**APPLICATION FOR ORIGINAL CERTIFICATE
FOR A PROPOSED OR EXISTING SYSTEM REQUESTING
INITIAL RATE AND CHARGES**

(Pursuant to Section 367.045, Florida Statutes)

To: Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

The undersigned hereby makes application for original certificate(s) to operate a water x and/or wastewater x utility in Orange County, Florida, and submits the following information:

PART I APPLICANT INFORMATION

- A) The full name (as it appears on the certificate), address and telephone number of the applicant:

Zellwood Station Co-Op, Inc.

Name of utility

(407) 886-0000

Phone No.

(407) 886 - 4711

Fax No.

2126 Spillman Drive

Office street address

Zellwood, Florida 32798

City

State

Zip Code

Same as above

Mailing address if different from street address

N/A

Internet address if applicable

- B) The name, address and telephone number of the person to contact concerning this application:

W.A. Restall, Utilities Director

Name

(407) 886-0000

Phone No.

2126 Spillman Drive

Street address

Zellwood, Florida 32798

City

State

Zip Code

LLH

- B) Exhibit C - A statement that to the best of the applicant's knowledge, the provision of service will be consistent with the water and wastewater sections of the local comprehensive plan, as approved by the Department of Community Affairs at the time the application is filed. If the provision of service is inconsistent with such plan, provide a statement demonstrating why granting the certificate would be in the public interest.

PART III SYSTEM INFORMATION

A) WATER

- (1) Exhibit D - A statement describing the proposed type(s) of water service to be provided (i.e., potable, non-potable or both).

- (2) Exhibit E - The number of equivalent residential connections (ERCs) proposed to be served, by meter size and customer class. If development will be in phases, separate this information by phase. In addition, if the utility is in operation, provide the current number of ERCs by meter size and customer class.

- (3) Description of the types of customers anticipated (i.e., single family, mobile homes, clubhouse, commercial, etc.):

The water system will serve mobile homes, commercial
and urban landscape irrigation

- (4) In the case of an existing utility, provide the permit number and the date of approval of facilities by the Department of Environmental Protection (DEP) or the agency designated by DEP to issue permits:

DEP Permit No. PWS#3481506

- (5) Indicate the design capacity of the treatment plant in terms of equivalent residential connections (ERCs) and gallons per day (gpd). If development will be in phases, separate this information by phase.

1,429 (ERCs)

500,000 avg. (gpd)

**APPLICATION FOR ORIGINAL CERTIFICATE
FOR A PROPOSED OR EXISTING SYSTEM REQUESTING
ORIGINAL RATES AND CHARGES**

(Pursuant to Section 367.045, Florida Statutes)

To: Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

The undersigned hereby makes application for original certificate(s) to operate a water x and/or wastewater x utility in Orange County, Florida, and submits the following information:

PART I APPLICANT INFORMATION

- A) The full name (as it appears on the certificate), address and telephone number of the applicant:

Zellwood Station Co-Op, Inc.

Name of utility

(407) 886-0000

Phone No.

(407) 886 - 4711

Fax No.

2126 Spillman Drive

Office street address

Zellwood, Florida 32798

City

State

Zip Code

Same as above

Mailing address if different from street address

N/A

Internet address if applicable

- B) The name, address and telephone number of the person to contact concerning this application:

W.A. Restall, Utilities Director

Name

(407) 886-0000

Phone No.

2126 Spillman Drive

Street address

Zellwood, Florida 32798

City

State

Zip Code

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward a copy of check to RAR with proof of deposit.

Initials of person who forwarded check:

LLH

- C) Indicate the organizational character of the applicant:
(circle one)

Corporation Partnership Sole Proprietorship

Other Corporation - Not for profit
(Specify)

- D) If the applicant is a corporation, indicate whether it has made an election under Internal Revenue Code Section 1362 to be an S Corporation:

Yes _____ No X _____

- E) If the applicant is a corporation, list names, titles and addresses of corporate officers, directors, partners, or any other person(s) or entities owning an interest in the applicant's business organization. (Use additional sheet if necessary).

Exhibit A

- F) If the applicant is not a corporation, list names and addresses of all persons or entities owning an interest in the organization. (Use additional sheet if necessary.)

N/A

PART II

NEED FOR SERVICE

- A) Exhibit B - A statement regarding the need for service in the proposed territory, such as anticipated (or actual) development in the area. Identify any other utilities within the area proposed to be served which could potentially provide such service in the area and the steps the applicant took to ascertain whether such other service is available.

- B) Exhibit C - A statement that to the best of the applicant's knowledge, the provision of service will be consistent with the water and wastewater sections of the local comprehensive plan, as approved by the Department of Community Affairs at the time the application is filed. If the provision of service is inconsistent with such plan, provide a statement demonstrating why granting the certificate would be in the public interest.

PART III SYSTEM INFORMATION

A) WATER

- (1) Exhibit D - A statement describing the proposed type(s) of water service to be provided (i.e., potable, non-potable or both).

- (2) Exhibit E - The number of equivalent residential connections (ERCs) proposed to be served, by meter size and customer class. If development will be in phases, separate this information by phase. In addition, if the utility is in operation, provide the current number of ERCs by meter size and customer class.

- (3) Description of the types of customers anticipated (i.e., single family, mobile homes, clubhouse, commercial, etc.):

The water system will serve mobile homes, commercial
and urban landscape irrigation

- (4) In the case of an existing utility, provide the permit number and the date of approval of facilities by the Department of Environmental Protection (DEP) or the agency designated by DEP to issue permits:

EDDP Permit No. PWS#3481506

- (5) Indicate the design capacity of the treatment plant in terms of equivalent residential connections (ERCs) and gallons per day (gpd). If development will be in phases, separate this information by phase.

1,429 (ERCs)

500,000 avg. (gpd)

(6) Indicate the type of treatment: _____

- (7) Indicate the design capacity of the transmission and distribution lines in terms of ERCs and gpd. If development will be in phases, separate this information by phase.

Exhibit F

- (8) Provide the date the applicant began or plans to begin serving customers: 1977

- (9) Exhibit G - Evidence, in the form of a warranty deed, that the utility owns the land where the water facilities are or will be located. If the utility does not own the land, a copy of the agreement which provides for the long term continuous use of the land, such as a 99-year lease. The Commission may consider a written easement or other cost-effective alternative.

The applicant may submit a contract for the purchase and sale of land with an unexecuted copy of the warranty deed provided the applicant files an executed and recorded copy of the deed, or executed copy of the lease, within thirty days after the order granting the certificate.

B) WASTEWATER

- (1) Exhibit H - The number of equivalent residential connections (ERCs) proposed to be served, by meter size and customer class. If development will be in phases, separate this information by phase. In addition, if the utility is in operation, provide the current number of ERCs by meter size and customer class.

- (2) Description of the types of customers anticipated (i.e., single family, mobile homes, clubhouse, commercial, etc.):

The water system will serve mobile homes

Clubhouse and restaurant relating to a golf community.

- (3) In the case of an existing utility, provide the permit number and the date of approval of facilities by the Department of Environmental Protection (DEP) or the agency designated by DEP to issue permits:

Permit No. FLA010865 4/97

- (4) Indicate separately the design capacity of the treatment plant and effluent disposal system in terms of equivalent residential connections (ERCs) and gallons per day (gpd). If development will be in phases, separate this information by phase.

The service area for Zellwood Station Co-Op, Inc. consist of 1205 ERC, each at approximately 250 gpd/ERC with a total demand of 300,000 gpd.

- (5) Indicate the method of treatment and disposal (percolation pond, spray field, etc.):

Wastewater treatment facility is a 300,000 gpd extended aeration utilizing two percolation ponds for effluent disposal.

- (6) Exhibit I - If the applicant does not propose to use reuse as a means of effluent disposal, provide a statement that describes, with particularity, the reasons for not using reuse.

- (7) Indicate the design capacity of the collection lines in terms of ERCs and gpd. If development will be in phases, separate this information by phase

Exhibit J

- (8) Provide the date the applicant began or plans to begin serving customers: 1977

- (9) Exhibit G - Evidence, in the form of a warranty deed, that the utility owns the land where the utility treatment facilities are or will be located. If the utility does not own the land, a copy of the agreement which provides for the long term continuous use of the land, such as a 99-year lease.

The Commission may consider a written easement or other cost-effective alternative. The applicant may submit a contract for the purchase and sale of land with an unexecuted copy of the warranty deed, provided the applicant files an executed and recorded copy of the deed, or executed copy of the lease, within thirty days after the order granting the certificate.

PART IV FINANCIAL AND TECHNICAL INFORMATION

- A) Exhibit K - A statement regarding the financial and technical ability of the applicant to provide reasonably sufficient and efficient service.
- B) - Exhibit L - A detailed financial statement (balance sheet and income statement), certified if available, of the financial condition of the applicant, showing all assets and liabilities of every kind and character. The income statement shall be for the preceding calendar or fiscal year. If an applicant has not operated for a full year, then the income statement shall be for the lesser period. The financial statement shall be prepared in accordance with Rule 25-30.115, Florida Administrative Code. If available, a statement of the source and application of funds shall also be provided.
- C) Exhibit M - A list of all entities, including affiliates, upon which the applicant is relying to provide funding to the utility, and an explanation of the manner and amount of such funding, which shall include their financial statements and any financial agreements with the utility. This requirement shall not apply to any person or entity holding less than 10 percent ownership interest in the utility.
- D) Exhibit N - A schedule showing the projected cost of the proposed system (or actual cost of the existing system) by uniform system of accounts (USOA) account numbers pursuant to Rule 25-30.115, F.A.C. In addition, provide the capacity of each component of the system in ERCs and gallons per day. If the utility will be built in phases, this schedule shall apply to the design capacity of the first phase only. Provide a separate exhibit for the water and sewer systems.

- E) Exhibit O - A schedule showing the projected operating expenses of the proposed system by USOA account numbers when 80 percent of the designed capacity of the system is being utilized. If the utility will be built in phases, this schedule shall apply to the design capacity of the first phase only. In addition, if the utility has been in existence for at least one year, provide actual operating expenses for the most recent twelve months. Provide a separate exhibit for the water and sewer systems.
- F) Exhibit P - A schedule showing the projected capital structure, including the methods of financing the construction and operation of the utility until the utility reaches 80 percent of the designed capacity of the system(s).
- G) Exhibit Q - A cost study, including customer growth projections, which supports the proposed rates, miscellaneous service charges, customer deposits and service availability charges. A sample cost study is enclosed with the application package. Provide a separate cost study for the water and sewer systems.
- H) Exhibit R - If the base facility and usage rate structure (as defined in Rule 25-30.437(6), F.A.C.) is not utilized for metered service, provide an alternative rate structure and a statement supporting why the alternative is appropriate.
- I) Exhibit S - If a different return on common equity other than the current equity leverage formula established by order of the Public Service Commission pursuant to Section 367.081(4), F.S. is utilized, provide competent substantial evidence supporting the use of a different return on common equity. Information on the current equity leverage formula may be obtained by contacting the accounting section at the listed number.

PART V ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC)

Please note the following NOT APPLICABLE

- A) Utilities obtaining initial certificates pursuant to Rule 25-30.033, F.A.C., are authorized to accrue AFUDC for projects found eligible pursuant to Rule 25-30.116(1), F.A.C.

- B) A discounted monthly AFUDC rate calculated in accordance with Rule 25-30.116(3), F.A.C., shall be used to insure that the annual AFUDC charged does not exceed authorized levels.
- C) The date the utility shall begin to charge the AFUDC rate shall be the date the certificate of authorization is issued to the utility so that such rate can apply to initial construction of the utility facilities.

PART VI TERRITORY DESCRIPTION AND MAPS

A) TERRITORY DESCRIPTION

Exhibit T - An accurate description, using township, range and section references as specified in Rule 25-30.030(2), Florida Administrative Code. If the water and wastewater service territories are different, provide separate descriptions.

B) TERRITORY MAPS

Exhibit U - One copy of an official county tax assessment map or other map showing township, range and section with a scale such as 1"=200' or 1"=400' on which the proposed territory is plotted by use of metes and bounds or quarter sections and with a defined reference point of beginning. If the water and wastewater service territories are different, provide separate maps.

C) SYSTEM MAPS

Exhibit V - One copy of detailed map(s) showing proposed lines, facilities and the territory proposed. Additionally, identify any existing lines and facilities. Map(s) should be of sufficient scale and detail to enable correlation with a description of the territory to be served. Provide separate maps for water and wastewater systems.

PART VII NOTICE OF ACTUAL APPLICATION

- A) Exhibit W - An affidavit that the notice of actual application was given in accordance with Section 367.045(1)(a), Florida Statutes, and Rule 25-30.030, Florida Administrative Code, by regular mail to the following:

- (1) the governing body of the municipality, county, or counties in which the system or the territory proposed to be served is located;
- (2) the privately owned water and wastewater utilities that hold a certificate granted by the Public Service Commission and that are located within the county in which the utility or the territory proposed to be served is located;
- (3) if any portion of the proposed territory is within one mile of a county boundary, the utility shall notice the privately owned utilities located in the bordering counties and holding a certificate granted by the Commission;
- (4) the regional planning council;
- (5) the Office of Public Counsel;
- (6) the Public Service Commission's Director of Records and Reporting;
- (7) the appropriate regional office of the Department of Environmental Protection;
- (8) and the appropriate water management district.

Copies of the Notice and a list of entities noticed shall accompany the affidavit. THIS MAY BE A LATE-FILED EXHIBIT

- B) Exhibit X - An affidavit that the notice of actual application was given in accordance with Rule 25-30.030, Florida Administrative Code, by regular mail or personal delivery to each customer of the system. A copy of the notice shall accompany the affidavit. THIS MAY BE A LATE-FILED EXHIBIT.
- C) Exhibit Y - Immediately upon completion of publication, an affidavit that the notice of actual application was published once in a newspaper of general circulation in the territory in accordance with Rule 25-30.030, Florida Administrative Code. A copy of the proof of publication shall accompany the affidavit. THIS MAY BE A LATE-FILED EXHIBIT.

PART VIII FILING FEE

Indicate the filing fee enclosed with the application:

\$ 1,500.00 (for water) and \$ 1,500.00 (for wastewater).

Note: Pursuant to Rule 25-30.020, Florida Administrative Code, the amount of the filing fee as follows:

- (1) For applications in which the utility has the capacity to serve up to 500 ERC's, the filing fee shall be \$750.
- (2) For applications in which the utility has the capacity to serve from 501 to 2,000 ERC's the filing fee shall be \$1,500.
- (3) For applications in which the utility has the capacity to serve from 2,001 ERC's to 4,000 ERC's the filing fee shall be \$2,250.
- (4) For applications in which the utility has the capacity to serve more than 4,000 ERC's the filing fee shall be \$3,000.

PART IX TARIFF

Exhibit 2 The original and two copies of water and/or wastewater tariff(s) containing all rates, classifications, charges, rules and regulations. Sample tariffs are enclosed with the application package.

PART I

AFFIDAVIT

I Zellwood Station Co-Op, Inc. (applicant) do solemnly swear or affirm that the facts stated in the foregoing application and all exhibits attached thereto are true and correct and that said statements of fact thereto constitutes a complete statement of the matter to which it relates.

BY:

Irving L. Perkins

Applicant's Signature

Irving Perkins

Applicant's Name (Typed)

President

Applicant's Title *

Subscribed and sworn to before me this 26TH
of February 1998.

Jane L. Mercer
Notary Public



Jane L. Mercer
My Commission CC844726
Expires May 27, 2001

* If applicant is a corporation, the affidavit must be made by the president or other officer authorized by the by-laws of the corporation to act for it. If applicant is a partnership or association, a member of the organization authorized to make such affidavit shall execute same.

EXHIBIT A

If the applicant is a corporation, list names, titles and addresses of corporate officers, directors, partners, or other person(s) or entities owning an interest in the applicant's business organization.

ZELLWOOD STATION CO-OP, INC. BOARD OF DIRECTORS - 1998

<i>Irving Perkins, President (one year)</i> 4071 Cohen Drive Zellwood, FL 32798 (407) 884-0005	<i>Beulah Pomeroy (one year)</i> 3730 Parway Road Zellwood, FL 32798 (407) 884-7371
<i>Robert Thompson (two years)</i> Vice President 2628 Parway Road Zellwood, FL 32798 (407) 880-8092	<i>Bernie Schmeltz (one year)</i> 3926 Parway Road Zellwood, FL 32798 (407) 886-3940
<i>Gerald Dunn, Secretary (two years)</i> 3629 Duffer Court Zellwood, FL 32798 (407) 889-8002	<i>Jack Clancy (two years)</i> 2532 Amyris Court Zellwood, FL 32798 (407) 889-5689
<i>Cory Hodges, Treasurer (two years)</i> 3713 Diamond Oak Way Zellwood, FL 32798 (407) 889-5699	<i>Robert Howe (two years)</i> 3629 Parway Road Zellwood, FL 32798 (407) 880-9154
<i>Bob Meszaros (one years)</i> 2501 Amyris Court Zellwood, FL 32798 (407) 880-3861	<i>Donald Myers (two years)</i> 3365 Evergreen Road Zellwood, FL 32798 (407) 884-4468
<i>Bernie Schmeltz (two years)</i> 3926 Parway Road Zellwood, FI 32798 (407) 886-3940	<i>Lavon Miller (one year)</i> 3777 Diamond Oak Way Zellwood, FL 32798 (407) 884-9017

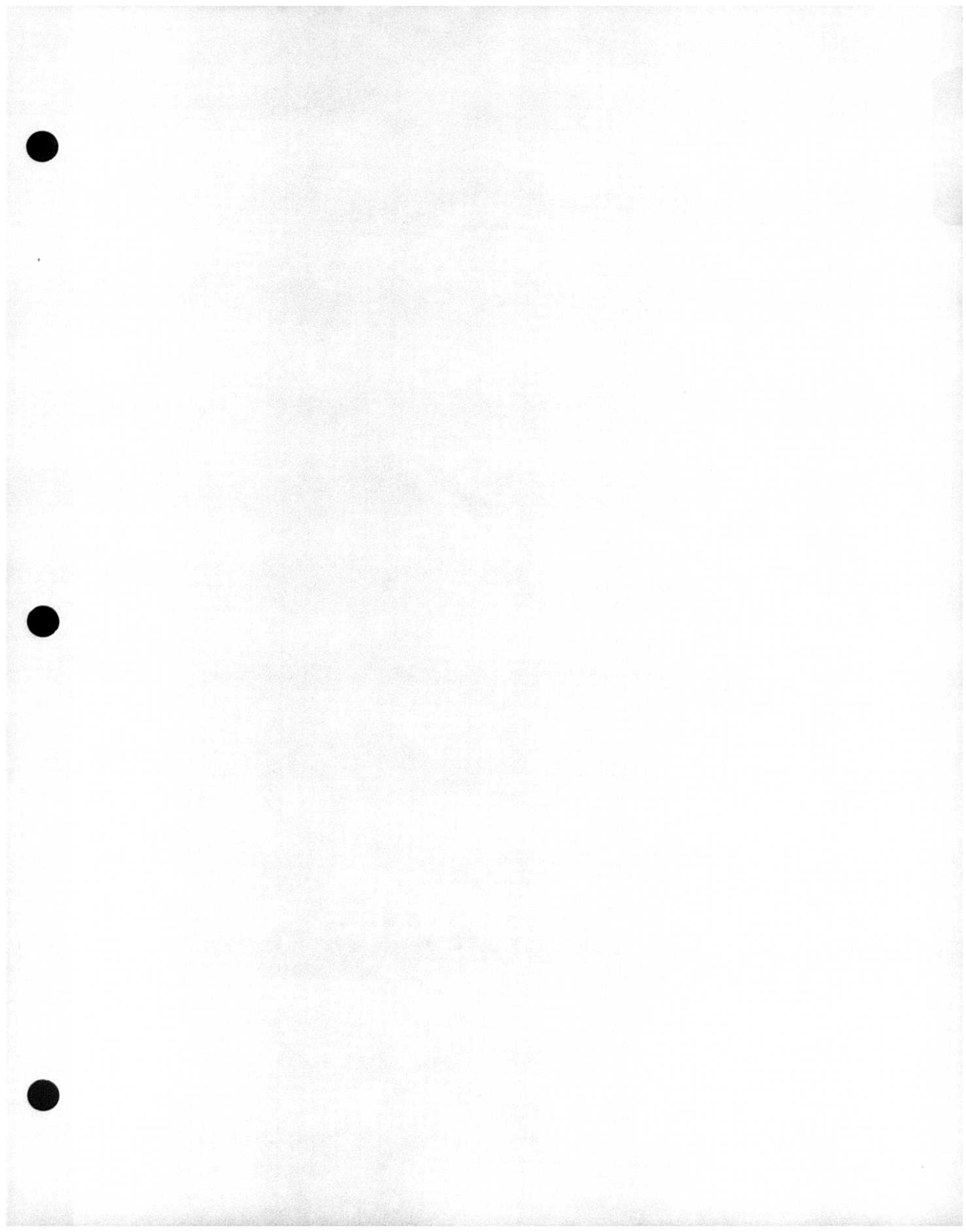


EXHIBIT B

A statement regarding the need for the service in the proposed territory, such as anticipated (or actual) development in the area. Identify any other utilities within the area proposed to be served which could potentially provide such service in the area and the steps the applicant took to ascertain whether such other service is available.

Zellwood Station is a retirement golf course community in the northwest section of unincorporated Orange County. The community is located on the east side of U.S. 441, north of Apopka and on the south side of Ponkan Road. This area is experiencing rapid growth due to it's proximity to the Orlando and Mt. Dora areas.

The surrounding area is a sparsely populated area and there is little, if any, other water and wastewater services available. The Orange County and FDEP Water and Wastewater Records were checked to determine if any other services were available. The records did not indicate the presence of another system that could provide such a service for the Zellwood Station Community.

The cost for utility service to the residents of the mobile home park is currently included in the maintenance fee. The St. Johns River Water Management District (SJRWMD) is requiring that Zellwood Station Co-Op, Inc. promote water conservation by requiring each lot to have an individual meter and to implement a water conservation rate structure. An application for a certificate is required because the cooperative provides water and sewer service to entities outside the cooperative, however, within Zellwood Station. Additionally, the implementation of a conservation rate structure as required by the SJRWMD will require certification.

Zellwood Station Co-Op, Inc. provides water and wastewater service to all residents of Zellwood Station. The cooperative, which owns the water and wastewater utilities, only has 300 members. The remaining 905 residents are not members of the cooperative.

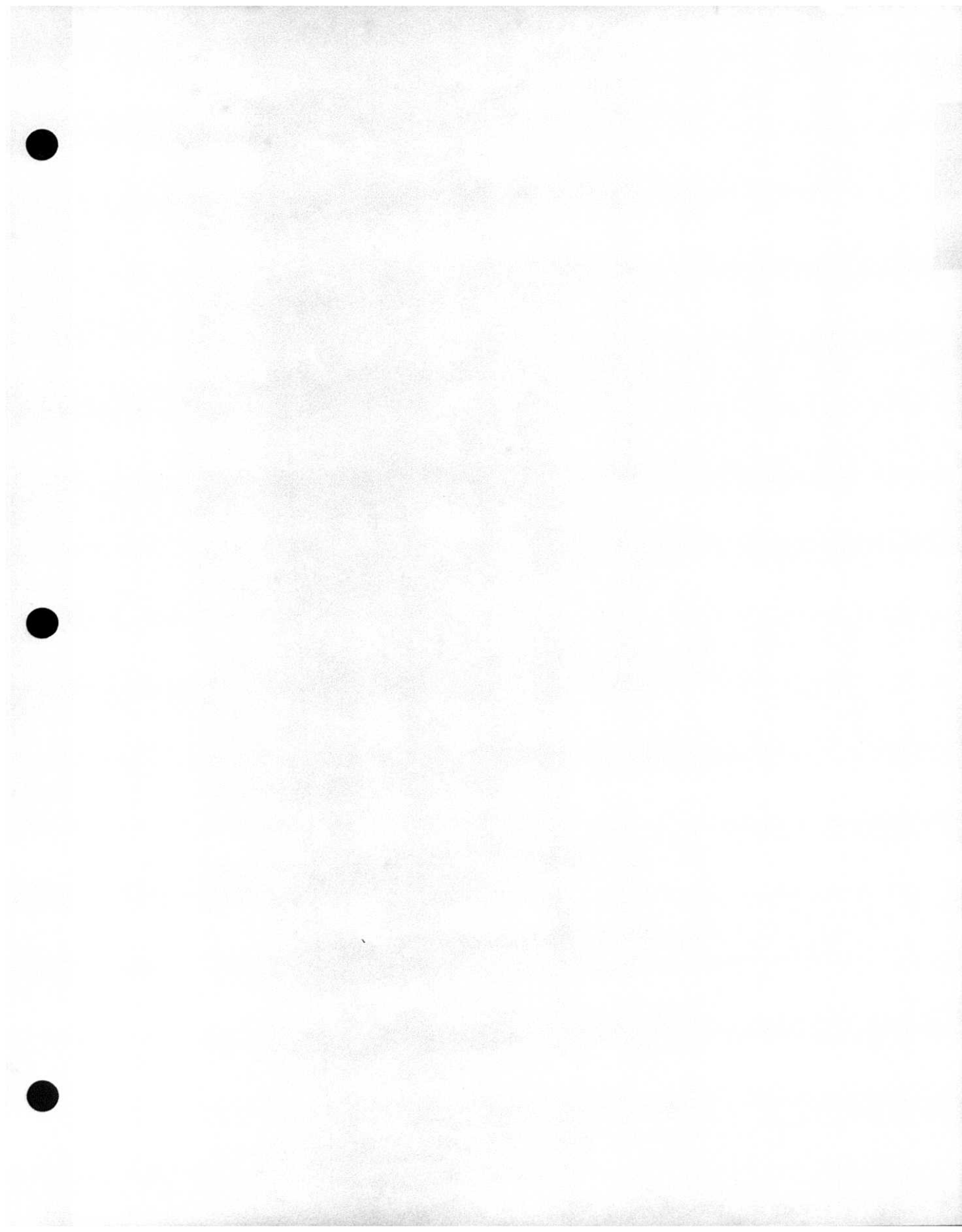


EXHIBIT C

A statement that to the best of the applicant's knowledge, the provision of service will be consistent with the water and wastewater sections of the local comprehensive plan, as approved by the Department of Community Affairs at the time the application is filed. If the provision of service is inconsistent with such plan, provide a statement demonstrating why granting the certificate would be in the public interest.

To the best of the applicant's knowledge, the provision of service will be consistent with the water and wastewater sections of the existing local comprehensive plan, as approved by Orange County and the Department of Community Affairs. Zellwood Station has been operating a water and wastewater utility since the late 1970's and has been inspected and permitted through the FDEP and Orange County. There are no viable utilities outside of Zellwood Station, capable of providing water and sewer service to this community. Additionally, the Zellwood Station Co-op, Inc. provides water and sewer service to external entities and the SJRWMD has mandated the implementation of conservation rates. The granting of a certificate will be in the public interest for the reasons stated.

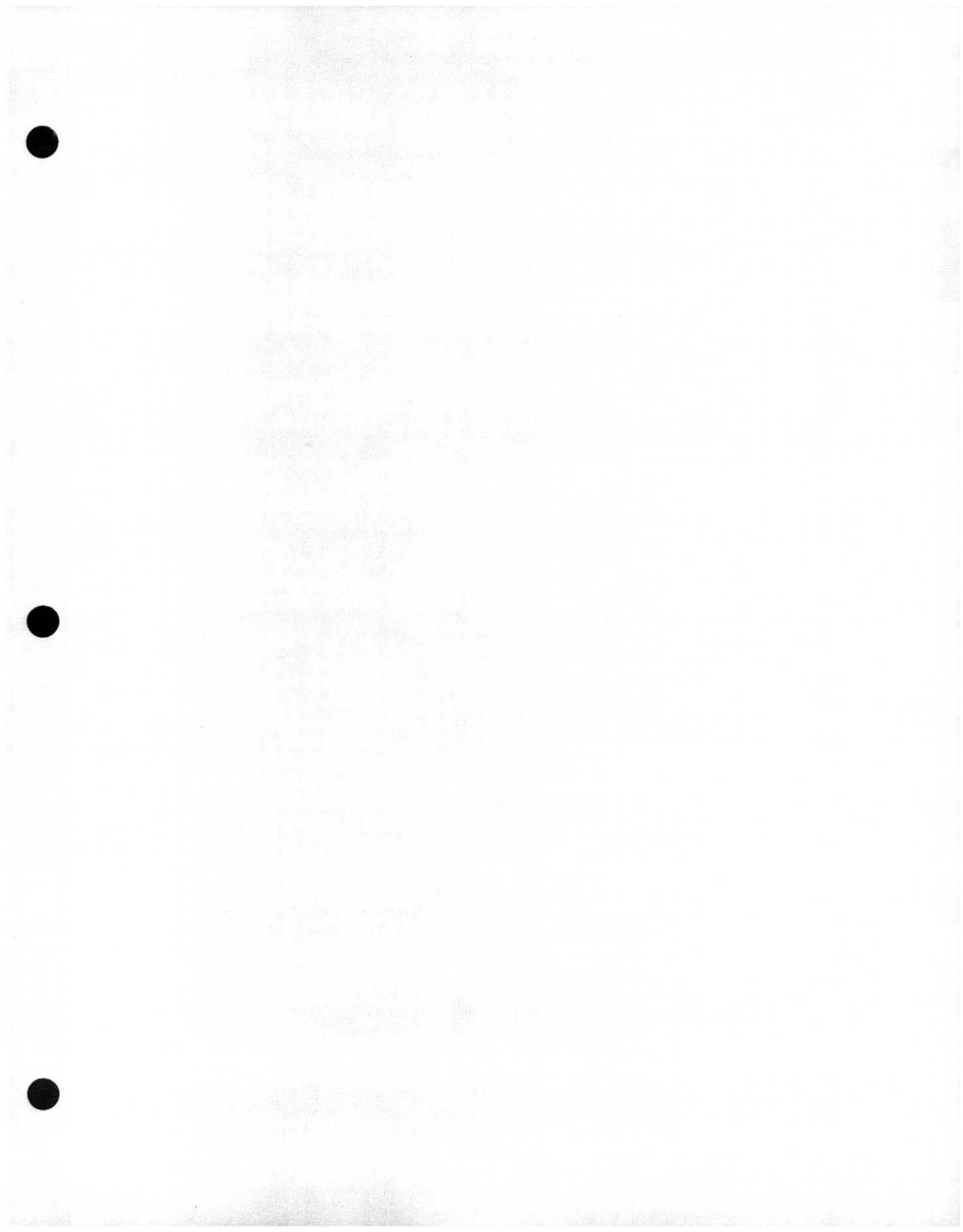


EXHIBIT D

A statement describing the proposed types of water service to be provided (i.e., potable, non-potable or both).

Zellwood Station has an existing water system which pumps groundwater from the Floridan Aquifer. The raw water is aerated and disinfected prior to storage and distribution. The water system provides potable and irrigation water to the Zellwood Station population.

EXHIBIT E

The number of water system equivalent residential connections (ERCs) proposed to be served, by meter size and customer class. If development will be in phases, separate this information by phase. In addition, if the utility is in operation, provide the current number of ERC's by meter size and customer class.

The development was constructed in phases as presented in the table below. Since these phases were built some time ago; are adjacent; and use the same water and wastewater plant; Zellwood Station will be considered as one entity.

Phase	Date Constructed
Oak Grove Village	1975
Citrus Ridge Village	1976
Banbury Village	1979
Canopy Circle	1984
Phase I Addition	1984
Phase IB	1987
Phase II	1989

Item	Establishment	Unit	Number	Factor	Water Meter Size	Total GPD	Total ERC
1	Mobile Homes	unit	1,205	365	5/8 inch	439,825	1,256.64
2	Club House	fixture unit	95	30	2 inch	2,850	8.14
3	Sales Office	fixture unit	29	30	5/8 inch	870	2.49
4	Restaurant	seats	520	50	2 inch	26,000	74.29
5	Recreation Room	seats	400	40	3 inch	16,000	45.71
6	12 Bathrooms	fixture unit	434	30	5/8 inch	13,020	37.2
7	Maintenance Barn	fixture unit	55	30	5/8 inch	1,650	4.71
Total						500,215	1,429.19

Note: 1 ERC was calculated to be approximately = 365 gpd

Exhibit E-1 ***Represents a table of the Drinking Water Treatment Plant Daily Operation Summery. The table ranges from the year 1989 to 1996.***

Exhibit E-2 ***Represents a table of Past Water Use from the year 1989 through 1996. The Public Average Day water use is broken down into subcategories such as Household, Commercial/ Industrial, Irrigation of Urban Landscape, Recreation and Common Areas, and Water Utility. Each of these meter uses are listed by mgd and ERU's. The public average day water is supplied by a 2.63 mgd capacity public well field.***

Exhibit E-3 ***Represents a table of future water use from the year 1997 to the year 2006. This water use is broken down into the same categories as represented in Exhibit E-2, Past Water Use.***

Zellwood Station Co-Op, Inc.

Table E-1 Drinking Water Treatment Plant Daily Operation Summary

Month(mgd)	Monthly Total(mgd)	Average(mgd)	Maximum(mgd)	Minimum(mgd)	#Service Units
Jan 89	3.247	0.105	0.129	0.059	
Feb 89	3.073	0.109	0.137	0.074	
Mar 89	3.534	0.114	0.147	0.049	766
April 89	30.198	1.007	1.351	0.700	846
May 89	35.611	1.148	1.515	0.651	848
Jun 89	31.564	1.052	1.290	0.628	853
July 89	27.690	0.902	1.135	0.577	860
Aug 89	28.227	0.911	1.469	0.532	861
Sep 89	19.020	0.634	0.936	0.411	861
Oct 89	24.820	0.801	0.900	0.684	869
Nov 89	25.462	0.848	1.043	0.580	877
Dec 89	22.119	0.714	0.953	0.524	883
Average	21.214	0.695	0.917	0.456	852.4
Jan 90	25.873	0.834	1.211	0.677	886
Feb 90	24.652	0.880	1.057	0.530	866
Mar 90	31.483	1.015	1.242	0.870	886
April 90	31.166	1.039	1.331	0.730	893
May 90	34.686	1.119	1.283	0.821	897
June 90	27.711	0.923	1.159	0.730	892
July 90	25.762	0.831	1.156	0.631	911
Aug 90	31.669	1.021	1.171	0.823	916
Sept 90	32.596	1.086	1.327	0.804	916
Oct 90	29.327	0.946	1.191	0.620	921
Nov 90	28.127	0.937	1.179	0.731	925
Dec 90	25.470	0.821	0.938	0.579	932
Average	29.044	0.954	1.187	0.712	903.42
Jan 91	24.493	0.790	1.000	0.580	935
Feb 91	20.580	0.735	0.913	0.524	939
Mar 91	21.686	0.699	0.898	0.371	943
Apr 91	18.738	0.625	0.837	0.327	945
May 91	22.628	0.730	0.959	0.494	943
June 91	19.970	0.665	1.038	0.452	945
July 91	17.916	0.578	0.699	0.401	948
Aug 91	16.734	0.540	0.669	0.399	952
Sep 91	23.495	0.783	1.170	0.431	953
Oct 91	22.919	0.739	0.950	0.441	953
Nov 91	24.975	0.832	0.972	0.709	953
Dec 91	24.198	0.780	0.931	0.574	954
Average	21.528	0.708	0.920	0.475	946.92

Zellwood Station Co-Op, Inc.

Table E-1 Drinking Water Treatment Plant Daily Operation Summary

Month(mgd)	Monthly Total(mgd)	Average(mgd)	Maximum(mgd)	Minimum(mgd)	#Service Units
Jan 92	23.560	0.760	0.848	0.620	955
Feb 92	20.721	0.714	0.917	0.510	956
Mar 92	24.172	0.779	0.933	0.594	956
Apr 92	24.636	0.821	0.878	0.616	960
May 92	29.414	0.984	1.173	0.764	965
Jun 92	21.154	0.705	1.062	0.547	966
Jul 92	24.535	0.761	0.977	0.523	968
Aug 92	20.911	0.675	0.868	0.507	968
Sept 92	20.956	0.698	0.897	0.449	968
Oct 92	22.091	0.713	0.884	0.477	971
Nov 92	21.192	0.706	0.892	0.525	970
Dec 92	20.838	0.672	0.797	0.567	972
Average	22.848	0.749	0.927	0.558	964.58
Jan 93	17.826	0.575	0.716	0.411	973
Feb 93	13.994	0.500	0.615	0.360	973
Mar 93	12.451	0.401	0.511	0.251	973
Apr 93	14.637	0.488	0.645	0.285	973
May 93	18.661	0.602	0.804	0.392	973
June 93	18.479	0.616	0.761	0.451	974
July 93	16.681	0.538	0.784	0.284	975
Aug 93	19.543	0.630	0.795	0.418	975
Sept 93	18.521	0.617	0.858	0.388	975
Oct 93	21.541	0.695	0.959	0.523	975
Nov 93	19.998	0.667	0.898	0.479	975
Dec 93	19.450	0.628	0.768	0.380	975
Average	17.649	0.580	0.760	0.385	974.08
Jan 94	18.352	0.592	0.832	0.349	976
Feb 94	15.865	0.567	0.747	0.367	977
Mar 94	21.623	0.698	0.950	0.350	975
Apr 94	21.688	0.723	0.917	0.494	980
May 94	23.342	0.753	0.969	0.532	979
June 94	19.623	0.654	0.941	0.397	979
July 94	19.581	0.632	0.814	0.346	981
Aug 94	16.917	0.546	0.710	0.346	978
Sept 94	13.904	0.464	0.798	0.293	979
Oct 94	14.136	0.456	0.667	0.278	979
Nov 94	14.557	0.485	0.725	0.281	989
Dec 94	12.566	0.405	0.586	0.245	898
Average	17.680	0.581	0.805	0.357	972.5

Zellwood Station Co-Op, Inc.

Table E-1 Drinking Water Treatment Plant Daily Operation Summary

Month(mgd)	Monthly Total(mgd)	Average(mgd)	Maximum(mgd)	Minimum(mgd)	#Service Units
Jan 95	13.058	0.421	0.536	0.284	981
Feb 95	15.042	0.537	0.754	0.361	983
Mar 95	18.602	0.600	0.785	0.370	981
Apr 95	18.879	0.629	0.905	0.417	982
May 95	23.941	0.772	1.032	0.361	984
Jun 95	17.499	0.583	0.860	0.324	988
Jul 95	18.910	0.610	0.998	0.240	988
Aug. 95	17.023	0.549	0.835	0.265	988
Sept. 95	13.943	0.465	0.756	0.218	988
Oct. 95	14.734	0.475	0.701	0.297	993
Nov. 95	19.498	0.650	0.811	0.386	993
Dec. 95	17.388	0.561	0.788	0.316	988
Average	17.376	0.571	0.813	0.320	986.42
Jan 96	15.879	0.512	0.787	0.288	988
Feb 96	16.962	0.585	0.854	0.307	990
Mar 96	16.598	0.535	0.839	0.298	995
Apr 96	20.370	0.679	0.937	0.416	997
May 96	21.555	0.695	1.055	0.403	997
Jun 96	15.725	0.524	0.978	0.264	997
Jul 96	18.178	0.586	0.903	0.301	982
Aug. 96	19.938	0.633	0.935	0.302	995
Sept. 96	19.975	0.665	0.954	0.200	992
Oct. 96	19.376	0.625	0.958	0.328	995
Nov. 96	21.551	0.718	0.905	0.429	995
Dec. 96	16.524	0.533	0.735	0.332	995
Average	18.553	0.608	0.903	0.322	993.17

ZELLWOOD STATION CO-OP, INC
TABLE E-2 PAST WATER USE

Year	# Units	Population	Per	Household		Commerc./Indust.		Irrig. (Urban	Water	Public		Golf Course	(Installed	Wellfield)
			Capita	Average	Max.	Average	Max.	Common Area		Average	Max.	Average	Capacity	Capacity
			Usage	Day	Day	Day	Day		Utility	Day	Day	Day	(mgd)	(mgd)
			(gpd)	(mgd)	(mgd)	(mgd)	(mgd)	(mgd)		(mgd)	(mgd)	(mgd)		
1989	885	1,514	404	0.612	1.423	0.009	0.018	0.039	0.035	0.695	1.515	0.329	2.63	1.44
1990	912	1,596	538	0.858	1.226	0.009	0.018	0.039	0.048	0.954	1.331	0.329	2.63	1.44
1991	949	1,661	376	0.625	1.078	0.009	0.018	0.039	0.035	0.708	1.170	0.329	2.63	1.44
1992	965	1,689	393	0.664	1.076	0.009	0.018	0.039	0.037	0.749	1.173	0.329	2.63	1.44
1993	974	1,705	295	0.503	0.873	0.009	0.018	0.039	0.029	0.580	0.959	0.329	2.63	1.44
1994	973	1,703	296	0.504	0.883	0.009	0.018	0.039	0.029	0.581	0.969	0.329	2.63	1.44
1995	986	1,726	287	0.494	0.946	0.009	0.018	0.039	0.029	0.571	1.032	0.329	2.63	1.44
1996	993	1,738	305	0.530	0.968	0.009	0.018	0.039	0.030	0.606	1.055	0.329	2.63	1.44

ZELLWOOD STATION CO-OP, INC
TABLE E-3 FUTURE WATER USE

Year	# Units	Population	Per	Household		Commerc./Indust.		Irrig. (Urban	Water	Public		Golf	(Installed Wellfield)	
			Capita	Av. Day	Max. Day	Av. Day	Max. Day	Landsc./Rec.		Av. Day	Max. Day	Av. Day	Public	Irrigation
			Usage					Common Are	Utility				Capacity	Capacity
			(gpd)	(mgd)	(mgd)	(mgd)	(mgd)	(mgd)		(mgd)	(mgd)	(mgd)	(mgd)	(mgd)
1997	1,025	1,794	305	0.547	1.094	0.009	0.018	0.039	0.031	0.626	1.253	0.329	2.63	1.44
1998	1,050	1,838	250	0.459	0.919	0.010	0.020	0.039	0.030	0.538	1.076	0.274	2.63	1.44
1999	1,075	1,881	200	0.376	0.753	0.012	0.024	0.039	0.027	0.455	0.909	0.247	2.63	1.44
2000	1,100	1,925	150	0.289	0.578	0.014	0.028	0.039	0.024	0.366	0.731	0.227	2.63	1.44
2001	1,125	1,969	150	0.295	0.591	0.016	0.032	0.039	0.026	0.377	0.753	0.227	2.63	1.44
2002	1,150	2,013	150	0.302	0.604	0.018	0.036	0.039	0.029	0.388	0.776	0.227	2.63	1.44
2003	1,175	2,056	150	0.308	0.617	0.020	0.040	0.039	0.030	0.397	0.794	0.227	2.63	1.44
2004	1,200	2,100	150	0.315	0.630	0.022	0.044	0.039	0.030	0.406	0.813	0.227	2.63	1.44
2005	1,225	2,144	150	0.322	0.643	0.024	0.048	0.039	0.031	0.416	0.831	0.227	2.63	1.44
2006	1,250	2,188	150	0.328	0.656	0.026	0.052	0.039	0.032	0.425	0.850	0.227	2.63	1.44

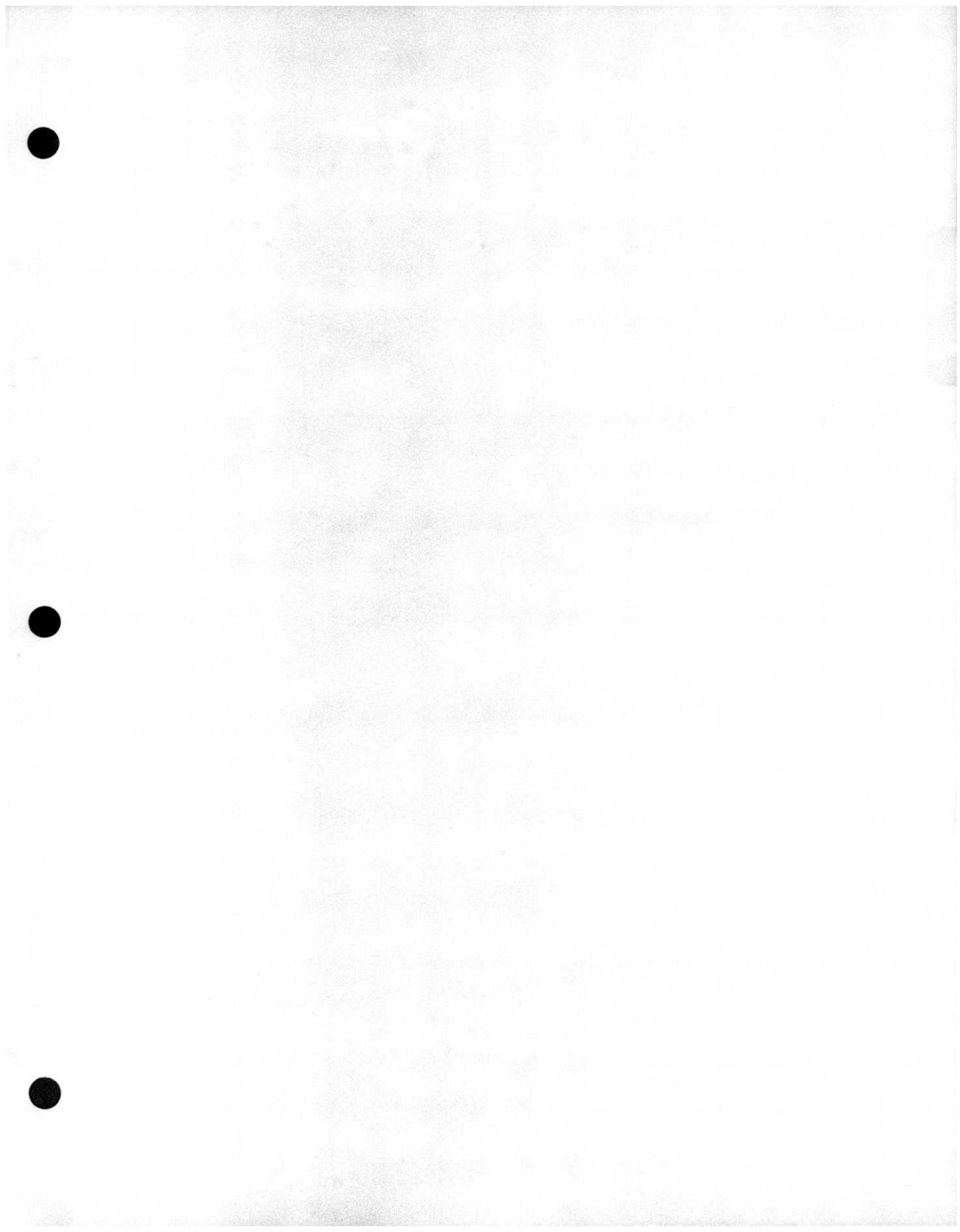


EXHIBIT F

Indicate the design capacity of the water transmission and distribution lines in terms of ERC's and gpd. If development will be in phases, separate this information by phase.

ZELLWOOD STATION CO-OP, INC.						
WATER TRANSMISSION AND DISTRIBUTION LINES - BY PHASE						
LINEAL FEE OF CONSTRUCTION						
	PIPE SIZE					
PHASE	1"	2"	4"	6"	8"	10"
PHASE 1						
Banbury Village		3,020		1,300	3,440	3,300
Citrus Ridge Village		2,500	260		2,060	2,600
Oak Grove Village	420	1,020	300	1,480	2,520	3,000
CANOPY CIRCLE	100			1,500		
PHASE I ADDITION			1,240	6,000	440	5,400
PHASE I-B				6,235	2,350	
PHASE II		1,080	730	5,510	1,150	
Total Linear Footage (ft)	520	7,620	2,530	22,025	11,960	14,300

Phased construction plans were examined and used to evaluate the water transmission and distribution pipe network. Refer to the Appendix for copies of these plans. The capacity of the pipes were determined by using the Williams & Hazen Formula.

EXHIBIT F - 1

ZELLWOOD STATION CO-OP, INC.						
CAPACITY OF PIPE SYSTEM BY SIZE AND FLOW TYPE						
PIPE SIZE						
DESCRIPTION	1"	2"	4"	6"	8"	10"
<u>Water System</u>						
Flow (gpm)	15	50	200	800	800	1300
Flow (gpd)	20,160	70,560	283,680	633,600	1,116,000	1,823,040
Flow (ERC)	58	202	811	1,810	3,189	5,209

Water is pumped from the well and piped to the water treatment plant via a 10-inch PVC pipe. After treatment, the water is distributed to the various lots via a system of PVC pipes increasing in size from 1-inch to 10-inch. The flow is pressurized and capacity ranges from 2,0160 gpd to 1.823 mgd. The 10-inch PVC is capable of delivering 1.823 mgd or 5,209 ERC's.

EXHIBIT G

Evidence, in the form of a warranty deed, that the utility owns the land where the water facilities are or will be located. If the utility does not own the land, a copy of the agreement which provides for the long term continuous use of the land, such as a 99-year lease. The Commission may consider a written easement or other cost-effective alternative.

The applicant may submit a contract for the purchase and sale of land with an unexecuted copy of the warranty deed provided the applicant files an executed and recorded copy of the deed, or executed copy of the lease, within thirty days after the order granting the certificate.

The Warranty Deed for the Zellwood Station Co-op, Inc. is submitted as Exhibit G-1

EXHIBIT G-1

WARRANTY DEED FOR ZELLWOOD STATION, CO-OP, INC.

Orange Co FL 4617417
10/04/93 04:01:21pm
OR Bk 4629 Pg 2875
Rec 127.50

SPACE RESERVED
FOR RECORDER

WARRANTY DEED

THIS WARRANTY DEED, made and entered into as of the 30th day of September, 1993, by ZELLWOOD STATION, LTD., a limited partnership existing under the laws of Florida, whose mailing address is c/o Angeles Corporation, 10301 West Pico Boulevard, Los Angeles, California 90064, (hereinafter referred to as "Grantor"), to ZELLWOOD STATION CO-OP, INC., a corporation existing under the laws of Florida, whose post office address is 2126 Spillman Drive, Zellwood, Florida 32798, (hereinafter referred to as "Grantee"),

W I T N E S S E T H:

THAT, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable considerations, the receipt and sufficiency of which is acknowledged by Grantor, Grantor hereby grants, bargains, sells, conveys and confirms unto Grantee all that certain real property and the improvements thereon (hereinafter collectively referred to as "the Real Property") in Orange County, Florida, more particularly described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND
BY REFERENCE INCORPORATED HEREIN

TOGETHER WITH all the tenements, hereditaments and appurtenances thereto belonging or in any way appertaining.

TO HAVE AND TO HOLD the same unto Grantee in fee simple, forever.

AND Grantor hereby covenants with Grantee: (1) that Grantor is lawfully seized of the Real Property in fee simple; (2) that Grantor has good right and lawful authority to sell and convey the Real Property; (3) that Grantor hereby fully warrants the title to the Real Property and will defend the same against the lawful claims of all persons whomsoever; and (4) that the Real Property is free of all encumbrances except taxes accruing subsequent to December 31, 1992, and easements, restrictions, reservations and encumbrances of public record; provided, however, reference thereto shall not serve to reimpose same.

Wherever used herein, the terms "Grantor" and "Grantee" shall be deemed to include all of the parties to this Warranty Deed and the successors and assigns of each corporation and each partnership. The singular shall be deemed to include the plural, and vice versa, where the context so permits.

NOTE: DOCUMENTARY STAMP TAX IS DEPOSIT UNDER 31 U.S.C. SEC. 1116 (C) PURSUANT TO THE DEBTOR TRUST AGREEMENT PLAN OF REORGANIZATION IN CASE NO. 93-25118-PTL, AS CONFIRMED BY THE U.S. BANKRUPTCY COURT, NORTHERN DISTRICT OF FLORIDA, ORLANDO DIVISION, UNDER U.S. TRUSTEE CONSENT, 117, BY ORDER ENTERED SEPTEMBER 27, 1993.

OR Bk 4629 Pg 2876
Orange Co FL 4617417

Space Reserved for Recorder

IN WITNESS WHEREOF, Grantor has caused this Warranty Deed to be executed by its partner hereunto duly authorized as of the day and year first above written.

Signed, sealed and delivered
in the presence of:

ZELLWOOD STATION, LTD., a Florida
limited partnership

By: Angeles Real Estate
Corporation, a California
corporation
Its General Partner

By:

Name: William E. Ufford
Title: President

(SEAL)

Bruce D. L.
Signature
Print Name: Bruce D. L.
William E. Ufford
Signature
Print Name: WILLIAM E. UFFORD

STATE OF FLORIDA)
COUNTY OF _____) SS:

The foregoing instrument was acknowledged before me this _____ day of September, 1993, by _____, the _____ of Angeles Real Estate Corporation, the general partner on behalf of ZELLWOOD STATION, LTD., a Florida limited partnership. He is personally known to me or has produced _____ as identification and did not take an oath.

Notary Stamp

Signature of Person Taking
Acknowledgment
Print Name: _____
Title: Notary Public
Serial No. (if any) _____
Commission Expires: _____

PROPERTY APPRAISER'S
PARCEL I.D. NO. _____

SOCIAL SECURITY NO(S) OF
GRANTEE(S) _____

THIS DOCUMENT PREPARED BY
AND AFTER RECORDING RETURN TO:

CHRISTOPHER C. BROCKMAN, ESQUIRE
MACUIRE, VOORHIS & WELLS, P.A.
Post Office Box 633
Orlando, Florida 32802

(R:\Real\076\Zellwood.vp)

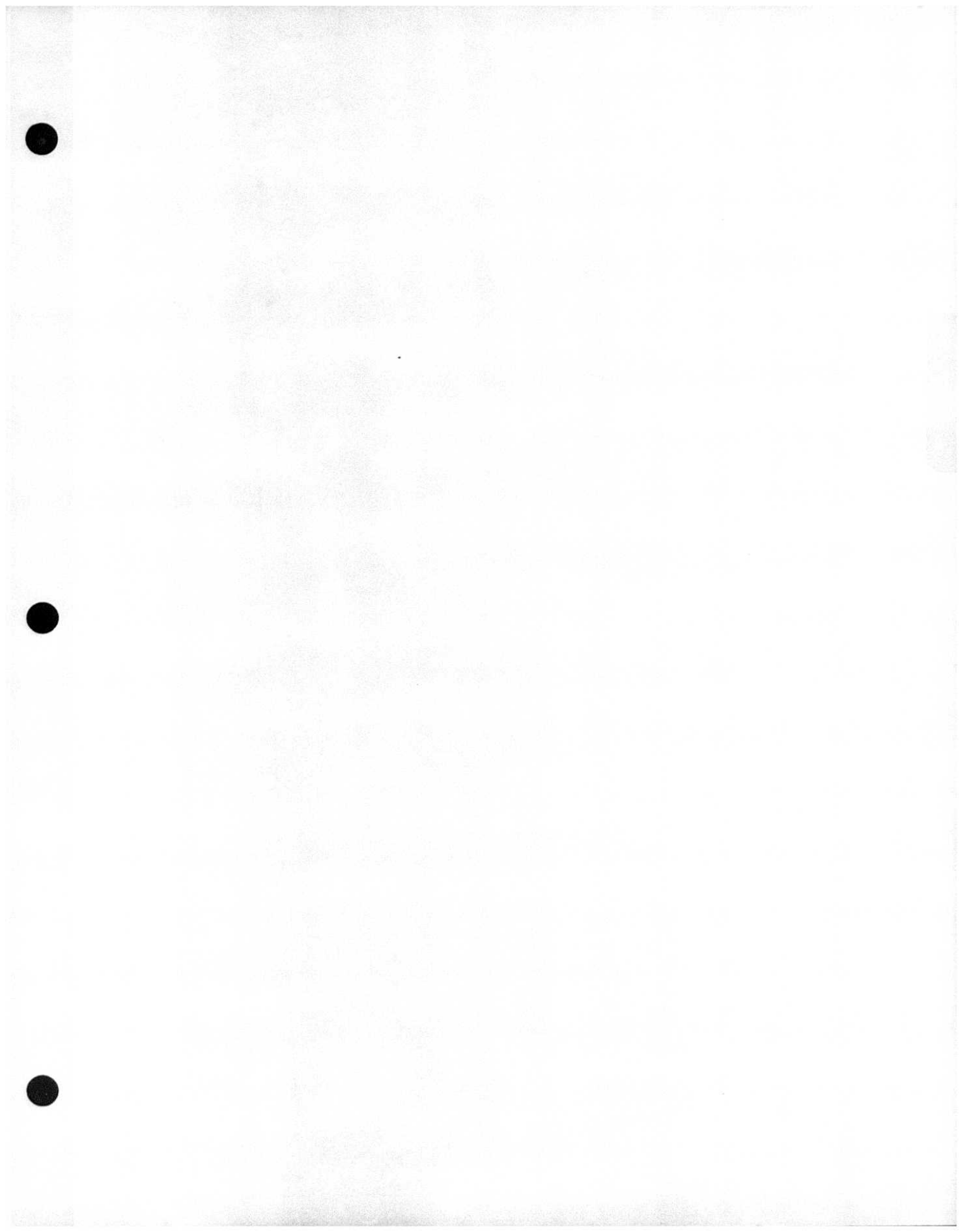


EXHIBIT H

The number of wastewater equivalent residential connections (ERCs) proposed to be served, by meter size and customer class. If development will be in phases, separate this information by phase. In addition, if the utility is in operation, provide the current number of ERCs by meter size and customer class.

Exhibit H-1 is a table of the number of equivalent residential units (ERCs) and total demand in gpd served by meter size and customer class.

EXHIBIT H-1

The development was constructed in phases as presented in the table below. Since these phases were built some time ago; are adjacent; and use the same water and wastewater plant; Zellwood Station will be considered as one entity.

Phase	Date Constructed
Oak Grove Village	1975
Citrus Ridge Village	1976
Banbury Village	1979
Canopy Circle	1984
Phase I Addition	1984
Phase IB	1987
Phase II	1989

Item	Establishment	Unit	Number	Factor	Water Meter	Total GPD	Total ERC
1	Mobile Homes	unit	1,205	200	5/8 inch	241,000	964
2	Club House	fixture unit	95	30	2 inch	2,850	11.4
3	Sales Office	fixture unit	29	30	5/8 inch	870	3.48
4	Restaurant	seats	520	50	2 inch	26,000	104
5	Recreation Room	seats	400	40	3 inch	16,000	64
6	12 Bathrooms	fixture unit	434	30	5/8 inch	13,020	52.08
7	Maintenance Barn	fixture unit	55	30	5/8 inch	1,650	6.6
Total						301,390	1,205.56

Note: 1 ERC was calculated to be approximately 250 gpd.

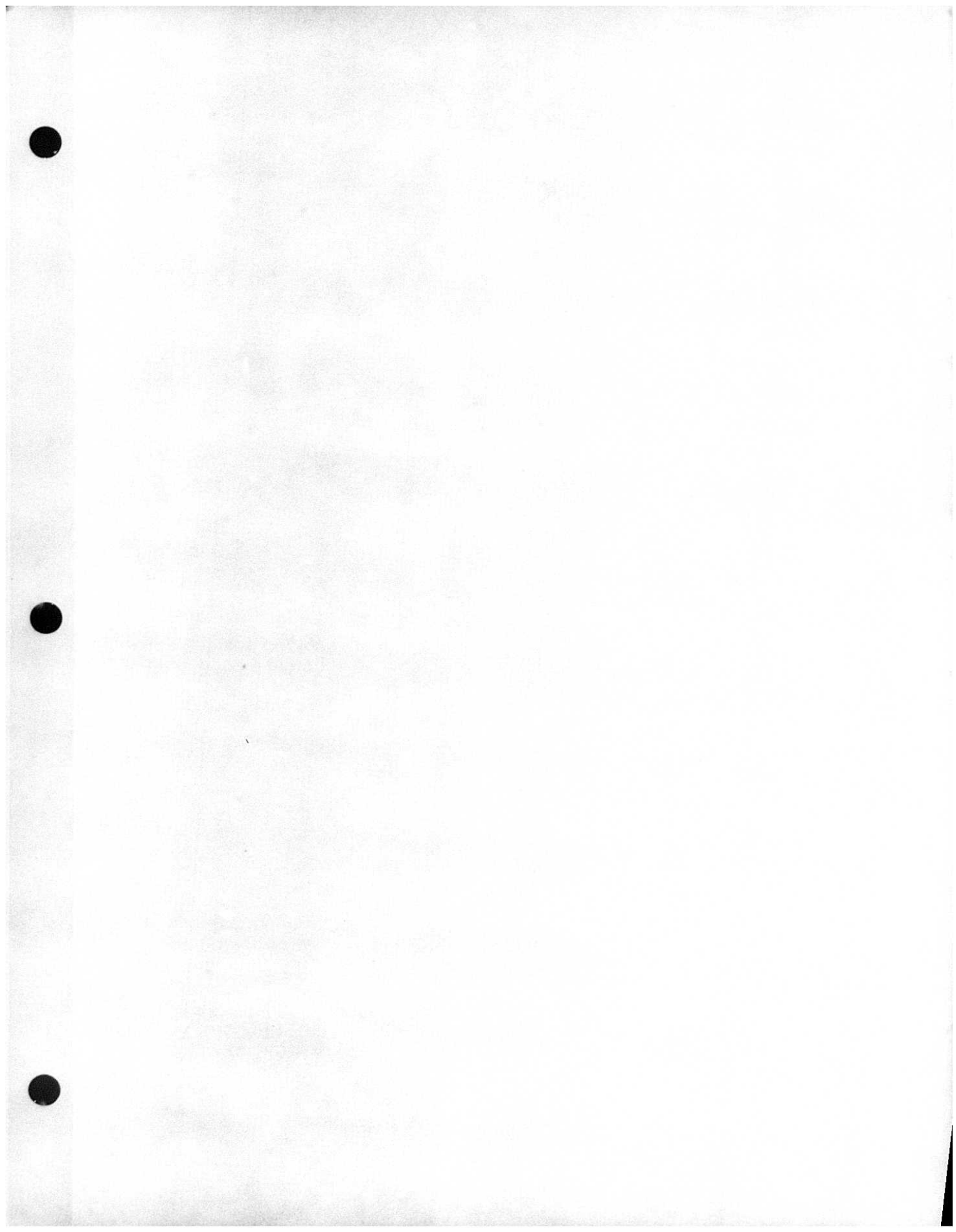


EXHIBIT I

If the applicant does not propose to use reuse as a means of effluent disposal, provide a statement that describes, with particularity, the reasons for not using reuse.

The utility is an existing facility. The facility is functioning well within its permitted capacity and effluent limitations. The effluent disposal system is comprised of two rapid infiltration basins with an effective application area of approximately 141,570 square feet. The effluent disposal system meets the definition of Reuse in accordance with 17-610, FAC in that there are two basins which can be rotated, dried and scarified. In this manner the effluent ponds recharge the aquifer.

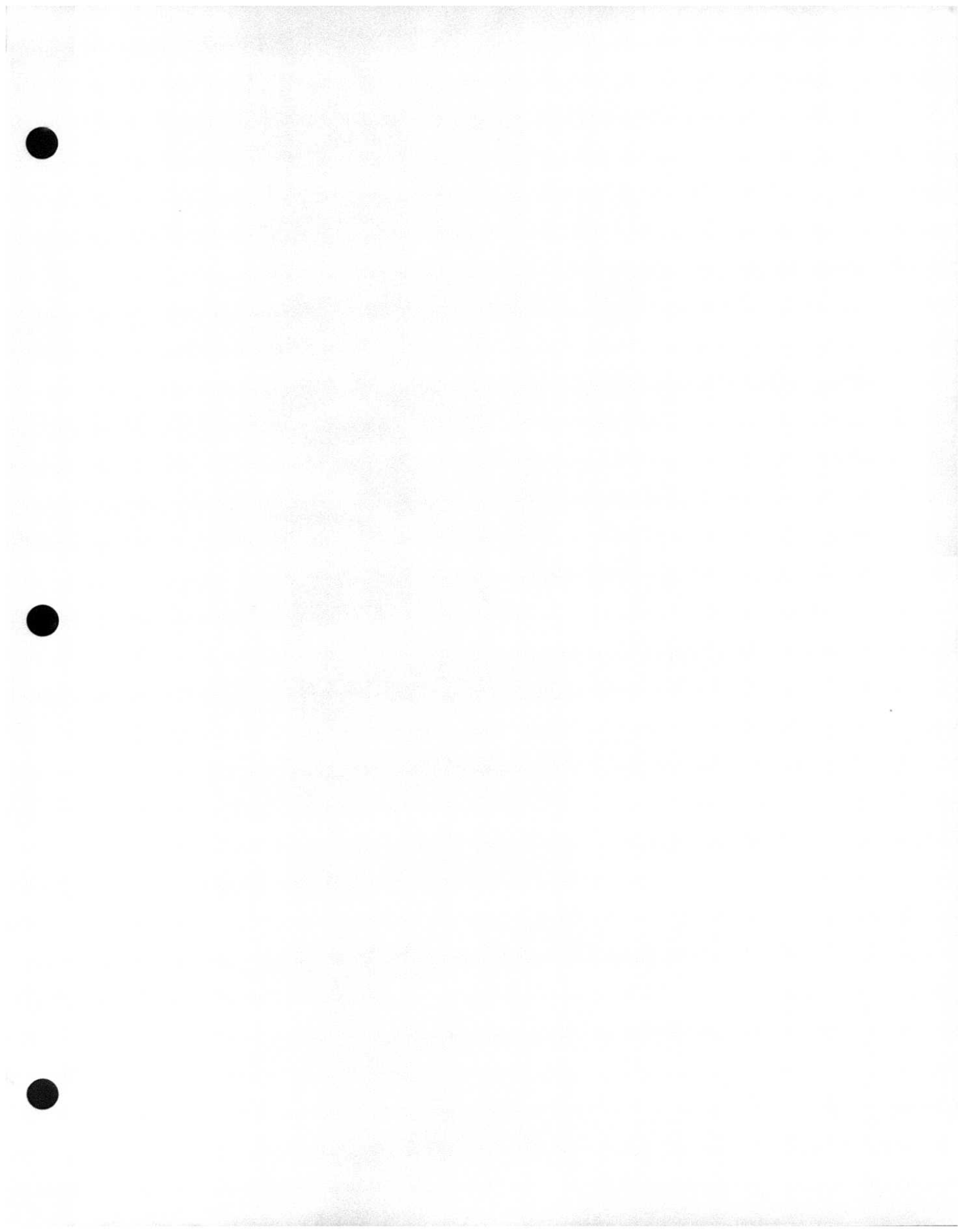


EXHIBIT J

Indicate the design capacity of the collection lines in terms of ERCs and gpd. If development will be in phases, separate this information by phase.

Exhibit J is composed of two tables which indicate the design capacity of the collection system.

EXHIBIT J

Water Act, 33 U.S.C. 1288(2); all water or wastewater utilities.

ZELLWOOD STATION CO-OP, INC. SEWER TRANSMISSION AND DISTRIBUTION LINES - BY PHASE LINEAL FEET OF CONSTRUCTION				
	PIPE SIZE			
PHASE	6"	8"	10"	10" FORCE MAIN
<u>PHASE 1</u>				
Banbury Village			10,020	3,700
Citrus Ridge Village				
Oak Grove Village	13,600			2,800
CANOPY CIRCLE	870	1,150		
PHASE I ADDITION		11,140		1,000
PHASE I-B		5,025		
PHASE II		7,750		2,400
Total Linear Footage	14,470	25,065	10,020	9,900

EXHIBIT J - CONTINUED

ZELLWOOD STATION CO-OP, INC. CAPACITY OF PIPE SYSTEM BY SIZE AND FLOW TYPE			
DESCRIPTION	PIPE SIZE		
	6"	8"	10"
<u>WASTE WATER SYSTEM</u>			
<i>Pressure Flow (GPM)</i>	500	800	1,300
<i>(GPD)</i>	633,600	1,116,000	1,823,040
<i>(ERC)</i>	2,534	4,464	7,292
<i>Gravity Flow (GPM)</i>	150	320	570
<i>(GPD)</i>	216,000	460,800	820,800
<i>(ERC)</i>	864	1,843	3,283

EXHIBIT K

A statement regarding the financial and technical ability of the applicant to provide reasonable sufficient and efficient service.

The applicant, Zellwood Station Co-op, Inc. has been providing sufficient and efficient service to this community for over 20 years. The applicant's utilities have the capacity to continue to provide efficient and sufficient service to its service area.

EXHIBIT L

A detailed financial statement (balance sheet and income statement), certified if available, of the financial condition of the applicant, showing all assets and liabilities of every kind and character. The income statement shall be for the preceding calendar or fiscal year. If an applicant has not operated for a full year, then the income statement shall be for the lesser period. The financial statement shall be prepared in accordance with Rule 25-30.115, Florida Administrative Code. If available, a statement of the source and application of funds shall also be provided.

Exhibit L-1 has the detailed financial statements.

EXHIBIT L-1

**ZELLWOOD STATION
INCOME STATEMENT
TWELVE MONTHS ENDED DECEMBER 31, 1996
WATER**

EXHIBIT NO.

Rate Base	\$876,200
Requested Overall Rate of Return	0.0000
Requested Rate of Return on Rate Base	\$0
Pro Forma Interest Calculation	\$0
Rate of Return Less Interest	\$0
Divided by 1- the Tax Rate	\$0
Requested Rate of Return	\$0
State & Federal Taxes	\$0
O&M Expense	\$169,841
Depreciation	\$78,411
CIAC Amortization	(\$12,513)
Property Taxes	\$0
Interest Expense	\$20,543
Revenue Requirement	\$256,283
Divided by 1 - Regulatory Assessment Fees	\$268,359
Total Revenue Requirements	\$268,359
Regulatory Assessment Fees (RAF)	\$12,076
O&M, Dep, Taxes Other less RAF	\$235,740
Total O&M plus Taxes and Depreciation	\$247,816
(Less) Present Revenues	\$105,105
Actual Net Operating Income	(\$142,711)

**ZELLWOOD STATION
INCOME STATEMENT
TWELVE MONTHS ENDED DECEMBER 31, 1996
WASTEWATER**

EXHIBIT NO.

Rate Base	\$1,115,169
Requested Overall Rate of Return	0.0000
Requested Rate of Return on Rate Base	\$0
Pro Forma Interest Calculation	\$0
Rate of Return Less Interest	\$0
Divided by 1- the Tax Rate	\$0
Requested Rate of Return	\$0
State & Federal Taxes	\$0
O&M Expense	\$167,422
Depreciation	\$66,458
CIAC Amortization	\$0
Property Taxes	
Interest Expense	\$26,146
Revenue Requirement	\$260,026
Divided by 1 - Regulatory Assessment Fees	\$272,279
Total Revenue Requirements	\$272,279
Regulatory Assessment Fees (RAF)	\$12,253
O&M, Dep, Taxes Other less RAF	\$233,880
Total O&M plus Taxes and Depreciation	\$246,133
(Less) Present Revenues	\$105,105
Actual Net Operating Income	(\$141,028)

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

FINANCIAL STATEMENTS
(With Supplementary Information)

DECEMBER 31, 1996 and 1995

(WITH INDEPENDENT AUDITORS' REPORT)

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

FINANCIAL STATEMENTS
(With Supplementary Information)

FOR THE YEARS ENDED DECEMBER 31, 1996 and 1995

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements:	
Balance Sheet	2
Statement of Revenues, Expenses and Members' Equity	3
Statement of Cash Flows	5
Notes to Financial Statements	7
Supplementary Information on Future Major Repairs and Replacements	16



PRICHER AND COMPANY

Certified Public Accountants

C. Norman Pricher, C.P.A.
Paul R. Heidbrink, C.P.A.
Janis M. Herrmann, C.P.A.

Independent Auditors' Report

To the Board of Directors of
Zellwood Station Co-op, Inc.

We have audited the accompanying balance sheet of Zellwood Station Co-op, Inc. as of December 31, 1996 and 1995, and the related statements of revenues, expenses and members' equity and cash flows for the years then ended. These financial statements are the responsibility of the Co-op's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Zellwood Station Co-op, Inc. as of December 31, 1996 and 1995, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. We have not applied procedures to determine whether the funds designated for future major repairs and replacements are adequate to meet such future costs because that determination is outside the scope of our audit.

The accompanying supplementary information on Future Repairs and Replacements is not a required part of the basic financial statements of Zellwood Station Co-op, Inc., but is supplementary information required by the American Institute of Certified Public Accountants. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

March 25, 1997

Pricher and Company

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

BALANCE SHEET

DECEMBER 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<u>ASSETS</u> (Note 5)		
Cash, including restricted cash:		
1996 \$335,113;		
1995 \$172,565	\$ 654,514	\$ 465,583
Tenant-shareholder assessments receivable (Note 2)	141,050	95,037
Accounts receivable (Note 2)	54,243	78,048
Inventory	18,798	60,069
Property and equipment, less accumulated depreciation: 1996 \$1,504,126; 1995 \$1,038,690 (Note 4)	14,684,899	15,055,409
Goodwill, less accumulated amortization:		
1996 \$94,362; 1995 \$65,327	1,067,018	1,096,053
Mortgage acquisition costs, less accumulated amortization: 1996 \$67,445; 1995; \$46,692	36,316	57,069
Organization costs, less accumulated amortization: 1996 \$31,932; 1995 \$22,107	17,194	27,019
Deposit	25,000	25,000
Tenant-shareholder mortgages receivable (Note 2)	<u>128,716</u>	<u>167,524</u>
Total assets	\$ <u>16,827,748</u>	\$ <u>17,126,811</u>

LIABILITIES AND MEMBERS' EQUITY

Accounts payable (Note 2)	\$ 150,155	\$ 198,165
Accrued expenses (Note 9)	140,994	146,052
Mortgage note payable (Note 5)	2,967,026	3,155,670
Other notes payable (Note 5)	<u>1,500,000</u>	<u>1,500,000</u>
	4,758,175	4,999,887
Commitments and contingencies (Notes 3, 5, 6, 9 and 10)		
Members' equity (Note 5)	<u>12,069,573</u>	<u>12,126,924</u>
Total liabilities and members' equity	\$ <u>16,827,748</u>	\$ <u>17,126,811</u>

See accompanying notes to financial statements.

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

STATEMENT OF REVENUES, EXPENSES AND MEMBERS' EQUITY

For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues:		
Maintenance fees and assessments, net of discounts allowed (Note 2)	\$ 1,125,781	\$ 992,815
Golf course dues and daily fees	581,429	652,290
Residential lot rental	468,135	484,136
Mobile home sales	65,269	421,255
Food and beverage	315,277	256,054
Water and sewer fees	209,334	179,181
Management fees (Note 2)	59,290	59,095
Resale commissions and other sales income		49,605
Miscellaneous	48,669	42,365
Reimbursed expenses	99,607	
Gain on sale of property and equipment	43,951	
Interest	<u>25,764</u>	<u>26,749</u>
Total revenues	<u>3,042,506</u>	<u>3,163,545</u>
Expenses:		
Community and condominium association assessments (Note 2)	843,857	763,488
Wages including fringe benefits	647,068	599,368
Interest	320,515	358,045
Mobile home costs	45,407	357,639
Golf course operating costs	163,125	207,012
Landscaping	144,474	139,138
Food and beverage costs	181,692	129,668
Water and sewer costs	95,073	89,925
Property taxes	94,214	85,889
Telephone and utilities	77,033	81,533
Repairs and maintenance	50,353	78,822
Miscellaneous	69,951	66,362
Legal and accounting	42,713	46,547
Sales commissions and advertising	6,535	43,195
Insurance	39,053	37,429
Supplies and cleaning	22,845	26,850
Loss on sale of property and equipment	<u></u>	<u>2,808</u>
Total expenses before depreciation and amortization	<u>2,843,908</u>	<u>3,113,718</u>

(Continued)

See accompanying notes to financial statements.

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

STATEMENT OF REVENUES, EXPENSES AND MEMBERS' EQUITY
(Continued)

For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Excess of revenues over expenses (expenses over revenues) before depreciation and amortization	198,598	49,827
Depreciation and amortization	<u>526,949</u>	<u>530,304</u>
Deficiency of revenues over expenses	(328,351)	(480,477)
Issuance of membership certificates	271,000	290,750
Conversion of debt to equity (Note 5)		2,672,500
Members' equity, beginning of year	<u>12,126,924</u>	<u>9,644,151</u>
Members' equity, end of year	\$ <u>12,069,573</u>	\$ <u>12,126,924</u>

See accompanying notes to financial statements.

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

STATEMENT OF CASH FLOWS

For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Cash flows from operating activities:		
Deficiency of revenues over expenses	\$(328,351)	\$(480,477)
Adjustments to reconcile deficiency of revenues over expenses to net cash flows from operating activities:		
Depreciation and amortization	526,949	530,304
Loss (gain) on sale of property and equipment	(43,951)	2,808
Changes in assets and liabilities:		
Tenant-shareholder assessments receivable	(46,013)	(49,469)
Accounts receivable	23,805	(63,368)
Inventory	41,271	95,253
Accounts payable	(48,010)	(67,885)
Accrued expenses	(5,058)	41,812
Other assets		<u>62</u>
Net cash provided by operating activities	<u>120,642</u>	<u>9,040</u>
Cash flows from investing activities:		
Acquisition of property and equipment	(115,227)	(75,599)
Principal repayments on tenant-shareholder mortgages receivable	38,808	9,256
Proceeds from sale of property and equipment	<u>62,352</u>	<u>6,500</u>
Net cash used in investing activities	(<u>14,067</u>)	(<u>59,843</u>)
Cash flows from financing activities:		
Proceeds from issuance of membership certificates	271,000	290,750
Principal repayments on other notes payable		(140,000)
Principal repayments on mortgage note payable	(<u>188,644</u>)	(<u>805,591</u>)
Net cash provided by (used in) financing activities	<u>82,356</u>	(<u>654,841</u>)
Net increase (decrease) in cash	188,931	(705,644)
Cash, beginning of year	<u>465,583</u>	<u>1,171,227</u>
Cash, end of year	\$ <u>654,514</u>	\$ <u>465,583</u>

(Continued)

See accompanying notes to financial statements.

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

STATEMENT OF CASH FLOWS
(Continued)

For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Non-cash investing and financing activities:		
Trade-in of equipment, net book value	\$	\$ 6,017
Trade-in allowance	<u> </u>	(<u>8,200</u>)
Gain on trade-in deducted from cost of new equipment	\$ <u> </u>	\$ <u>2,183</u>
Issuance of membership certificates in extinguishment of debt	\$ <u> </u>	\$ <u>2,672,500</u>
Supplemental cash flow information:		
Cash paid for interest	\$ <u>321,589</u>	\$ <u>246,755</u>

See accompanying notes to financial statements.

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - Zellwood Station Co-op, Inc. (the "Co-op"), a cooperative housing corporation, was incorporated in the state of Florida on July 2, 1993 (date of inception). The Co-op owns and operates the 619 acre mobile home park known as Zellwood Station (the "Park") in Zellwood, Florida consisting of 1,200 residential lots (of which 917 are owned by the Co-op and 283 are owned by individuals), recreational facilities, utility stations, and commercial buildings. Residents of the Park include member tenant-shareholders, non-member lessees, and non-member condominium owners. The primary purpose of the Co-op is to furnish services to its members and to offer cooperative parcels of land for sale or lease in the ordinary course of business.

Cash and cash equivalents - For purposes of the statement of cash flows, the Co-op considers all highly liquid investments with original maturities of three months or less to be cash equivalents. Restricted cash represents amounts required to be deposited into and held in certain escrow accounts by the loan agreement between the Co-op and its primary lender.

Property and equipment - Property and equipment are stated at cost. The purchase price of the Park has been allocated to the different classes of assets based on the fair market value with the remainder allocated to goodwill. The fair market value of the assets was determined by reference to appraisals and a physical inspection report conducted by licensed contractors and a professional engineer during 1993 and 1994. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. When assets are retired or otherwise disposed, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is charged to income when incurred; significant renewals and betterments are capitalized. Deduction is made for retirements resulting from renewals or betterments.

All property and equipment to which the Co-op has title is considered common property of its membership certificate holders. The Co-op has the responsibility of preserving and maintaining the common property for its members.

Inventory - Inventory is carried at the lower of cost or market and consists of mobile homes held for sale and food and beverages at the golf course. Cost is determined using the first-in-first-out method for food and beverages and specific identification for mobile homes.

(Continued)

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Intangible assets - Organization costs are reported at cost, net of accumulated amortization. Amortization expense is provided over a five year period using the straight-line method. Goodwill is reported at cost, net of accumulated amortization and represents the excess of the purchase price of the Park over the amount allocated to property and equipment. Amortization of goodwill is provided over a forty-year period using the straight-line method. Mortgage acquisition costs are reported at cost, net of accumulated amortization and are being amortized by the interest method over the five-year term of the mortgage.

Income taxes - The Co-op is generally taxed only on nonmembership income, such as interest income and earnings from commercial operations pursuant to section 277 of the Internal Revenue Code. Earnings from tenant-shareholders, if any, may be excluded from taxation if certain elections are made. Income taxes are provided for the tax effects of transactions reported in the financial statements and consist of taxes currently due plus deferred taxes related primarily to differences between the basis of property, equipment, and intangible assets and certain accrued expenses. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled. Deferred taxes also are recognized for operating losses that are available to offset future taxable income.

Revenue - Golf course revenue is comprised of annual dues and initiation fees paid by residents of the Park who are members of the Country Club and daily membership and usage fees paid by the general public and residents of the Park who are not members of the Country Club. Dues are paid quarterly and recognized as revenue monthly as they are earned. Initiation fees are a one-time payment made to become a member of the Country Club and are recognized as revenue when received. Daily membership and usage fees are recognized as revenue when received. Monthly assessments are charged to tenant-shareholders based on an annual budget determined by the board of directors and approved by the membership of the Co-op. Tenant-shareholders are billed monthly based on their respective membership certificate holdings. The Co-op retains excess operating funds, if any at the end of the operating year, for use in future operating periods. Residential lot rental income from monthly leases is accrued based on the respective lease agreements. Monthly water and management fees are charged to all residents of the Park based on an annual budget determined by the board of directors.

Monthly assessments and lessee income are used to cover expenses of operating the Park, debt service, and reserves for working capital and repair and replacement of Co-op assets.

(Continued)

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2 RELATED PARTY TRANSACTIONS

Tenant-shareholders

For the years ended December 31, 1996 and 1995, the Co-op sold membership certificates in exchange for cash of \$271,000 and \$290,750, respectively.

Along with a membership certificate, the shareholder receives a proprietary lease which entitles the holder to possession of a specific lot in the Park for the term of 99 years. The shareholder is liable under the proprietary lease agreement for the payment of rent, assessments, maintenance or common expenses, and mortgage payments, and for the upkeep and maintenance of the Co-op property.

Tenant-shareholder assessments receivable at December 31, 1996 and 1995 of \$141,050 and \$95,037, respectively, represent maintenance fees and a special assessment due from tenant-shareholders. The Co-op's policy is to retain legal counsel and place liens on the membership certificates of tenant-shareholders whose assessments are thirty days or more delinquent. It is the opinion of the board of directors that the Co-op will ultimately collect the amounts due from the shareholders who are delinquent, and, accordingly, no allowance for uncollectible accounts is deemed necessary.

Mortgages receivable from shareholders at December 31, 1996 and 1995 of \$128,716 and \$167,524, respectively, represent purchases of membership certificates that were financed through borrowing from the Co-op with an interest rate of 8% and are secured by the membership certificates held in the Co-op. These mortgages mature over a fifteen year period as follows:

1997	\$	6,342
1998		6,869
1999		7,439
2000		8,197
2001		9,606
Thereafter		<u>90,263</u>
Total	\$	<u>128,716</u>

Interest income recognized on these mortgages for 1996 and 1995 amounted to \$12,108 and \$13,967, respectively.

(Continued)

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

2 RELATED PARTY TRANSACTIONS

Zellwood Station Community Association, Inc.

Zellwood Station Community Association, Inc. (the "Association") is a homeowners' association which maintains and preserves its own common property and provides community services to residents of the Park in addition to those services provided by the Co-op. The Co-op pays the Association assessments on all lots it owns. The Association pays the Co-op per lot assessments for management fees and for community services provided by the Co-op for the benefit of all park residents. These amounts are summarized as follows:

	<u>1996</u>	<u>1995</u>
Amounts paid to Association for community services	\$ <u>375,984</u>	\$ <u>424,548</u>
Amounts paid to Association for special assessments	\$ <u>66,705</u>	\$ <u>35,050</u>
Amounts collected from Association for management fees	\$ <u>59,290</u>	\$ <u>59,095</u>
Amounts collected from Association for community services	\$ <u>213,670</u>	\$ <u>223,203</u>

During 1995, the Co-op began paying the monthly Association assessment directly to the condominium associations in which it owns 283 lots. Assessments paid to the three condominium associations totaled \$401,168 and \$303,890 for the years ended December 31, 1996 and 1995, respectively.

Accounts receivable at December 31, 1996 and 1995 includes \$910 and \$52,825 due from the Association for community services assessments and payroll reimbursements.

Accounts payable at December 31, 1996 and 1995 includes \$52,800 and \$104,847 due to the Association for special assessments and community services assessments.

3 UNINSURED CASH BALANCES

The Co-op has on deposit with one commercial bank, amounts in excess of federal depository insurance coverage of \$589,629 and \$420,752 at December 31, 1996 and 1995, respectively.

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

4 PROPERTY AND EQUIPMENT

Property and equipment include the following:

	<u>December 31,</u>		<u>Estimated</u>
	<u>1996</u>	<u>1995</u>	<u>Useful</u>
			<u>Lives</u>
Land and improvements	\$ 4,347,920	\$ 4,358,112	
Buildings and improvements	11,187,645	11,122,177	2-40 years
Furniture and fixtures	107,141	103,882	5-10 years
Vehicles and equipment	540,717	504,326	5-20 years
Restaurant supplies	<u>5,602</u>	<u>5,602</u>	
	<u>\$ 16,189,025</u>	<u>\$ 16,094,099</u>	

Depreciation expense for the years ended December 31, 1996 and 1995 was \$467,336 and \$470,428, respectively.

5 LONG-TERM DEBT

Long-term debt consists of the following at December 31:

	<u>1996</u>	<u>1995</u>
Mortgage note payable, \$28,298 per month, including interest at 6.91%. The note is secured by all assets of the Co-op. Balloon payment due October, 1998.	\$ 2,967,026	\$ 3,155,670
Note payable, \$8,750 per month, interest only at 7%. The note is unsecured and final payment may be extended for a period of up to two years provided certain conditions are met.	<u>1,500,000</u>	<u>1,500,000</u>
	<u>\$ 4,467,026</u>	<u>\$ 4,655,670</u>

Maturities of long-term debt are expected to be as follows:

1997	\$ 85,058
1998	\$ 4,381,968

(Continued)

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

5 LONG-TERM DEBT (Continued)

Under the terms of the mortgage note payable agreement, the Co-op is required to deposit with the lender into certain escrow accounts amounts representing net proceeds of membership certificate sales, less a marketing allowance, at least quarterly for application to the outstanding principal balance of the loan. In addition, cash reserves have been deposited with the lender for repairs to the property and for working capital reserves. Total restricted cash at December 31, 1996 and 1995 consists of:

	<u>1996</u>	<u>1995</u>
Amounts to be deposited in lender debt service and escrow accounts	\$	\$ 67,500
Amount held in debt service account	173,275	80
Amount held in working capital reserve account	100,000	100,000
Amount held in other escrow account	<u>61,838</u>	<u>4,985</u>
Total restricted cash	\$ <u>335,113</u>	\$ <u>172,565</u>

Amounts held in the debt service account are applied by the lender to the principal balance of the mortgage note payable upon instruction of the Co-op's management.

Amounts held in the working capital reserve account may not be used for property and equipment acquisitions or debt service.

The interest rate of the mortgage note payable increased from 6.91% at December 31, 1993 to 7.91% on April 1, 1994 because the prospectus required by the State of Florida was not filed within six months of the signing of the mortgage notes. However, the interest rate reverted back to the original rate of 6.91% on December 1, 1994 pursuant to a temporary waiver granted by the lender. This prospectus has now been filed, but not yet accepted by the State of Florida.

Additional covenants in the mortgage note payable agreement include the maintenance of all liquid assets of the Co-op with the lender, maintenance of adequate insurance coverage, restrictions on the acquisition of new debt, limits on capital expenditures, timely filing of quarterly financial statements with the lender and maintenance of a debt service coverage ratio of at least 1.05 at the end of the first full fiscal year. The annual coverage requirement for 1996 is 1.1 and at December 31, 1996 this ratio was 1.54.

(Continued)

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

5 LONG-TERM DEBT (Continued)

During 1995, a \$2,812,500 note payable was fully satisfied by payment of \$140,000 for 14 previously vacant lots along with applicable interest and conveyance of 211 membership certificates in the Co-op for the remaining balance of \$2,672,500. The Co-op retained ownership of the vacant lots associated with these membership certificates, however, the holder of the certificates is responsible for the payment of the real property taxes. Proprietary leases on these vacant lots will be issued when they become occupied, at which time maintenance fees will commence. The holder of these membership certificates has appointed the Co-op to vote as its proxy in regards to these certificates.

6 COMMITMENTS

The Co-op has entered into various operating leases on golf and office equipment and an alarm system. Some of the lease agreements may be cancelled but not without substantial penalty. Rent expense charged to operations for the years ended December 31, 1996 and 1995 under these leases was \$57,821 and \$56,681, respectively. Monthly payments on these leases with various ending dates is \$4,818.

Some of these lease agreements provide for automatic renewal for a period of one year unless prior notification is given to the lessor. Also, under the office equipment leases, the Co-op may purchase the equipment at the end of the lease term for fair market value. The alarm system agreement provides for increases in the annual charge after a period of one year.

Future minimum lease payments on these leases are expected to be as follows:

1997	\$	57,821
1998	\$	57,821
1999	\$	46,755

The Co-op is obligated to pay to the community and condominium associations monthly assessments, which represent the Co-op's share of per lot amounts assessed to cover common expenses of providing certain recreational facilities to Park residents. These expenses are recorded as incurred.

(Continued)

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

6 COMMITMENTS (Continued)

Future payments of these assessments are expected to be as follows:

1997	\$	775,279
1998	\$	775,279
1999	\$	775,279
2000	\$	775,279

These amounts could increase if the management of these organizations raise the per lot monthly assessments.

7 INCOME TAXES

For the 1996 and 1995 tax years, the Co-op did not have net taxable membership or nonmembership income. Therefore, no elections regarding net membership income were required nor was a provision for income taxes made.

The Co-op has the following approximate net operating losses available to offset future federal and state taxable income.

Membership income	\$1,536,149
Nonmembership income	\$ 547,434

These net operating losses will expire from December 31, 2008 through December 31, 2011. At the end of 1996 and 1995, no deferred tax asset was recognized for loss carryforwards after the application of a valuation allowance.

8 SPECIAL ASSESSMENTS

During 1996, the Co-op made special assessments of \$103,533. These assessments consisted of \$36,828 to offset restaurant operating losses and \$66,705 to cover special assessments paid to Zellwood Station Community Association, Inc. for a traffic signal and for litigation fees associated with defense of a lawsuit filed by the condominium associations. Of this amount, \$45,620 was collected during 1996 and \$21,085 is included in tenant-shareholder assessments receivable at December 31, 1996.

Tenant-shareholder assessments receivable at December 31, 1996 and 1995 includes \$97,120 and \$76,817, respectively, that will be used to cover legal fees incurred for defense of lawsuits filed by the condominium associations.

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

9 FUTURE MAJOR REPAIRS AND REPLACEMENTS

The Co-op's governing documents require that funds be accumulated for future major repairs and replacements. The Co-op has not accumulated those funds and the membership of the Co-op has waived these requirements for 1995 and 1996. The Co-op plans to accumulate the necessary funds in future years.

The board of directors conducted a study in February, 1994 to estimate the remaining useful lives and the replacement costs of the components of common property. The estimates were obtained from a licensed contractor who inspected the property. The table included in the unaudited supplementary information on Future Major Repairs and Replacements is based on the study.

10 PENDING LITIGATION

At December 31, 1996 there was a pending lawsuit involving the condominium association members' payment of golf charter and initiation fees charged during 1993. In February of 1997, this lawsuit was settled in favor of the Co-op.

The Zellwood Station Community Association, Inc. collects monthly community service fees on behalf of the Co-op from all residents of the Park. The Community Association and the Condominium Association are involved in a lawsuit regarding these fees. The attorney for the Co-op believes that if the Community Association is unsuccessful in defending this litigation, then, in effect, the future revenue of the Co-op would be diminished by the Co-op's inability to collect this assessment from individual condominium unit owners via the Community Association. The amounts paid to the Co-op by the Community Association for the years 1993 through 1996 relating to this matter total \$188,478. Management feels that there is a reasonable possibility that these fees would have to be repaid in the event of an unfavorable outcome but does not believe it is probable.

SUPPLEMENTARY INFORMATION

ZELLWOOD STATION CO-OP, INC.
(A Cooperative Housing Corporation)

SUPPLEMENTARY INFORMATION ON FUTURE MAJOR REPAIRS AND REPLACEMENTS

December 31, 1996 and 1995
(Unaudited)

In February 1994, the board of directors conducted a study to estimate the remaining useful lives and the replacement costs of the components of the building, land improvements, and certain equipment. The estimates were obtained from a licensed professional engineer who inspected the property. The following table is based on that study and presents significant information about the components of the building, land improvements, and certain equipment.

<u>Components</u>	<u>Estimated Remaining Useful Lives Years</u>	<u>Estimated Current Replacement Costs</u>
Land improvements	2-35	\$ 1,884,705
Water station facility	10-30	\$ 1,118,950
Buildings	0-21	\$ 630,150
Recreation facilities	15	\$ 447,050

EXHIBIT M

A list of all entities, including affiliates, upon which the applicant is relying to provide funding to the utility, and an explanation of the manner and amount of such funding, which shall include their financial statements and any financial agreements with the utility. This requirement shall not apply not apply to any person or entity holding less than 10 percent ownership interest in the utility.

The entities upon which the applicant relies on to provide sufficient funding includes the owners of the cooperative. The cooperative has 300 members and each of them owns equal shares. There are no entities which have an ownership interest greater than or equal to 10% in the utility.

The list of owners is attached as Exhibit M-1

EXHIBIT M-1

Carl F. Ahlstrom
3138 Grant Avenue - Apt A
Philadelphia PA 19114

Frank Alfano
4063 North Citrus Circle
Zellwood FL 32798

Eleanor A. Allmen
2719 Canary Palm Court
Zellwood FL 32798

Gareth Anderson
3311 Overlook Road
Zellwood FL 32798

Edwin Anderson
2703 Lake Grassmere Circle
Zellwood FL 32798

Jawood L. Anderson
3818 North Citrus Circle
Zellwood FL 32798

John P. Anderson, Trust
3306 North Citrus Circle
Zellwood FL 32798

Edwin W. Antoniewicz
3742 Cohen Drive
Zellwood FL 32798

Rowena L. Austin
3421 Greenbluff Road
Zellwood FL 32798

George R. Bach
2122 Nectar Circle
Zellwood FL 32798

Pauline Baker
2821 Cohen Drive
Zellwood FL 32798

Keith E. Bakkum
2222 South Citrus Circle
Zellwood FL 32798

Beverly L. Banks
2148 Wax Myrtle Drive
Zellwood FL 32798

Richard Barber
3915 Cohen Drive
Zellwood FL 32798

Juanita Barnard
6767 Round Lake Road
Mt. Dora FL 32757

Thelma Barnes
3781 North Citrus Circle
Zellwood FL 32798

Elroy E. Barnhardt
3940 Cohen Drive
Zellwood FL 32798

George N. Baroudi
3744 South Citrus Circle
Zellwood FL 32798

Forrest A. Barto
3851 North Citrus Circle
Zellwood FL 32798

Arthur D. Becker
4031 Cohen Drive
Zellwood FL 32798

Irene E. Becker
3510 Parway Road
Zellwood FL 32798

Elaine R. Beetham
c/o Chick Ford - Box 489
New Albany OH 43054

R. D. Bender
3765 North Citrus Circle
Zellwood FL 32798

Michael Benek
3785 Diamond Oak Way
Zellwood FL 32798

Richard Bennett
4209 Medalist Court
Zellwood FL 32798

Leland C. Berg
2672 Lake Grassmere Circle
Zellwood FL 32798

Ursula T. Bertie
7779 Lake Andrea Circle
Mt. Dora FL 32757

Margaret Bevier
3381 Evergren Road
Zellwood FL 32798

Orene T. Black
3818 Olax Court
Zellwood FL 32798

Mary O. Blaha
2615 Fiddlewood Court
Zellwood FL 32798

Maurice O. Blank
3328 Overlook Road
Zellwood FL 32798

Robert J. Blatter
3812 Cohen Drive
Zellwood FL 32798

Emmett A. Blodgett
2687 Cayman Circle
Zellwood FL 32798

Helen L. Bogenes
1903 Oak Circle
Tavares FL 32778

John Bogetto, Jr.
4311 Black Oak Lane
Zellwood FL 32798

George Bohlander
4031 North Citrus Circle
Zellwood FL 32798

Royal D. Bollinger
2525 Fairbluff Road
Zellwood FL 32798

Sam F. Bonacci
2673 Cayman Circle
Zellwood FL 32798

Raymond Bordonaro
3626 North Citrus Circle
Zellwood FL 32798

Lewell Bordonaro
3457 Greenbluff Road
Zellwood FL 32798

Carsten B. Borglum
3836 Cohen Drive
Zellwood FL 32798

Frederick J. Bottcher
3857 Diamond Oak Way
Zellwood FL 32798

Roland Bouchard
3731 Parway Road
Zellwood FL 32798

Hattie C. Boucher
2127 Canopy Circle
Zellwood FL 32798

William Boucher
3309 Evergreen Circle
Zellwood FL 32798

Burton W. Bowen
2106 Oak Grove Drive
Zellwood FL 32798

Robert J. Boylan
3738 Parway Road
Zellwood FL 32798

Marble, Marilyn\ Bradley, Jean
3903 Diamond Oak Way
Zellwood FL 32798

Charles Breeden
6213 North Woodlane Drive
Mayfield Village OH 44143

Donald G. Brenneman
3700 North Citrus Cir.
Zellwood FL 32798

William L. Brice
3832 Parway Road
Zellwood FL 32798

John C. Brigantino
3873 Diamond Oak Way
Zellwood FL 32798

Robert H. Brocksopp
2742 Lake Grassmere Circle
Zellwood FL 32798-9799

Paul C. Brooks
2693 Cayman Circle
Zellwood FL 32798

D. Robert Broom
2977 North Citrus Circle
Zellwood FL 32798

Herbert V. Brown
2306 Love Plum Court
Zellwood FL 32798

Byron T. Brown
2675 Lake Grassmere Circle
Zellwood FL 32798

Enid W. Brown, Jr.
2591 Cayman Circle
Zellwood FL 32798

David Browne
2230 South Citrus Circle
Zellwood FL 32798

Bruce Brumfield
3649 North Citrus Circle
Zellwood FL 32798

Richard Buck
4327 Black Oak Lane
Zellwood FL 32798

Edward Buckner
2381 Cayman Circle
Zellwood FL 32798

Leonard Burgess
4319 Black Oak Lane
Zellwood FL 32798

Walter M. Burke
14732 S. W. 112th Circle
Dunnellon FL 34432

Mary E. Burns
2121 Oak Grove Drive
Zellwood FL 32798

Edward C. Burns
3745 South Citrus Circle
Zellwood FL 32798

Robert J. Burns
3750 Cohen Drive
Zellwood FL 32798

John A. Butchko
2800 Hortree Court
Zellwood FL 32798

Joseph Nicholas Butler
4022 North Citrus Circle
Zellwood FL 32798

Mildred J. Cannata
3621 Duffer Court
Zellwood FL 32798

Robert Capansky
3820 Cohen Drive
Zellwood FL 32798

Richard Carle
2134 Canopy Circle
Zellwood FL 32798

Lola W. Carter
3704 Olax Court
Zellwood FL 32798

Mildred Cartwright
3741 North Citrus Circle
Zellwood FL 32798

Philip Centracchio
4012 Myrtle Oak Court
Zellwood FL 32798

Barbara J. Chamblin
2454 Greenbluff Road
Zellwood FL 32798

Donald L. Chance
3813 Cohen Drive
Zellwood FL 32798

Ruth W. Chandler
3746 Diamond Oak Way
Zellwood FL 32798

Roy L. Chapman
3956 Cohen Drive
Zellwood FL 32798

Louise Cheatham, Sr.
3413 South Citrus Circle
Zellwood FL 32798

Dean Cherry
2627 Fiddlewood Court
Zellwood FL 32798

George M. Chevalier
3874 Diamond Oak Way
Zellwood FL 32798

George W. Clague
2542 Fairbluff Road
Zellwood FL 32798

John C. Clancy
2532 Amyris Circle
Zellwood FL 32798

Robert C. Clapp
4007 Cohen Drive
Zellwood FL 32798

Janet O. Clark
3910 Parway Road
Zellwood FL 32798

Russell Cline
3805 Cohen Drive
Zellwood FL 32798

Zellwood Station Co-op
2426 Putter Road
Zellwood FL 32798

Madeline C. Coffin
3728 Grove Circle
Zellwood FL 32798

James R. Coffman
2679 Lake Grassmere Circle
Zellwood FL 32798

Msie Colwell
2433 Putter Road
Zellwood FL 32798

Willard M. Conrad
4133 Greenbluff Road
Zellwood FL 32798

Sally E. Cooke
1228 Cedar Creek St
Racine Wi 53402

Kathryn B. Correll
3400 Greenbluff Road
Zellwood FL 32798

Kathryn Corwin
3769 Grove Circle
Zellwood FL 32798

Anne Marie Cote
3707 Parway Road
Zellwood FL 32798

Joseph R. Cote
2657 Cayman Circle
Zellwood FL 32798

Louise Couter
3665 North Citrus Circle
Zellwood FL 32798

Merlin L. Cox
2027 East Lake Drive
Zellwood FL 32798

Betty Cox
3793 Diamond Oak Way
Zellwood FL 32798

Loretta Cram
3465 Greenbluff Road
Zellwood FL 32798

Martin V. Cramer
P. O. Box 1043
Plymouth FL 32768

Belle P. Crawford
3434 South Citrus Circle
Zellwood FL 32798

John Crawford
2560 Teak Court
Zellwood FL 32798

Robert W. Croud
2556 Amyris Court
Zellwood FL 32798

Herbert Crow
1801 Valley Ridge Drive
Imperial Mo 63052

Dorothy M. Crowell
2667 Lake Grassmere Circle
Zellwood FL 32798

Luther L. Crum
4141 Greenbluff Road
Zellwood FL 32798

George W. Cullen
3747 Parway Road
Zellwood FL 32798L6

Anna D'Allessandro
3810 Olax Court
Zellwood FL 32798

Louis R. D'Amico
2691 Lake Grassmere Circle
Zellwood FL 32798

Alfred E. Daudert
3461 Greenbluff Road
Zellwood FL 32798

Harry Daughton
2000 Canopy Circle
Zellwood FL 32798

Wilmot E. Davis
2202 Orangewood Circle
Zellwood FL 32798

Martha W. Davis
3806 South Citrus Circle
Zellwood FL 32798

Richard B. Davis
3772 North Citrus Circle
Zellwood FL 32798

Gertrude Dawson
2421 Fairbluff Road
Zellwood FL 32798

Joseph Dean
3904 Diamond Oak Way
Zellwood FL 32798

Reinard Debuhr
2040 Canopy Circle
Zellwood FL 32798

Douglas Peter Degraaf
2217 Orangewood Circle
Zellwood FL 32798

Albert Delmontagne
2310 Button Bush Drive
Zellwood FL 32798

Betty J. DeMinck
3834 Diamond Oak Way
Zellwood FL 32798

Ewald Dennler
3412 Greenbluff Road
Zellwood FL 32798

Barbara Dent
3409 North Citrus Circle
Zellwood FL 32798

Ruth S. Derosier
3713 Grove Circle
Zellwood FL 32798

James A. DiBiasio
3963 Parway Road
Zellwood FL 32798

Bernard Dimiceli
3738 Diamond Oak Way
Zellwood FL 32798

Thelma Dinkle
3304 Overlook Road
Zellwood FL 32798

Arthur Dobbins
3728 Olax Court
Zellwood FL 32798

Robert O. Donovan
2805 Hortree Court
Zellwood FL 32798

Emmett F. Doster
3752 Olax Court
Zellwood FL 32798

Richard E. Douglass
2330 Loveplum Court
Zellwood FL 32798

Richard Dreifuss
2043 White Oak Lane
Zellwood FL 32798

Harrison F. Dunbrook
3773 Cohen Drive
Zellwood FL 32798

Gerald Dunn
3629 Duffer Court
Zellwood FL 32798

Mary A. Dupont
2142 South Citrus Circle
Zellwood FL 32798

Frances Edgar
3525 South Citrus Circle
Zellwood FL 32798

Elaine R. Ellison
3809 Olax Court
Zellwood FL 32798

Beverly A. Englund
3912 North Citrus Circle
Zellwood FL 32798

Billy Maze Estep
3401 North Citrus Circle
Zellwood FL 32798

Robert E. Evans
3489 North Citrus Circle
Zellwood FL 32798

Anne B. Evers
3440 Greenbluff Road
Zellwood FL 32798

Jack Falk
706 Lake Grassmere Circle
Zellwood FL 32798

Goist Family Trust
2406 Fairbluff Road
Zellwood FL 32798

Joseph Famularo
2105 East Lake Drive
Zellwood FL 32798

Lacy Farmer
3430 Banberry Circle
Zellwood FL 32798

Robert L. Ferguson
2718 Lake Grassmere Circle
Zellwood FL 32798

Naomi S. Findley-Altman
2526 Fairbluff Road
Zellwood FL 32798

Mario Fiocca
3654 Duffer Court
Zellwood FL 32798

Lois H. Fischer
3445 Greenbluff Road
Zellwood FL 32798

Billy Fisher
3717 Cohen Drive
Zellwood FL 32798

Julie Fitzgerald
3474 North Citrus Circle
Zellwood FL 32798

Edward J. Fitzpatrick
3826 Diamond Oak Way
Zellwood FL 32798

Thomas M. Foley
3923 Cohen Drive
Zellwood FL 32798

Elzie J. Foster
4204 Medalist Court
Zellwood FL 32798

James A. Fox
3312 Overlook Road
Zellwood FL 32798

Edward Franklin
3780 Cohen Drive
Zellwood FL 32798

John C. Fraser
4008 Myrtle Oak Ct.
Zellwood FL 32798

Paul Frauen
2633 Caymen Circle
Zellwood FL 32798

Garnet Fredrick
2618 Fiddlewood Court
Zellwood FL 32798

Albert Freeman
2339 Loveplum Court
Zellwood FL 32798

William E. Freeman
2226 Oranewood Circle
Zellwood FL 32798

Marion J. French
3729 Diamond Oak Way
Zellwood FL 32798

Rainer Fries
2617 Lake Grassmere Circle
Zellwood FL 32798

Dee Hutchinson/ Frizzell Nancy
3769 Diamond Oak Way
Zellwood FL 32798

Firman H. Fruit
2665 Cayman Circle
Zellwood FL 32798

Sylvia B. Fuller
2018 Live Oak Lane
Zellwood FL 32798

Betty J. Gabryshak
2714 Canary Palm Court
Zellwood FL 32798

John A. Gallagher
3511 Parway Road
Zellwood FL 32798

Ronald M. Garner
4328 Black Oak Lane
Zellwood FL 32798

Joseph Gathmann
119 Oregon Avenue
Medford Ny 11763

George L. Gebbia
2711 Lake Grassmere Circle
Zellwood FL 32798

C. Ralph Gemberling
2414 Fairbluff Road
Zellwood FL 32798

Millie C. Genco
2028 White Oak Lane
Zellwood FL 32798

Donald Gibbs
2011 East Lake Drive
Zellwood FL 32798

Jean Gibser
2146 Oak Grove Drive
Zellwood FL 32798

Peter M. Gilardi
2842 Myrtle Oak Lane
Zellwood FL 32798

Marjorie Glefke
4413 Red Oak Lane
Zellwood FL 32798

Joseph Godin
3413 Overlook Road
Zellwood FL 32798

Charles H. Goertz
3889 Diamond Oak Way
Zellwood FL 32798

Andrew Thomas Goettman
4438 Red Oak Lane
Zellwood FL 32798

Elmer L. Goins
3801 Diamond Oak Way
Zellwood FL 32798

Henry O. Grack
2668 Lake Grassmere Circle
Zellwood FL 32798

William Graham
2596 Lake Grassmere Circle
Zellwood FL 32798

George Granros
3935 Parway Road
Zellwood FL 32798

Wanda Grant
2457 Putter Road
Zellwood FL 32798

Morris Greenberg
338 Loveplum Court
Zellwood FL 32798

Frank O. Gregerson
2449 Putter Road
Zellwood FL 32798

Gertrude P. Gregory
2729 Lake Grassmere Court
Zellwood FL 32798

Delphine Grey
3441 Greenbluff Road
Zellwood FL 32798

Leonard W. Groulx
3520 North Citrus Circle
Zellwood FL 32798

Mary G. Guardabascio
2417 Putter Road
Zellwood FL 32798

John J. Gundlach
2517 Fairbluff Road
Zellwood FL 32798

Joseph Hack
3802 Olax Court
Zellwood FL 32798

Jewell C. Hagenbauch
2611 Fiddlewood Court
Zellwood FL 32798

Donald Haischer
4015 North Citrus Circle
Zellwood FL 32798

Leon W. Hall
3721 South Citrus Circle
Zellwood FL 32798

James W. Hamblen
3708 North Citrus Cir.
Zellwood FL 32798

Chester Hamilton
2227 Evergreen Circle
Zellwood FL 32798

Chester Hamilton
2550 Fairbluff Road
Zellwood FL 32798

Janice Hamlin
3412 Button Bush Drive
Zellwood FL 32798

John R. Hansen
3802 Diamond Oak Way
Zellwood FL 32798

Charles J. Hardt
Rr #3, Fraser Road
Valencia PA 16059

Tommy J. Harmon
12732 Heatherford Pl.
Fairfax VA 22030-7271

Carroll Harris
3717 North Citrus Circle
Zellwood FL 32798

Don Roy Hartman
3420 Greenbluff Road
Zellwood FL 32798

Clarence Hatfield
3760 Olax Court
Zellwood FL 32798

Arthur Haven
2627 Lake Grassmere Circle
Zellwood FL 32798

Jane Havill
16 Talbot Drive
Zellwood FL 32798

William R. Havron
725 White Ivey Ct.
Apopka FL 32712

Mildred L. Hawkey
2331 Loveplum Court
Zellwood FL 32798

Richard G. Hazelton
4130 Greenbluff Road
Zellwood FL 32798

Vernon A. Hazzard
2341 Cayman Circle
Zellwood FL 32798

Theodore Heller
2114 Nectar Circle
Zellwood FL 32798

William Hender
3662 Duffer Court
Zellwood FL 32798

Everett P. Henderson
4020 Myrtle Oak Court
Zellwood FL 32798

Leonard Hendrickson
4016 Myrtle Oak Ct.
Zellwood FL 32798

John F. Hickey
4173 Greenbluff Court
Zellwood FL 32798

Howard Higgins
4252 Oak Grove Drive
Zellwood FL 32798

Ralph M. Higgins
3638 Duffer Court
Zellwood FL 32798

Evelyn R. Hines
3618 North Citrus Circle
Zellwood FL 32798

Ada Hites
4235 Oak Grove Drive
Zellwood FL 32798

Oliver Hoag
3222 Citrus Lane
Zellwood FL 32798

Eugene M. Hodges
4145 Greenbluff Road
Zellwood FL 32798

Hoffman, Virginia \x Hodges, Cory
3713 Diamond Oak Way
Zellwood FL 32798

Edwin Hollenbeck
4004 Myrtle Oak Court
Zellwood FL 32798

Ellen M. Holt
2102 Canopy Circle
Zellwood FL 32798

Frances N. Horn
3411 Button Bush Drive
Zellwood FL 32798

Thomas Horn
2619 Fiddlewood Court
Zellwood FL 32798

Dennis Horsewood
2558 Fairbluff Road
Zellwood FL 32798

Katherine J. Horstmann
2565 Blossom Circle
Zellwood FL 32798

Myrtle E. Hough
3572 Blossom Circle
Zellwood FL 32798

George E. Howard
3936 North Citrus Circle
Zellwood FL 32798

Robert Howe
3629 Parway Road
Zellwood FL 32798

Roscoe Huffmaster
2446 Fairbluff Road
Zellwood FL 32798

Richard Hughes
2430 Fairbluff Road
Zellwood FL 32798

Irene A. Hunter
3758 Cohen Drive
Zellwood FL 32798

William Huybers
3828 Cohen Drive
Zellwood FL 32798

Mary Weddle/ Hyland
700 Wilson
Great Bend KS 67539

Sholdan A. Idskou
4122 Greenbluff Road
Zellwood FL 32798

Myron A. Iverson
2490 Putter Road
Zellwood FL 32798

Wilfred Jacobsen
2309 Cayman Circle
Zellwood FL 32798

Alice Jaegel
2118 Canopy Circle
Zellwood FL 32798

Irene Jaeger
45 Rockledge Path
Port Jefferson NY 11777-1454

Janet Janessa
3376 Overlook Road
Zellwood FL 32798

Marion Janis
3762 Diamond Oak Way
Zellwood FL 32798

Elwood Jeffries
3928 North Citrus Circle
Zellwood FL 32798

Edward Jenkins
4304 Black Oak Lane
Zellwood FL 32798

Sandra L. Jensen
3804 Lowson Blvd.
Delray Beach FL 33445

Wilmer L. Jones
4014 North Citrus Circle
Zellwood FL 32798

Muriel B. Jones
2333 Cayman Circle
Zellwood FL 32798

Wesley Jones
24565 Stony Ridge Road
Perrysburg OH 43551-9693

Willard Jorgenrud
2902 Parway Road
Zellwood FL 32798

Edward A. Joseph
3556 Blossom Circle
Zellwood FL 32798

Paul G. Jubelt
2804 Hortree Court
Zellwood FL 32798

Lois Justice
3852 Cohen Drive
Zellwood FL 32798

Dorothy Kale
2549 Amyris Court
Zellwood FL 32798

Howard R. Kaness
2008 Canopy Circle
Zellwood FL 32798

Irving Keck
3754 Diamond Oak Way
Zellwood FL 32798

Madeline E. Kehrrieder
3740 North Citrus Circle
Zellwood FL 32798

Jack Kellam
3637 Duffer Court
Zellwood FL 32798

James Keller
2349 Cayman Circle
Zellwood FL 32798

Clayton O. Kelty
2316 South Citrus Circle
Zellwood FL 32798

James T. Kielbasa
4317 Water Oak Lane
Zellwood FL 32798

Kenneth E. Kilmer
3645 Duffer Court
Zellwood FL 32798

David T. & Jean E. Kingman
4138 Greenbluff Road
Zellwood FL 32798

Hazel M. Kintzel
Rd. 2 - Box 150e
Cresco PA 18326

William B. Kirkwood
3368 Overlook Road
Zellwood FL 32798

Ernest A. Kolarcik
3630 Duffer Court
Zellwood FL 32798

Robert J. Kraft
4114 Myrtle Oak Court
Zellwood FL 32798

Marilyn J. LamLrix
3661 Duffer Court
Zellwood FL 32798

Howard C. Lamont, Sr.
2145 Nectar Circle
Zellwood FL 32798

Joyce B. Lamun
3410 North Citrus Circle
Zellwood FL 32798

Joseph C. Lancaster
4055 North Citrus Circle
Zellwood FL 32798

Richard H. Lanphier
2541 Fairbluff Road
Zellwood FL 32798

William J. Laperle
2525 Amyris Court
Zellwood FL 32798

Trudy B. Larsen
3716 Cohen Drive
Zellwood FL 32798

Richard M. Lauzier
4158 Greenbluff Court
Zellwood FL 32798

Bruce E. Leavitt
4038 North Citrus Circle
Zellwood FL 32798

Woodrow W. Lee
3620 Parway Road
Zellwood FL 32798

Robert E. Lee
2548 Amyris Circle
Zellwood FL 32798

Alice Lea Leffler
3780 North Citrus Circle
Zellwood FL 32798

Arthur H. Lehmann
3722 Parway Road
Zellwood FL 32798

Robin Lerner
2314 Loveplum Court
Zellwood FL 32798

Ronald Lewis
4007 North Citrus Circle
Zellwood FL 32798

Harvey Libby
3528 North Citrus Circle
Zellwood FL 32798

Betty A. Lilje
3920 North Citrus Circle
Zellwood FL 32798

John Lindenmuth
3908 Cohen Drive
Zellwood FL 32798

Thomas Lisle
4028 Myrtle Oak Court
Zellwood FL 32798

Joanne Littlehales
3532 Blossom Circle
Zellwood FL 32798

Eleanor Lobdell
3830 South Citrus Circle
Zellwood FL 32798

Robert L. Loetscher
3955 Parway Road
Zellwood FL 32798

Muriel B. Long
3748 North Citrus Circle
Zellwood FL 32798

Gail I. Long
2027 Oak Grove Drive
Zellwood FL 32798

Richard F. Longtin
3801 Olax Court
Zellwood FL 32798

Richard H. Longworth
3976 North Citrus Circle
Zellwood FL 32798

Billy R. Loughry
3772 Cohen Drive
Zellwood FL 32798

Frank J. Lowry
3995 Parway Road
Zellwood FL 32798

James Ludlam
2540 Amyris Court
Zellwood FL 32798

Virginia E. Lugering
3786 Diamond Oak Way
Zellwood FL 32798

John Luster
2641 Cayman Circle
Zellwood FL 32798

Janet E. Lynch
4174 Greenbluff Court
Zellwood FL 32798

Robert F. Lynch
3918 Parway Road
Zellwood FL 32798

Robert Lyons
2122 Spillman Drive
Zellwood FL 32798

c/o Lori Manes Ma-Lo Invest. Inc.
4336 Black Oak Lane
Zellwood FL 32798

George Mac Donald
3449 Greenbluff Road
Zellwood FL 32798

Raymond H. Mac Isaac
3716 North Citrus Cir.
Zellwood FL 32798

Blanche MacBeth
4406 Red Oak Lane
Zellwood FL 32798

Wilbur Mace
4227 Oak Grove Drive
Zellwood FL 32798

Robert H. Mahaffey
3753 Diamond Oak Way
Zellwood FL 32798

Margaret M. Mahon
2066 Live Oak Lane
Zellwood FL 327982

Marjorie Maier
2026 South Citrus Circle
Zellwood FL 32798

James J. Malotke
3994 Parway Road
Zellwood FL 32798

Vernon R. Manes
4336 Black Oak Lane
Zellwood FL 32798

Arthur Manning
2612 Lake Grassmere Circle
Zellwood FL 32798

Doris E. Manucci
3732 North Citrus Circle
Zellwood FL 32798

Joseph D. Mareci
2206 South Citrus Circle
Zellwood FL 32798

Gerard Marino
2470 Fairbluff Road
Zellwood FL 32798

John H. Marlatt
2842 Diamond Oak Way
Zellwood FL 32798

Salvatore Marrocco
2041 Live Oak Lane
Zellwood FL 32798

Janice Matchett
4344 Black Oak Lane
Zellwood FL 32798

Anton J. Matejovic
2517 Amyris Court
Zellwood FL 32798

Estela S. Matuk
3968 North Citrus Circle
Zellwood FL 32798

Robert M. Maxwell
2011 White Oak Lane
Zellwood FL 32798

Gladys McCollum
3945 North Citrus Circle
Zellwood FL 32798

Richard W. McCormick
3641 North Citrus Circle
Zellwood FL 32798

Harry R. McDaniel
2710 Canary Palm Court
Zellwood FL 32798

William McDonald
3809 Parway Road
Zellwood FL 32798

Marvin McDowell
3971 Cohen Drive
Zellwood FL 32798

William I. McFaul
2142 Oak Lane
Zellwood FL 32798

Kenneth T. McGinley
4008 Greenbluff Road
Zellwood FL 32798

Richard McGuinness
3927 Parway Road
Zellwood FL 32798

Gordon McKay
3840 Parway Road
Zellwood FL 32798

Walter D. McKay
4063 Cohen Drive
Zellwood FL 32798

Lorne McKenzie
2043 Oak Grove Drive
Zellwood FL 32798

Robert McQuillen
3857 Parway Road
Zellwood FL 32798

Marian Medsger
3702 Cohen Drive
Zellwood FL 32798

Marie A. Mehlhop
2124 Wax Myrtle Drive
Zellwood FL 32798

Albert E. Meier
2020 Oak Grove Drive
Zellwood FL 32798

Richard G. Mellin
2518 Fairbluff Road
Zellwood FL 32798

Madeline Merrell
2664 Lake Grassmere Circle
Zellwood FL 32798

Loyal E. Messler
3314 North Citrus Circle
Zellwood FL 32798

Robert J. Meszaros
2501 Amyris Court
Zellwood FL 32798

L. Jean Meyers
49 Newton St.
Dunkirk NY 14048-3339

Lee C. Michaelis
3652 Parway Road
Zellwood FL 32798

Sidney J. Michaelson
2707 Lake Grassmere Circle
Zellwood FL 32798

Lavon E. Miller
3777 Diamond Oak Way
Zellwood FL 32798

Ralph Franco/ Miller Dorothy
2827 Myrtle Oak Lane
Zellwood FL 32798

Alden W. Mitchell
3313 North Citrus Circle
Zellwood FL 32798

Donald Mitchell
3814 South Citrus Circle
Zellwood FL 32798

Claude F. Moore
2010 South Citrus Circle
Zellwood FL 32798

Constance R. Moore
2549 Fairbluff Road
Zellwood FL 32798

Edward Moore
3408 Greenbluff Road
Zellwood FL 32798

c/o Annette Sims Morgan
1016 N. Grandview
Mount Dora FL 32757

James C. Morris, Jr.
4039 North Citrus Circle
Zellwood FL 32798

Theodore E. Morrison
3540 Blossom Circle
Zellwood FL 32798

Helen A. (deceased) Morrow
2150 Canopy Circle
Zellwood FL 32798

Harry E. Morrow
4277 Oak Grove Drive
Zellwood FL 32798

George Morse
3404 Greenbluff Road
Zellwood FL 32798

W. Bruce Mower
18 Torrington Circle
London Ontario N6c 2v9

Dorothy L. Mowers
3729 Grove Circle
Zellwood FL 32798

George Mrochko
249 S. Washington Street
Wilkes Barre PA 18701-2802

Ronald Munger
2803 North Citrus Circle
Zellwood FL 32798

Walter J. Murray
3837 Cohen Drive
Zellwood FL 32798

Charles S. Murtha
3801 Parway Road
Zellwood FL 32798

Donald Myers
3365 Evergreen Road
Zellwood FL 32798

Robert E. Nadeau
2106 Nectar Circle
Zellwood FL 32798

Virgil Nazworth
2422 Fairbluff Road
Zellwood FL 32798

John D. Nelson
3357 Evergreen Circle
Zellwood FL 32798

Robert A. Nestor
3913 North Citrus Circle
Zellwood FL 32798

T. Everett Nicholls
2526 Putter Road
Zellwood FL 32798

Nick Nixon
4005 Myrtle Oak Court
Zellwood FL 32798

William T. Nolan
13501 3rd Ave E.
Bradenton FL 34202

Anna Marie Noppinger
3443 Greenbluff Road
Zellwood FL 32798

Norman K. Normandin
3409 Greenbluff Road
Zellwood FL 32798

John F. Nystrom
3858 North Citrus Circle
Zellwood FL 32798

Waston A. O'Neal, Jr.
3815 South Citrus Circle
Zellwood FL 32798

Layton J. O'Neill
3911 Diamond Oak Way
Zellwood FL 32798

Mercedes Ortiz
2058 Live Oak Lane
Zellwood FL 32798

John F. Ortwein
2710 Lake Grassmere Circle
Zellwood FL 32798

Jerald F. Owens
2705 Lake Grassmere Court
Zellwood FL 32798

Charles W. Owens
4039 Cohen Drive
Zellwood FL 32798

Zenie A. Palmer
4461 Red Oak Lane
Zellwood FL 32798

Richard Paquet
3736 Olax Court
Zellwood FL 32798

Leonard Pardee
7 Hillstead
Claremont NH 03743

Roy Parker
3866 Diamond Oak Way
Zellwood FL 32798

Louis R. Payne
2500 Amyris Court
Zellwood FL 32798

Rowland Pearson
3848 Parway Road
Zellwood FL 32798

Grace E. Pease
3825 Diamond Oak Way
Zellwood FL 32798

Kenneth E. Penny
3955 Cohen Drive
Zellwood FL 32798

Irving L. Perkins
4071 Cohen Drive
Zellwood FL 32798

Patricia Perlaky
2340 South Citrus Circle
Zellwood FL 32798

Sylvia Peters
3746 Parway Road
Zellwood FL 32798

William A. Peters
2113 Oak Grove Drive
Zellwood FL 32798

Gifford F. Petersen
3916 Cohen Drive
Zellwood FL 32798

Joseph H. Petrovit
3903 Parway Road
Zellwood FL 32798

Frank Pettinga
2210 Orangewood Circle
Zellwood FL 32798

George Pfeiffer
2112 South Citrus Circle
Zellwood FL 32798

Frank Pittman
3744 Olax Court
Zellwood FL 32798

Herbert Pittrof
2688 Lake Grassmere Circle
Zellwood FL 32798

Harmon E. Pletzer
3833 Olax Court
Zellwood FL 32798

Harry E. Plunkard
3712 Olax Court
Zellwood FL 32798

Joseph H. Poe
3338 North Citrus Circle
Zellwood FL 32798

Robert L Poirier
3882 Diamond Oak Way
Zellwood FL 32798

Chester Pokusa
2307 Loveplum Court
Zellwood FL 32798

Wesley Pomeroy, Sr.
3730 Parway Road
Zellwood FL 32798

Helen Porter
438 Fairbluff Road
Zellwood FL 32798

Sam Poteet
2151 S. Citrus Circle
Zellwood FL 32798

James J. Potter
2016 Canopy Circle
Zellwood FL 32798

Robert Powers
2214 South Citrus Circle
Zellwood FL 32798

Henry M. Prentice
3822 South Citrus Circle
Zellwood FL 32798

Roy Prescott
3416 Greenbluff Road
Zellwood FL 32798

David Price
2001 Canopy Circle
Zellwood FL 32798

Edna Pritchett
2660 Lake Grassmere Circle
Zellwood FL 32798

Mary E. Provost
3442 North Citrus Circle
Zellwood FL 32798

Walter Pulley
3947 Cohen Drive
Zellwood FL 32798

Barbara Quigley
108 Marcy Boulevard
Longwood FL 32750-2728

Gerard J. Quin
3502 Parway Road
Zellwood FL 32798

Charles J. Ramsey
2534 Fairbluff Road
Zellwood FL 32798

Ralph Rasmussen
3646 Duffer Court
Zellwood FL 32798

William S. Redman
3341 Evergreen Road
Zellwood FL 32798

William D. Reed
3613 Duffer Court
Zellwood FL 32798

John I. Reithel
4106 Myrtle Oak Court
Zellwood FL 32798

Lena P. Remy
3322 North Citrus Circle
Zellwood FL 32798

Geraldine Reynolds
4146 Greenbluff Road
Zellwood FL 32798

Jane Reynolds
3829 Cohen Drive
Zellwood FL 32798

Catherine Ricevuto
3458 North Citrus Circle
Zellwood FL 32798

Berneva Richards
2243 Evergreen Circle
Zellwood FL 32798

Lee Ritchie
2803 Myrtle Oak Lane
Zellwood FL 32798

Francis E. Rivers
3252 Overlook Road
Zellwood FL 32798

Bernard L. Roach
3329 North Citrus Circle
Zellwood FL 32798

John B. Rodgers, Jr.
3865 Parway Road
Zellwood FL 32798

Henry F. Rohlfs
2714 Lake Grassmere Circle
Zellwood FL 32798

James A. Ronco
2508 Amyris Court
Zellwood FL 32798

Bernard Root
4055 Cohen Drive
Zellwood FL 32798

Robert Rosenberger
3473 Greenbluff Road
Zellwood FL 32798

Wallace Rowcliffe
2158 Canopy Circle
Zellwood FL 32798

William H. Rowell
2405 Fairbluff Road
Zellwood FL 32798

William Rowell
2715 Canary Palm Ct.
Zellwood FL 32798

Douglas Russell
3312 South Citrus Circle
Zellwood FL 32798

Janet Russell
3720 Olax Court
Zellwood FL 32798

John C. Ryfun
2373 Cayman Circle
Zellwood FL 32798

Victor F. Sachman
3741 Cohen Drive
Zellwood FL 32798

Sara Carr Samuels
4023 Cohen Drive
Zellwood FL 32798

Shirley E. Sanborn
2604 Lake Grassmere Circle
Zellwood FL 32798

Robert P. Satterly
223 Loch Alsh Drive
Chalfont PA 18914-3945

Clyde E. Sauls
2616 Lake Grassmere Circle
Zellwood FL 32798

Yvette C. Savage
2162 Oak Grove Drive
Zellwood FL 32798

Harold P. Sbrocco
2032 Canopy Circle
Zellwood FL 32798

James C. Scharren
3932 Cohen Drive
Zellwood FL 32798

Delmar Scharrer
3849 Parway Road
Zellwood FL 32798

Norma J. Schlott
4006 North Citrus Circle
Zellwood FL 32798

Bernard J. Schmeltz
3926 Parway Road
Zellwood FL 32798

Richard K Schmidt
3842 North Citrus Circle
Zellwood FL 32798

Martin J. Schmidt
2121 East Lake Drive
Zellwood FL 32798

Raymond Schmidt
3614 Duffer Court
Zellwood FL 32798

J. Gertrude Schneider
3948 Cohen Drive
Zellwood FL 32798

Leo Schnurr
3960 North Citrus Circle
Zellwood FL 32798

Charles Schuetter
3428 Button Bush Drive
Zellwood FL 32798

Alice M. Schultz
2167 Canopy Circle
Zellwood FL 32798

Nikolaus Schuster
2541 Amyris Court
Zellwood FL 32798

Evan W. Scott, Jr.
3858 Diamond Oak Way
Zellwood FL 32798

Shirley A. Scruggs
3929 North Citrus Circle
Zellwood FL 32798

James Sedlacek
2502 Putter Road
Zellwood FL 32798

Anna Mae Sefton
2126 Canopy Circle
Zellwood FL 32798

Haddon M. Servis
4212 Oak Grove Drive
Zellwood FL 32798

Stanley B. Sexton
3424 Greenbluff Road
Zellwood FL 32798

Thomas Shane
3817 Diamond Oak Way
Zellwood FL 32798

Joseph Shea
3733 Cohen Drive
Zellwood FL 32798

A. Frances Shearer
2564 Amyris Court
Zellwood FL 32798

Benjamin Shuman
3856 Parway Road
Zellwood FL 32798

Arnold A. Skarjune
3337 North Citrus Circle
Zellwood FL 32798

James E. Smith
2129 East Lake Drive
Zellwood FL 32798

Robert L. Smith
3564 Blossom Circle
Zellwood FL 32798

Ruth J. Smith
3737 Diamond Oak Way
Zellwood FL 32798

Russell Smith
3844 Cohen Drive
Zellwood FL 32789

Betty B. Smith
3413 Greenbluff Road
Zellwood FL 32798

Robert J. Smith
3865 Diamond Oak Way
Zellwood FL 32798

Charles T. Snead
2623 Fiddlewood Court
Zellwood FL 32798

Robert P. Snider
2020 White Oak Lane
Zellwood FL 32798

Marjory M. Snodgrass
3611 South Citrus Circle
Zellwood FL 32798

Robert K. Snow
4470 Red Oak Lane
Zellwood FL 32798

Lester J. Snyder
2209 Orangewood Circle
Zellwood FL 32798

Henry Sorrese
2706 Canary Palm Court
Zellwood FL 32798

Bernice F. Souders
2510 Fairbluff Road
Zellwood FL 32798

Dale E. Speelman
3705 Diamond Oak Way
Zellwood FL 32798

John Sperrick, Jr.
3714 Parway Road
Zellwood FL 32798

Jack Stader
3418 North Citrus Circle
Zellwood FL 32798

Grace Stalnaker, Jr.
3724 North Citrus Circle
Zellwood FL 32798

Walter L. Stanley
2151 Canopy Circle
Zellwood FL 32798

Charles A. Stanton
4154 Greenbluff Court
Zellwood FL 32798

Fannie B. Starbird
2482 Putter Road
Zellwood FL 32798

John R. Stark
3723 Parway Road
Zellwood FL 32798

Leonard Starts
4446 Red Oak Lane
Zellwood FL 32798

Thomas Steger
2453 Greenbluff Road
Zellwood FL 32798

Knowlan Stevenson
2711 Canary Palm Court
Zellwood FL 32798

Gloria M. Stokes
3842 Olax Court
Zellwood FL 32798

Ott Stover
3743 Olax Court
Zellwood FL 32798

Helen M. Strait
2722 Lake Grassmere Circle
Zellwood FL 32798

Mary H. Strasser
3905 North Citrus Circle
Zellwood FL 32798

Arden Strelauski
2608 Fiddlewood Court
Zellwood FL 32798

Thomas Stroh
2597 Lake Grassmere Circle
Zellwood FL 32798

Joe N. Suggs
2681 Cayman Circle
Zellwood FL 32798

Mr. Tom Wooten SunTrust
P. O. 4986
Orlando FL 32802

Myrtle A. Sutherland
3429 Greenbluff Road
Zellwood FL 32798

Russell Swanson
3487 Greenbluff Road
Zellwood FL 32798

Paul F. Swenk
3849 Diamond Oak Way
Zellwood FL 32798

Carol Tapia
3402 North Citrus Circle
Zellwood FL 32798

• Lem Tatum
3503 Parway Road
Zellwood FL 32798

Audria C. Tebeau
4842 S. R. 412
Vickery OH 43464

Howard W. Tejan
3841 Diamond Oak Way
Zellwood FL 32798

Francis E. Thomm
1334 12th Avenue
Natrona Heights PA 15065

William Thompson
3924 Cohen Drive
Zellwood FL 32798

Roderick P. Thompson
3602 South Citrus Circle
Zellwood FL 32798

Robert D. Thomson
3628 Parway Road
Zellwood FL 32798

Wayne F Thul
3543 North Citrus Circle
Zellwood FL 32798

Grace Tilney
• 049 Live Oak Lane
Zellwood FL 32798

Bob Tobin
2510 Putter Road
Zellwood FL 32798

Victor Todaro
2631 Lake Grassmere Circle
Zellwood FL 32798

Melvin L. Tompkins
3943 Parway Road
Zellwood FL 32798

Arthur Towle
4129 Greenbluff Road
Zellwood FL 32798

Marie P. Towns
3781 Cohen Drive
Zellwood FL 32798

Clarence C. Tracy
4015 Cohen Drive
Zellwood FL 32798

Leon Tubbs
4415 Canopy Circle
Zellwood FL 32798

• Ralph E. Turner
3811 North Citrus Circle
Zellwood FL 32798

Larry Tutwiler
2235 Evergreen Circle
Zellwood FL 32798

William Tyson
2579 Amyris Court
Zellwood FL 32798

David D. Tyson
3985 Cohen Drive
Zellwood FL 32798

Edgar Vale
2659 Lake Grassmere Circle
Zellwood FL 32798

Roberta H. Vandermaast
3425 Greenbluff Road
Zellwood FL 32798

Charles Varallo
2533 Amyris Court
Zellwood FL 32798

Jeanne M. Ventry
2465 Putter Road
Zellwood FL 32798

John A. Verba
2122 Oak Grove Drive
Zellwood FL 32798

Chester A. Vogler
3768 Diamond Oak Way
Zellwood FL 32798

David Vorbach
3756 North Citrus Circle
Zellwood FL 32798

August Walbaum
2572 Amyris Court
Zellwood FL 32798

Curtis Walsh
4047 Cohen Drive
Zellwood FL 32798

Melvin Walter
2516 Amyris Court
Zellwood FL 32798

June E. Ward
2111 Canopy Circle
Zellwood FL 32798

Elma Mae Warram
c/o 3417 Sanborn Lane
Deltona FL 32738-5427

Margaret R. Wasileski
3904 North Citrus Circle
Zellwood FL 32798

Robert L. Watts
2649 Cayman Circle
Zellwood FL 32798

Celeste W. Weaver
2159 Canopy Circle
Zellwood FL 32798

Edward Weed
3963 Cohen Drive
Zellwood FL 32798

Gilbert M. Weede
3504 North Citrus Circle
Zellwood FL 32798

Kathleen Wells
2009 Live Oak Lane
Zellwood FL 32798

Kenneth H. Wells
2116 Spillman Drive
Zellwood FL 32798

Lawrence R. Wendell
3712 South Citrus Circle
Zellwood FL 32798

Maurice H. Wessel
3669 Duffer Court
Zellwood FL 32798

Evelyn West
3653 Duffer Court
Zellwood FL 32798

Raymond L. Wheeler
3462 Banberry Circle
Zellwood FL 32798

Sidney M. Wiese
3336 Overlook Road
Zellwood FL 32798

Robert M. Wiese
2524 Amyris Circle
Zellwood FL 32798

Gordon Willett
4208 Medalist Court
Zellwood FL 32798

John E. Williams
3819 North Citrus Circle
Zellwood FL 32798

William H. Williams
2024 Canopy Circle
Zellwood FL 32798

Catherine Williamson
3606 Duffer Court
Zellwood FL 32798

Joe C. Willis
3794 Diamond Oak Way
Zellwood FL 32798

Carl E. Willis
R.D. 5 Box 5214A
Stroudsburg PA 18360

Frederick M. Wilson
2509 Amyris Court
Zellwood FL 32798

Richard Wilson
334 Olax Court
Zellwood FL 32998

Louise Wilson
2135 Canopy Circle
Zellwood FL 32798

Floyd Wilson
3757 Cohen Drive
Zellwood FL 32798

Erma L. Wolverton
20015 Negaunee
Redford MI 48240

Joyce Wood
3469 Greenbluff Road
Zellwood FL 32798

Richard A. Woodland
3745 Grove Circle
Zellwood FL 32798

Harold A. Yaggie
3816 Parway Road
Zellwood FL 32798

Grace A. Zabrowski
2201 Orangewood Circle
Zellwood FL 32798

Joseph M. Zabukovec
3817 Parway Road
Zellwood FL 32798

Vivian S. Zarick
2236 Evergreen Circle
Zellwood FL 32798

EXHIBIT N

A schedule showing the projected cost of the proposed system (or actual cost of the existing system) by uniform system of accounts (USOA) account numbers pursuant to Rule 25-30.115, F.A.C. In addition, provide the capacity of each component of the system in ERCs and gallons per day. If the utility will be built in phases, this schedule shall apply to the design capacity of the first phase only. Provide a separate exhibit for the water and sewer systems.

Attached as Exhibit N-1 is the NARUC system of accounts depicting the actual original cost of both the water and wastewater systems.

EXHIBIT N-1

Schedule of Water Plant in Service By Primary Account
Beginning and End of Year Average

EXHIBIT NO.

Company: Zellwood Station
Docket No.:
Schedule Year Ended:
Historic [] or Projected []

Explanation: Provide the ending balances
and average of plant in service for the prior
year and the test year by primary account.
Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year	(3) 1996 Additions	(4) Test Year	(5) Pro Forma 1997	(6) Total	(7) Used & Useful %	(8) Used & Useful Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$89,836		\$89,836		\$89,836	100.00%	\$89,836
3	302.1 Franchises	\$5,533		\$5,533		\$5,533	100.00%	\$5,533
4	339.1 Other Plant & Misc. Equipment			\$0		\$0	100.00%	\$0
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	\$7,831		\$7,831		\$7,831	100.00%	\$7,831
7	304.2 Structures & Improvements			\$0		\$0	100.00%	\$0
8	305.2 Collect. & Impound. Reservoirs			\$0		\$0	100.00%	\$0
9	306.2 Lake, River & Other Intakes			\$0		\$0	100.00%	\$0
10	307.2 Wells & Springs	\$100,723	\$23,807	\$124,529		\$124,529	100.00%	\$124,529
11	308.2 Infiltration Galleries & Tunnels	\$38,446		\$38,446		\$38,446	100.00%	\$38,446
12	309.2 Supply Mains			\$0		\$0	100.00%	\$0
13	310.2 Power Generation Equipment			\$0		\$0	100.00%	\$0
14	311.2 Pumping Equipment	\$647,700	\$9,715	\$657,415		\$657,415	100.00%	\$657,415
15	339.2 Other Plant & Misc. Equipment			\$0		\$0	100.00%	\$0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights			\$0		\$0	100.00%	\$0
18	304.3 Structures & Improvements	\$726		\$726		\$726	100.00%	\$726
19	320.3 Water Treatment Equipment	\$3,477		\$3,477		\$3,477	100.00%	\$3,477
20	339.3 Other Plant & Misc. Equipment	\$432		\$432		\$432	100.00%	\$432
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights			\$0		\$0	83.91%	\$0
23	304.4 Structures & Improvements			\$0		\$0	83.91%	\$0
24	330.4 Distr. Reservoirs & Standpipes	\$73,047		\$73,047		\$73,047	83.91%	\$61,296
25	331.4 Transm. & Distribution Mains	\$149,963		\$149,963		\$149,963	83.91%	\$125,539
26	333.4 Services			\$0		\$0	83.91%	\$0
27	334.4 Meters & Meter Installations	\$3,080	\$16,872	\$19,952	\$234,678	\$254,130	83.91%	\$213,280
28	335.4 Hydrants			\$0		\$0	83.91%	\$0
29	339.4 Other Plant & Misc. Equipment			\$0		\$0	83.91%	\$0
30	GENERAL PLANT							
31	303.5 Land & Land Rights			\$0		\$0	100.00%	\$0
32	304.5 Structures & Improvements	\$1,693		\$1,693		\$1,693	100.00%	\$1,693
33	340.5 Office Furniture & Equipment	\$805		\$805		\$805	100.00%	\$805
34	341.5 Transportation Equipment	\$1,250		\$1,250		\$1,250	100.00%	\$1,250
35	342.5 Storage Equipment			\$0		\$0	100.00%	\$0
36	343.5 Tools, Shop & Garage Equipment	\$18,076		\$18,076		\$18,076	100.00%	\$18,076
37	344.5 Laboratory Equipment			\$0		\$0	100.00%	\$0
38	345.5 Power Operated Equipment			\$0		\$0	100.00%	\$0
39	346.5 Communication Equipment			\$0		\$0	100.00%	\$0
40	347.5 Miscellaneous Equipment	\$2,089		\$2,089		\$2,089	100.00%	\$2,089
41	348.5 Other Tangible Plant			\$0		\$0	100.00%	\$0
42	TOTAL	\$1,115,506	\$49,094	\$1,164,599	\$234,678	\$1,399,277		\$1,322,523
	Utility Land & Land Rights	\$7,831	\$0	\$7,831	\$0	\$7,831		\$7,831
	Plant in Service (Less) Land	\$1,107,674	\$49,094	\$1,156,768	\$234,678	\$1,391,446	Used & Useful Amount \$1,391,446	Non-Used & Useful Amount (\$76,754)

Schedule of Wastewater Plant in Service By Primary Account
Beginning and End of Year

EXHIBIT NO.

Company: Zellwood Station
Docket No.:
Schedule Year Ended:
Historic [] or Projected []

Explanation: Provide the ending balances
and average of plant in service for the prior
year and the test year by primary account.
Also show non-used & useful amounts by account.

(1) Account No. and Name	(2) Prior Year	(3) 1996 Additions	(4) Test Year	(5) Pro Forma 1997	(6) Total	(8) Used & Useful %	(9) Used & Useful Amount
1 351.1 Organization	\$87,748		\$87,748		\$87,748	100.00%	\$87,748
2 352.1 Franchise	\$8,113		\$8,113		\$8,113	100.00%	\$8,113
3 389.1 Other Plant & Misc.			\$0		\$0	100.00%	\$0
4 COLLECTION PLANT							
5 353.2 Land	\$11,484		\$11,484		\$11,484	83.91%	\$9,637
6 354.2 Structures & Improvements	\$6,746		\$6,746		\$6,746	83.91%	\$5,660
7 360.3 Collection Sewers - F	\$867,615		\$867,615		\$867,615	83.91%	\$728,048
8 361.3 Collection Sewers - G	\$29,500		\$29,500		\$29,500	83.91%	\$24,755
9 362.3 Special Collecting			\$0		\$0	83.91%	\$0
10 363.3 Services to Customers			\$0		\$0	83.91%	\$0
11 364.2 Flow Measuring Devices			\$0		\$0	83.91%	\$0
12 365.3 Flow Measuring Installation			\$0		\$0	83.91%	\$0
13 389.2 Other Plant & Misc.			\$0		\$0	83.91%	\$0
14 SYSTEM PUMPING PLANT							
15 353.3 Land & Land Rights			\$0		\$0	100.00%	\$0
16 354.3 Structures & Improvements			\$0		\$0	100.00%	\$0
17 370.3 Receiving Wells			\$0		\$0	100.00%	\$0
18 371.3 Pumping Equipment	\$246	\$2,364	\$2,619		\$2,619	100.00%	\$2,619
19 389.3 Other Plant & Misc.		\$98	\$98		\$98	100.00%	\$98
20 TREATMENT AND DISPOSAL PLANT							
21 353.4 Land & Land Rights			\$0		\$0	99.33%	\$0
22 354.4 Structures & Improvements		\$188	\$188		\$188	99.33%	\$112
23 380.4 Treatment & Disposal	\$687,678		\$687,678		\$687,678	22.33%	\$406,822
24 381.4 Plant Sewers			\$0		\$0	99.33%	\$0
25 382.4 Outfall Sewer Lines			\$0		\$0	99.33%	\$0
26 389.4 Other Plant & Misc.			\$0		\$0	99.33%	\$0
27 GENERAL PLANT							
28 353.5 Land & Land Rights			\$0		\$0	100.00%	\$0
29 354.5 Structures & Improvements	\$2,483		\$2,483		\$2,483	100.00%	\$2,483
30 390.5 Office Furniture & Equipment	\$1,181		\$1,181		\$1,181	100.00%	\$1,181
31 390.51 Computer Equipment			\$0		\$0	100.00%	\$0
32 391.5 Transportation Equipment	\$1,250		\$1,250		\$1,250	100.00%	\$1,250
33 392.5 Stores Equipment			\$0		\$0	100.00%	\$0
34 393.5 Tools, Shop & Garage	\$3,063		\$3,063		\$3,063	100.00%	\$3,063
35 394.5 Laboratory Equipment			\$0		\$0	100.00%	\$0
36 395.5 Power Operated Equipment			\$0		\$0	100.00%	\$0
37 396.5 Communications Equipment			\$0		\$0	100.00%	\$0
38 397.5 Miscellaneous Equipment			\$0		\$0	100.00%	\$0
39 398.5 Other Tangible Plant	\$26,509		\$26,509		\$26,509	100.00%	\$26,509
40							
41 TOTAL	\$1,733,634	\$2,640	\$1,736,274	\$0	\$1,736,274		\$1,309,297
42							
43 Utility Land & Land Rights	\$11,484	\$0	\$11,484	\$0	\$11,484		\$9,637
44 Plant in Service (Less) Land	\$1,722,150	\$2,640	\$1,724,790	\$0	\$1,724,790		\$1,299,661
						Used & Useful Amount	Non-Used & Useful Amount
						\$1,736,274	(\$426,977)

EXHIBIT O

A schedule showing the projected operating expenses of the proposed system by USOA account numbers when 80 percent of the designed capacity of the system is being utilized. If the utility will be built in phases, this schedule shall apply to the design capacity of the first phase only. In addition, if the utility has been in existence for at least one year, provide actual operating expenses for the most recent twelve months. Provide a separate exhibit for the water and sewer systems.

Attached as Exhibit O-1 is the operating expenses for both the water and wastewater systems by NARUC system of accounts.

EXHIBIT 0-1

Company: Zellwood Station

Docket No.:

Schedule Year Ended:

Historic [] or Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Test Year 12/31/96	(3) Pro Forma Adjustments	(4) Adjusted Total
1	601 Salaries & Wages - Employees	\$44,395.17	\$23,204.83	\$67,600.00
2	603 Salaries & Wages - Officers, Etc.	\$0.00	\$0.00	\$0.00
3	604 Employee Pensions & Benefits	\$0.00	\$0.00	\$0.00
4	610 Purchased Water	\$0.00	\$0.00	\$0.00
5	615 Purchased Power	\$21,717.46	\$1,200.00	\$22,917.46
6	616 Fuel for Power Purchased	\$0.00	\$0.00	\$0.00
7	618 Chemicals	\$19,549.70	\$5,450.30	\$25,000.00
8	620 Materials & Supplies	\$7,304.53	\$1,500.00	\$8,804.53
	"	\$0.00	\$1,500.00	\$1,500.00
	"	\$0.00	\$3,750.00	\$3,750.00
	"	\$0.00	\$500.00	\$500.00
	"	\$0.00	\$1,800.00	\$1,800.00
9	631 Contractual Services - Engr.	\$0.00	\$0.00	\$0.00
10	632 Contractual Services - Acct.	\$976.75	\$0.00	\$976.75
11	633 Contractual Services - Legal	\$0.00	\$0.00	\$0.00
12	634 Contractual Services - Mgmt. Fees	\$0.00	\$0.00	\$0.00
13	635 Contractual Services - Testing	\$0.00	\$3,500.00	\$3,500.00
14	636 Contractual Services - Other	\$1,230.00	\$0.00	\$1,230.00
15	641 Rental of Building/Real Prop.	\$0.00	\$2,250.00	\$2,250.00
16	642 Rental of Equipment	\$0.00	\$2,250.00	\$2,250.00
	"	\$0.00	\$1,250.00	\$1,250.00
17	650 Transportation Expenses	\$2,523.40	\$0.00	\$2,523.40
18	656 Insurance - Vehicle	\$0.00	\$0.00	\$0.00
19	657 Insurance - General Liability	\$2,773.17	\$0.00	\$2,773.17
20	658 Insurance - Workmen's Comp.	\$0.00	\$0.00	\$0.00
21	659 Insurance - Other	\$0.00	\$0.00	\$0.00
22	660 Advertising Expense	\$0.00	\$0.00	\$0.00
23	666 Reg. Comm. Exp. - Rate Case Amort.	\$0.00	\$19,105.98	\$19,105.98
24	667 Reg. Comm. Exp. - Other	\$0.00	\$0.00	\$0.00
25	670 Bad Debt Expense	\$0.00	\$0.00	\$0.00
26	675 Miscellaneous Expenses	\$1,259.78	\$600.00	\$1,859.78
	"	\$0.00	\$250.00	\$250.00
	"	\$0.00	\$0.00	\$0.00
27	TOTAL	\$101,729.96	\$68,111.11	\$169,841.07

Company: Zellwood Station
 Docket No.:
 Schedule Year Ended:
 Historic [] or Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Test Year 12/31/96	(3) Pro Forma Adjustments	(4) Adjusted Total
1	701 Salaries & Wages - Employees	\$43,187.31	\$24,412.69	\$67,600.00
2	703 Salaries & Wages - Officers, Etc.	\$0.00	\$0.00	\$0.00
3	704 Employee Pensions & Benefits	\$0.00	\$0.00	\$0.00
4	710 Purchased Sewage Treatment	\$0.00	\$0.00	\$0.00
5	711 Sludge Removal Expense	\$0.00	\$13,500.00	\$13,500.00
6	715 Purchased Power	\$29,724.45	\$1,200.00	\$30,924.45
7	716 Fuel for Power Purchased	\$0.00	\$0.00	\$0.00
8	718 Chemicals	\$1,587.77	\$0.00	\$1,587.77
9	720 Materials & Supplies	\$4,306.28	\$1,500.00	\$5,806.28
10	"	\$0.00	\$1,500.00	\$1,500.00
	"	\$0.00	\$3,750.00	\$3,750.00
	"	\$0.00	\$500.00	\$500.00
	"	\$0.00	\$1,800.00	\$1,800.00
	731 Contractual Services - Engr.	\$0.00	\$0.00	\$0.00
11	732 Contractual Services - Acct.	\$976.75	\$0.00	\$976.75
12	733 Contractual Services - Legal	\$0.00	\$0.00	\$0.00
13	734 Contractual Services - Mgmt. Fees	\$0.00	\$0.00	\$0.00
14	735 Contractual Services - Other	\$5,042.00	\$3,500.00	\$8,542.00
15	741 Rental of Building/Real Prop.	\$0.00	\$2,250.00	\$2,250.00
16	742 Rental of Equipment	\$0.00	\$2,250.00	\$2,250.00
17	"	\$0.00	\$1,250.00	\$1,250.00
	750 Transportation Expenses	\$1,413.25	\$0.00	\$1,413.25
18	756 Insurance - Vehicle	\$0.00	\$0.00	\$0.00
19	757 Insurance - General Liability	\$2,773.17	\$0.00	\$2,773.17
20	758 Insurance - Workman's Comp.	\$0.00	\$0.00	\$0.00
21	759 Insurance - Other	\$0.00	\$0.00	\$0.00
22	760 Advertising Expense	\$0.00	\$0.00	\$0.00
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$0.00	\$19,105.98	\$19,105.98
24	767 Reg. Comm. Exp. - Other	\$0.00	\$0.00	\$0.00
25	770 Bad Debt Expense	\$0.00	\$0.00	\$0.00
26	775 Miscellaneous Expenses	\$1,042.28	\$600.00	\$1,642.28
27	"	\$0.00	\$0.00	\$0.00
	"	\$0.00	\$250.00	\$250.00
28	TOTAL	\$90,053.26	\$77,369	\$167,421.92

EXHIBIT P

A schedule showing the projected capital structure, including the methods of financing the construction and operation of the utility until the utility reaches 80 percent of the designed capacity of the system (s).

Attached as Exhibit P-1 is the capital structure of the proposed certificated system.

EXHIBIT P-1

**ZELLWOOD STATION
CAPITAL STRUCTURE
TWELVE MONTHS ENDED DECEMBER 31, 1996**

EXHIBIT NO.

	(1)	(2)	(3)	(4)	
Line No.	Class of Capital	Total Capital	Ratio	Cost Rate	Weighted Cost
1	Long-Term Debt	\$587,468	100.00%	7.95%	7.95%
2	Short-Term Debt	\$0	0.00%	0.00%	0.00%
3	Preferred Stock	\$0	0.00%	0.00%	0.00%
4	Customer Deposits	\$0	0.00%	0.00%	0.00%
5	Common Equity	\$0	0.00%	N/A	N/A
6	Tax Credits - Zero Cost	\$0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	\$0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	\$0	0.00%	0.00%	0.00%
9	Other (Explain)	\$0	0.00%	0.00%	0.00%
10	Total	\$587,468	100.00%		7.95%



EXHIBIT Q

A cost study, including customer growth projections, which supports the proposed rates miscellaneous service charges, customer deposits and service availability charges. A sample cost study is enclosed with the application package. Provide a separate cost study for the water and sewer systems.

Attached as Exhibit Q-1 is the original cost study which supports the proposed rates and charges.

EXHIBIT Q-1

ZELLWOOD UTILITIES

EXHIBIT NO.

ALLOCATION OF REVENUE REQUIREMENT TO RATES - WATER		REVENUE ALLOCATION AS A %		REVENUE ALLOCATION AS A %	
ACCT. NO.	ACCOUNT TITLE	G&M EXPENSE	BASE FACILITY CHARGE	GALLONAGE CHARGE	GALLONAGE CHARGE
401	Salaries and Wages - Employees	\$67,600	100.00%	0.00%	\$67,600
403	Salaries and Wages - Officers	\$0	100.00%	0.00%	\$0
404	Employee Pension and Benefits	\$0	100.00%	0.00%	\$0
410	Purchased Water	\$0	100.00%	0.00%	\$0
415	Purchased Power	\$23,917	100.00%	0.00%	\$23,917
416	Fuel for Power Production	\$0	100.00%	0.00%	\$0
418	Chemicals	\$25,000	100.00%	0.00%	\$25,000
420	Materials & Supplies	\$14,300	100.00%	0.00%	\$14,300
431	Contractual Services - Engr.	\$0	100.00%	0.00%	\$0
432	Contractual Services - Asst.	\$977	100.00%	0.00%	\$977
433	Contractual Services - Legal	\$0	100.00%	0.00%	\$0
434	Contractual Services - Mg. & Fee	\$0	100.00%	0.00%	\$0
435	Contractual Services - Other	\$3,800	100.00%	0.00%	\$3,800
436	Contractual Services - Other	\$1,330	100.00%	0.00%	\$1,330
441	Rental of Building/Real Property	\$2,300	100.00%	0.00%	\$2,300
442	Rental of Equipment	\$3,000	100.00%	0.00%	\$3,000
450	Transportation Expenses	\$2,823	100.00%	0.00%	\$2,823
456	Insurance - Vehicle	\$0	100.00%	0.00%	\$0
457	Insurance - General Liability	\$2,773	100.00%	0.00%	\$2,773
458	Insurance - Workmen Comp.	\$0	100.00%	0.00%	\$0
459	Insurance - Other	\$0	100.00%	0.00%	\$0
460	Advertising Expenses	\$0	100.00%	0.00%	\$0
464	Regulatory Compliance Expenses - Rule Cost	\$19,166	100.00%	0.00%	\$19,166
467	Regulatory Compliance Expenses - Other	\$0	100.00%	0.00%	\$0
470	Bad Debt Expense	\$0	100.00%	0.00%	\$0
475	Miscellaneous Expenses	\$2,110	21	0.00%	\$2,110
	Total Operations & Maintenance Expenses	\$168,841			\$168,841
		(00)			
483	Depreciation Expense (Net of CIAC)	\$66,000	100.00%	0.00%	\$66,000
487	Amortization (Other)	\$0	100.00%	0.00%	\$0
	Trans Other Than Income				
488.1	Regulatory Amortization Fee	\$12,076	100.00%	0.00%	\$12,076
488.11	Personal Property	\$0	100.00%	0.00%	\$0
488.12	Payroll	\$0	100.00%	0.00%	\$0
	Other	\$0	100.00%	0.00%	\$0
	Total Trans Other	\$12,076			\$12,076
489	Income Tax Expense	\$0	100.00%	0.00%	\$0
427	Interest Expense	\$26,543	100.00%	0.00%	\$26,543
	Total Revenue Requirement	\$268,389			\$268,389
	Less: Miscellaneous Service Charges	\$0	100.00%	0.00%	\$0
	Revenue Requirements from Service Rates	\$268,389			\$268,389.00
		\$0		75.00%	\$201,291.75
				25.00%	\$67,097.25
					\$268,389.00
	Factorial ERC's	13,336			
	Number of Total Bills	12,144			
	Factorial ERC's OVER 10,000	12,721			
			Base Rate	\$16.10	
			Conservation Rate	\$6.27	
			(Over 10,000 Gallons)		

Attachment A
Page 2 of 2

Class/Meter Size	Number Of Meters	Demand Factor	ERC's	Annual	Base Rate	Revenue Proof
5/8" x 3/4"	994	1.00	994.0	11,953.0	\$16.10	\$191,473.30
Full 3/4"	0	1.30	0.0	0.0	\$22.65	\$0.00
1"	7	2.50	17.5	210.0	\$37.75	\$1,171.00
1 1/2"	0	5.00	0.0	0.0	\$75.30	\$0.00
2"	7	6.00	56.0	672.0	\$120.80	\$10,147.20
3"	1	16.00	16.0	192.0	\$341.60	\$2,899.20
4"	1	25.00	25.0	300.0	\$377.50	\$4,530.00
6"	0	50.00	0.0	0.0	\$753.00	\$0.00
8"	0	80.00	0.0	0.0	\$1,208.00	\$0.00
10"	0	115.00	0.0	0.0	\$1,716.50	\$0.00
Total	1,012		1,118.5	13,336.0		\$201,232.60
						(\$46.65)
Class/Meter Size	Number of Bills over 10,000 Gallons	Demand Factor	ERC's	Annual	Conservation Rate	Revenue Proof
5/8" x 3/4"	946	1.00	946.0	11,347.2	\$5.37	\$59,842.94
Full 3/4"	0	1.30	0.0	0.0	\$7.91	\$0.00
1"	7	2.50	17.5	210.0	\$13.18	\$1,107.12
1 1/2"	0	5.00	0.0	0.0	\$26.37	\$0.00
2"	7	6.00	56.0	672.0	\$42.19	\$2,545.96
3"	1	16.00	16.0	192.0	\$64.38	\$1,012.56
4"	1	25.00	25.0	300.0	\$131.82	\$1,582.20
6"	0	50.00	0.0	0.0	\$263.70	\$0.00
8"	0	80.00	0.0	0.0	\$421.91	\$0.00
10"	0	115.00	0.0	0.0	\$604.50	\$0.00
Total	962		1,068.1	12,721.2		\$47,088.78
						(\$0.97)
Footnote: (1)	12,812					
	(652)					
	11,360					
	Divided by 12					
	946					
Combined Water Base (Plus) Surcharge Charge						
Class/Meter Size						
5/8" x 3/4"	\$26.37					
Full 3/4"	\$36.56					
1"	\$56.93					
1 1/2"	\$101.87					
2"	\$163.99					
3"	\$325.98					
4"	\$509.35					
6"	\$1,018.70					
8"	\$1,629.91					
10"	\$2,543.00					

ALLOCATION OF REVENUE REQUIREMENT TO RATES			REVENUE ALLOCATION AS A %			REVENUE ALLOCATION \$		
ACCT. NO.	ACCOUNT TITLE	OAM EXPENSE	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY CHARGE	GALLONAGE CHARGE		
701	Salaries and Wages - Employees	\$67,600	100.00%	0.00%	\$67,600	\$0	\$0	\$0
703	Salaries and Wages - Officers	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
704	Employee Pensions and Benefits	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
710	Purchased Sewage Treatment	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
711	Sludge Removal Expense	\$13,500	100.00%	0.00%	\$13,500	\$0	\$0	\$0
715	Purchased Power	\$30,924	100.00%	0.00%	\$30,924	\$0	\$0	\$0
716	Fuel for Power Production	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
718	Chemicals	\$1,588	100.00%	0.00%	\$1,588	\$0	\$0	\$0
720	Materials & Supplies	\$13,366	100.00%	0.00%	\$13,366	\$0	\$0	\$0
731	Construction Services - Eng'r.	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
732	Construction Services - Acct.	\$977	100.00%	0.00%	\$977	\$0	\$0	\$0
733	Construction Services - Legal	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
734	Construction Services - Mgmt. Fees	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
735	Construction Services - Other	\$8,442	100.00%	0.00%	\$8,442	\$0	\$0	\$0
741	Rental of Building/Real Property	\$2,260	100.00%	0.00%	\$2,260	\$0	\$0	\$0
742	Rental of Equipment	\$3,500	100.00%	0.00%	\$3,500	\$0	\$0	\$0
750	Transportation Expenses	\$1,413	100.00%	0.00%	\$1,413	\$0	\$0	\$0
756	Insurance - Vehicle	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
757	Insurance - General Liability	\$2,773	100.00%	0.00%	\$2,773	\$0	\$0	\$0
758	Insurance - Workers Comp.	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
759	Insurance - Other	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
760	Advertising Expenses	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
766	Regulatory Costs, Expenses - Rate Case	\$19,106	100.00%	0.00%	\$19,106	\$0	\$0	\$0
757	Regulatory Consultation Expenses - Other	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
759	Bad Debt Expense	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
775	Miscellaneous Expenses	\$1,893	100.00%	0.00%	\$1,893	\$0	\$0	\$0
Total Operations & Maintenance Expenses		\$167,423			\$167,421	\$0	\$0	\$0
403	Depreciation Expense (Net of CIA)	\$66,458	100.00%	0.00%	\$66,458	\$0	\$0	\$0
407	Amortization (Other)	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
Texas Other Than Income								
400.1	Regulatory Assessment Fee	\$13,263	100.00%	0.00%	\$13,263	\$0	\$0	\$0
400.1	Personal Property	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
400.1	Payroll	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
Other		\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
Total Texas Other		\$13,263			\$13,263	\$0	\$0	\$0
409	Income Tax Expense	\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
427	Interest Expense	\$26,146	100.00%	0.00%	\$26,146	\$0	\$0	\$0
Total Revenue Requirement		\$272,379			\$272,378	\$0	\$0	\$0
Less: Miscellaneous Service Charges		\$0	100.00%	0.00%	\$0	\$0	\$0	\$0
Revenue Requirements from Service Rates		\$272,379			\$272,378	\$0	\$0	\$0
Packaged ERCS		13,326						
Number of Bills		12,144						
First Rate					\$20.43			
5/8" x 3/4"	Class/Meter Size	996	1.0	996.0	11,932.0	\$20.43	\$244,179.36	\$0.00
Full 3/4"		0	1.5	0.0	0.0	\$20.65	\$0.00	\$0.00
1"		7	2.5	17.5	210.0	\$31.08	\$4,290.72	\$0.00
1 1/2"		0	3.0	0.0	0.0	\$102.15	\$0.00	\$0.00
2"		7	8.0	56.0	672.0	\$163.44	\$11,728.06	\$0.00
3"		1	16.0	16.0	192.0	\$326.88	\$3,922.56	\$0.00
4"		1	25.0	25.0	300.0	\$510.75	\$6,129.00	\$0.00
6"		0	50.0	0.0	0.0	\$1,021.50	\$0.00	\$0.00
8"		0	80.0	0.0	0.0	\$1,634.40	\$0.00	\$0.00
10"		0	115.0	0.0	0.0	\$2,349.45	\$0.00	\$0.00
Total		1,012		1,110.3	13,326.0		\$272,350.00	\$0.00
Difference Rounding							(\$27.40)	

EXHIBIT R

If the base facility and usage rate structure (as defined in Rule 25-30.437(6), F.A.C.) is not utilized for metered service, provide an alternative rate structure and a statement supporting why the alternative is appropriate.

The proposed rates and charges have been developed by the consultants and reviewed with the Board of Directors of the Zellwood Station Co-op, Inc. on numerous occasions. The proposed rates and charges have been presented to approximately fifty percent of the customers and residents during ten customer meetings. Each of these meetings were attended by approximately fifty percent of the customers.

Previous rates were based on a flat rate basis of \$17.50 per month for combined water and sewer service. The proposed rates and charges are separated into water and sewer with a conservation block rate provided for the water rate. The utility does not have the administrative hardware or software to provide detailed consumption based rates and charges. The proposed flat rates are the most cost effective for the limited number of customers and resources available to the utility.

EXHIBIT S

If a different return on common equity other than the current equity leverage formula established by order of the Public Service Commission pursuant to Section 367.081(4), F.S. is utilized, provide competent substantial evidence supporting the use of a different return on common equity. Information on the current equity leverage formula may be obtained by contacting the accounting section at the listed number.

This is a not-for-profit corporation and no return on common equity is requested.

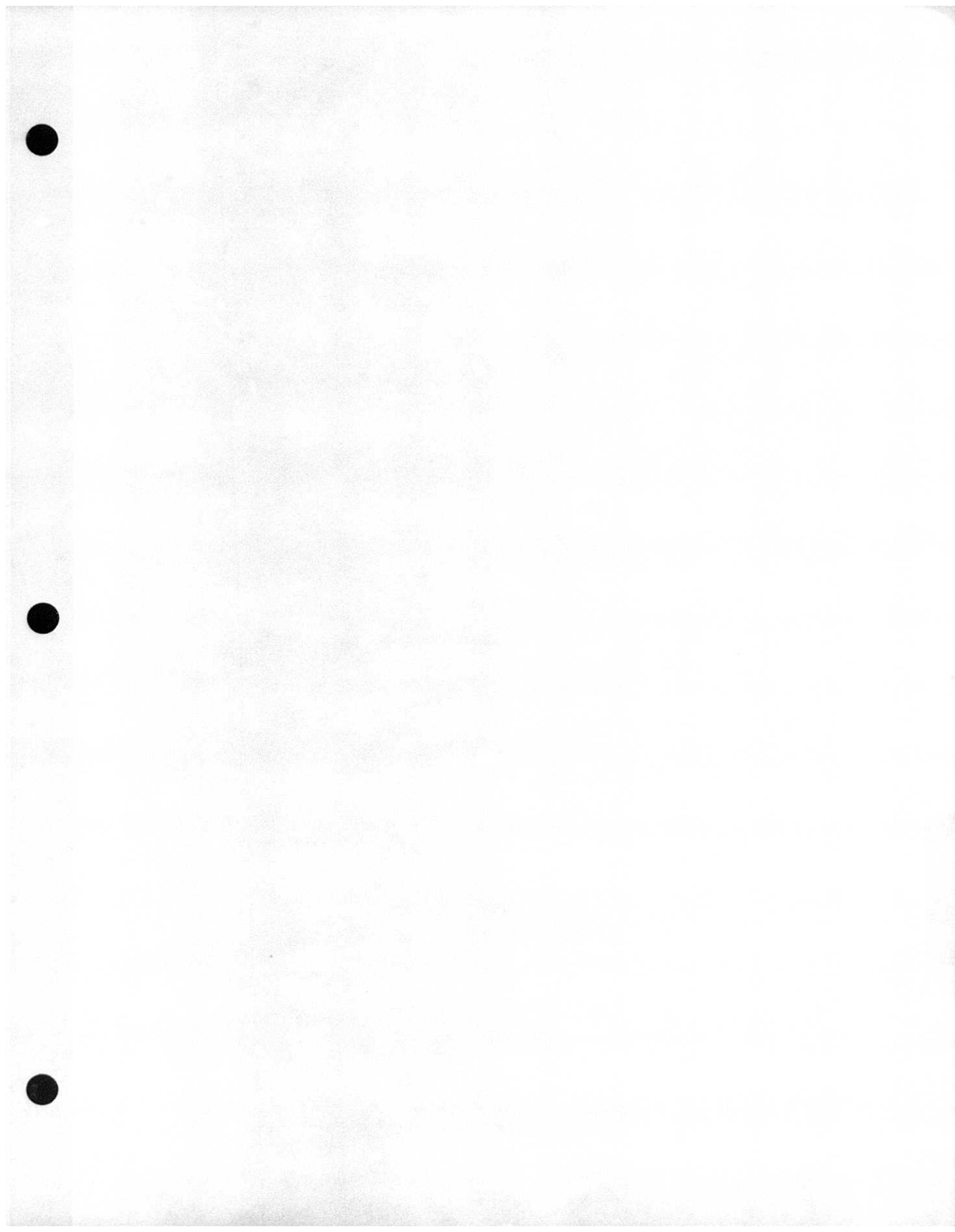


EXHIBIT T

An accurate description, using township, range and section references as specified in Rule 25-30.030 (2), Florida Administrative Code. If the water and wastewater service territories are different, provide separate descriptions.

Zellwood Station Golf Community is located on the east side of U.S. 441, north of Apopka, on the south side of Ponkan Road. The community is located in Sections 25, 26, 35 and 36, Township 20S, Range 27E in northwest Orange County. Exhibit T-1 is the Apopka USGS Quadrangle Map which shows the location of the Zellwood Station Golf Community. Exhibit T-2 is the legal description.

EXHIBIT T-1



PROJECT:
ZEL98041
SCALE: AS SHOWN
DRAWN: LGF
CHECKED: JRC
DATE: 09/06/96
SHEET 1 of 1

**EXCEL ENGINEERING
CONSULTANTS, INC.**
ENVIRONMENTAL & CIVIL ENG.
FERN PARK, FLORIDA
TELEPHONE: (407) 260-2292
FACSIMILE: (407) 260-1193

**ZELLWOOD STATION
CO-OP, INC.**
ZELLWOOD, FLORIDA

ORANGE COUNTY, FLORIDA

**APOPKA
USGS QUAD**
S25, 26, 35, 36 T27S, R27E
DATE: 1980
SCALE: 1"=2,000'

EXHIBIT T-2

PARCEL 1:

Begin at a point on the West line of Section 25, Township 20, South, Range 27 East, Orange County, Florida, said point being 30.00 feet South of the Northwest corner of said Section 25; thence run North 85°44'53" East, along the South line of the North 30.00 feet of the West half of said Section 25, 2645.959 feet to a point on the North-South quarter section line, said point being 30.00 feet South of the North quarter corner of said Section 25, thence run North 87°35'27" East, along the South line of the North 30.00 feet of the East half of said Section 25; 1349.217 feet to a point on the East line of the West three quarters of said Section 25; thence run South 02°46'51" East, along the East line of the West three-quarters of said Section 25, 5283.769 feet to a point 30.00 feet North of the South line of said Section 25; thence run South 86°50'37" West, along the North line of the South 30.00 feet of said Section 25, 1322.303 feet to a point on the North-South Quarter section line of said Section 25, said point being 30.00 feet North of the South quarter corner of said Section 25; thence run South 86°50'37" West along the north line of the South 30.00 feet of said Section 25, 2229.402 feet to a point 430.00 feet East of the West line of said Section 25; thence run North 02°58'42" West, parallel to the West line of said Section 25, 95.00 feet; thence run South 86°50'37" West, parallel to the South line of said Section 25, 430.00 feet to a point on the West line of said Section 25; thence run South 02°58'42" East, along the West line of said Section 25, 95.00 feet to a point 30.00 feet North of the Southwest corner of said Section 25; thence run South 87°09'16" West, along the north line of the South 30.00 feet of Section 26, Township 20 South, Range 27 East, 2629.027 feet to a point on the North-South quarter Section line of said Section 26, said point being 30.00 feet north of the South Quarter corner of Said Section 26; thence run South 86°45'34" West, along the North line of the South 30.00 feet of said Section 26, 16.523 feet to a point of intersection with the northerly right of way of State Road 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet and tangent bearing at said point of North 42°14'25" West, thence run northwesterly, along said curve and northerly right of way, 588.174 feet through a central angle of 05°45'04" to the point of tangency of said curve; thence run North 47°59'29" West, continuing along said northerly right of way, 850.808 feet to a point of intersection with the East line of the West 330.00 feet of the East half of the southwest quarter of said section 26, thence run North 03°22'34" West along said East line of the West 330.00 feet, 371.027 feet to a point 93.00 feet North of the North line of the southeast quarter of the southwest quarter of said Section 26; thence run North 87°07'09" East, parallel to the North line of said southeast quarter of the southwest quarter 1003.524 feet to a point of intersection with the North-South quarter section line of said Section 26, thence run North 03°27'28" West, along the North-South Quarter section line of said Section 26, 3300.103 feet to a point 699.00 feet South of the North quarter corner of said Section 26, thence run North 89°49'16" East, parallel to the North line of the East half of said Section 26, 788.00 feet, thence run North 03°27'28" West parallel to the North-South quarter section line of said Section 26, 669.00 feet to a point 30.00 feet South of the North line of the East half of said Section 26, thence run North 89°49'16" East, along the South line of the North 30.00 feet of the East half of said Section 26, 1894.646 feet to the Point of Beginning.

EXHIBIT T-2

PARCEL 2

A parcel of land lying in the northwest quarter of the northeast quarter of Section 35, Township 20 South, Range 27 East, Orange County, Florida, said parcel being more particularly described as follows: From the northwest corner of the northwest quarter of the northeast quarter of Section 35, Township 20 South, Range 27 East, thence run North 87°09'16" East, along the North line of the northeast quarter of said Section 35, 7.536 feet to a point on the northerly right of way line of State Road No. 441, said point being on a curve concave Southwesterly and having a radius of 5859.65 feet; and a tangent bearing at said point of South 41°51'47" East, thence run Southeasterly, along said curve and Northerly right of way line, 38.510 feet through a central angle of 00°22'36" to a point, said point being on the Southerly right of way line of Yother Road and having a tangent bearing of South 41°29'12" East, said point also being the Point of Beginning, thence run North 87°09'16" East, along said southerly right of way line of Yother Road, 160.332 feet to an intersection with the Northerly right of way line of Merrimac Drive, thence run South 48°51'14" West, along said northerly right of way line of Merrimac Drive, 126.076 feet to a point, said point being on the northerly right of way line of said State Road No. 441 and on a curve with a tangent bearing at said point of North 40°30'54" West, thence run northwesterly, along said curve and northerly right of way line of said State Road No. 441, 99.373 feet through a central angle of 00°58'18" to the Point of Beginning.

PARCEL 3:

From the Northwest Corner of the Northeast 1/4 of Section 35, Township 20 South, Range 27 East, Orange County, Florida, run North 87°09'16" East along the north line of said Northeast 1/4 of Section 35 a distance of 760.52 feet for the Point of Beginning; thence continue North 87°09'16" East along said North line 348.97 feet to a point on a curve concave Southeasterly and having a radius of 585.60 feet; said point also being on the Northwesternly right of way line of Yothers Road, as recorded in O.R. Book 2658, Page 1318, of the Public Records of Orange County, Florida, thence from a tangent bearing of South 55°53'46" West, run Southwesterly along the arc of said curve and said northwesterly right of way line 43.28 feet through a central angle of 04°14'05" to a point of compound curvature of a curve concave southeasterly and having a radius of 526.37 feet; thence run Southerly along the arc of said curve 115.87 feet through a central angle of 12°36'45"; thence leaving said Northwesternly right of way line run North 50°57'04" West 37.04 feet to a point on a curve concave northerly and having a radius of 243.00 feet; thence from a tangent bearing of South 82°04'38" West run Westerly along the arc of said curve 220.63 feet through a central angle of 52°01'15" to a Point of Beginning.

EXHIBIT U

Provide one copy of an official county tax assessment map or other map showing township, range and section with a scale such as 1"=200' or 1"=400' on which the proposed territory is plotted by use of metes and bounds or quarter sections and with a defined reference point of beginning. If the water and wastewater service territories are different, provide separate maps.

The official tax assessment maps showing the Zellwood Station Co-op community is included in this exhibit.

EXHIBIT V

Provide one copy of detailed maps showing proposed lines, facilities and the territory proposed. Additionally, identify any existing lines and facilities. Maps should be of sufficient scale and detail to enable correlation with a description of the territory to be served. Provide separate maps for water and wastewater systems.

A copy of the construction drawings are included in this exhibit.

EXHIBIT W

An affidavit that the notice of actual application was given in accordance with Section 367.045 (1) (a) , Florida Statutes, and Rule 25-30.030, Florida Administrative Code, by regular mail to: the governing body of the county in which the utility system or the territory proposed to be served is located, the governing body of any municipality contained on the list requested from and furnished by the Commission, the regional planning council designated by the Clean Water Act, 33 U.S.C. 1288 (2); all water or wastewater utilities contained on the list requested from and furnished by the Commission; the appropriate regional office of the Department of Environmental Protection; and the appropriate Water Management District.

Zellwood Station Co-op, Inc. will provide the following information as late filed exhibits:

Exhibit W-1 for Copy of Notice.

Exhibit W-2 List of Entities.

Exhibit W-3 Sample Notice

Exhibit W-4 Affidavits for Giving Notices

EXHIBIT X

An affidavit that the notice of actual application was given by regular mail or personal delivery to each customer of the system. A copy of the Notice shall accompany the affidavit.

Zellwood Station Co-op, Inc. will provide the following information as late filed exhibits:

Exhibit X-1 copy of the Affidavit

Exhibit X-2 copy of the Notice.

Exhibit X-3 copy of the Customer List

EXHIBIT Y

An affidavit that the notice of actual application was published once in a newspaper of general circulation in the territory in accordance with Rule 25-30.030, Florida Administrative Code. A copy of the proof of publication shall accompany the affidavit.

Zellwood Station Co-Op, Inc. will provide the affidavits of the newspaper responsible for publishing the notice as a late-filed exhibit as follows:

Exhibit Y-1 Request for Publication

Exhibit Y-2 Affidavit of Publication

Date

**Ms. Blanco Bayc, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Fl 32399-0850**

**Subject: Docket Number _____
Application For Original Certificate For An Existing System
Requesting Initial Rates And Charges for Zellwood Station Co-op, Inc.**

Dear Ms. Bayo:

Enclosed are the following late filed exhibits to the Zellwood Station Co-op, Inc. application filed in the referenced docket:

**Exhibit W-1 for Copy of Notice.
Exhibit W-2 List of Entities.
Exhibit W-3 Sample Notice
Exhibit W-4 Affidavits for Giving Notices
Exhibit X-1 copy of the Affidavit
Exhibit X-2 copy of the Notice.
Exhibit X-3 copy of the Customer List
Exhibit Y-1 Request for Publication
Exhibit Y-2 Affidavit of Publication**

An original with five copies of this letter, with attached exhibits are enclosed for filing in this docket.

Kindly acknowledge receipt of the enclosed by date-stamping the copy of this letter and returning it in the self-addressed, stamped envelope which is enclosed for your convenience. If you need any additional information or other assistance, please call me at 407-886-0000. Thank you for your cooperation.

Sincerely:

**Mr. Irving Perkins, President
Zellwood Station Co-op, Inc.**

EXHIBIT Z

The original and two copies of water and wastewater tariffs containing all rates, classifications, charges, rules and regulations are enclosed in Exhibit Z

The water and wastewater tariffs are attached as an additionally filed exhibit.

EXHIBIT Z

Water and Wastewater Tariffs

***Original Certificate for An Existing System
Requesting Initial Rates and Charges***

Prepared for:

***Zellwood Station Co-Op, Inc.
2126 Spillman Drive
Zellwood, Florida 32798***

***Excel Engineering
Consultants, Inc.
122 Wilshire Blvd.
Casselberry, FL 32707***

***Prepared by:
Hartman &
Associates, Inc.
201 E. Pine Street #1000
Orlando, FL 32801***

***Gray, Harris and
Robins, P.A.
201 E. Pine Street #1200
Orlando, FL 32801***

February, 1998

Zellwood Station

EXHIBIT Z

TABLE OF CONTENTS

Section

1. **Exhibit Z-1: Water Tariff**
2. **Exhibit Z-2: Wastewater Tariff**

EXHIBIT Z-1

Water Tariff

WATER TARIFF
ZELLWOOD STATION UTILITY

FLORIDA PUBLIC SERVICE COMMISSION

ISSUING OFFICER

TITLE

EXHIBIT T

WATER TARIFF

ZELLWOOD STATION UTILITY

2126 Spillman Drive
Zellwood, Florida 32798-9799

PH - 407-886-0000

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

Table of Contents

	Sheet Number
Communities Served Listing	3.0
Description of Territory Served	3.1
Index of	
Rates and Charges Schedules	12.0 - 13.0
Rules and Regulations	6.0 - 10.1
Service Availability Policy	23.0 - 24.1
Standard Forms	18.0
Technical Terms and Abbreviations	5.0 - 5.1
Territory Served	3.0 - 3.1

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

TERRITORY SERVED

CERTIFICATE NUMBER - N/A - TO BE OBTAINED

COUNTY -

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
---------------------	--------------------	----------------------	--------------------

(Continued to Sheet No. 3.1)

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 3.0)

DESCRIPTION OF TERRITORY SERVED

Zellwood Station is a large mobile home park community encompassing over 800 acres in northwest Orange County, Florida. The property is located in sections 25 and 26, Township 20 South, Range 27 East in Northwest Orange County, Florida. The property is bounded by Zellwood-Rock Springs Road to the north, Yothers Road to the south, undeveloped property to the east, citrus groves and residential property to the west, and U.S. Highway 441 to the southwest. The entrance to the community is from the southeast via Highway 441.

Parcel 1

Begin at a point on the West line of Section 25, Township 20, Range 27 East, Orange County, Florida, said point being 30.00 feet South of the corner of said Section 25; thence run North 85° 44' 53" East, along the South line of the North 30.00 feet of the West half of said Section 25, 2645.959 feet to a point on the North-South quarter section line, said point being 30.00 feet South of the North quarter corner of said Section 25, thence run North 87° 35' 27" East, along the South line of the North 30.00 feet of the East half of said Section 25, 1349.217 feet to a point on the East line of the West three quarters of said Section 25; thence run South 02° 46' 51" East, along the East line of the West three-quarters of said Section 25, 5283.789 feet to a point 30.00 feet North of the South line of said Section 25; thence run South 86° 50' 37" West along the North line of the South 30.00 feet of said Section 25, 1322.303 feet to a point on the North-South quarter section line of said Section 25, said point being 30.00 feet North of the South quarter corner of said Section 25; thence run South 86° 50' 37" West along the North line of the South 30.00 feet of said Section 25, 2229.402 feet to a point 430.0 feet East of the West line of said Section 25; thence North 02° 58' 42" West, parallel to the West line of said Section 25, 95.00 feet; thence run South 86° 50' 37" West, parallel to the South line of said Section 25, 430.00 feet to a point on the West line of said Section 25; thence run South 02° 58' 42" East, along the West line of said Section 25, 95.00 feet to a point 30.00 North of the Southwest corner of said Section 25; thence run South 87° 09' 18" West, along the North line of the South 30.00 feet of Section 26, Township 20, South, Range 27 East, 2629.027 feet to a point on the North-South quarter section line of said Section 26, said point being 30.00 feet North of the South Quarter corner of said Section 26; thence run South 86° 45' 34" West, along the North line of the South 30.00 feet of said Section 26, 16.523 feet to a point of intersection with the northerly right of way of State Road 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet and tangent bearing at said point of North 42° 14' 25" West thence run northwesterly, along said curve and northerly right of way, 588.174 feet through a central angle of 05° 45' 04" to the point of tangency of said curve; thence run North 47° 59' 29" West, continuing along said northerly right of way, 850.808 feet of intersection with the East line of the West 330.00 feet of the East half of the Southwest quarter of said Section 26, thence run North 03° 22' 34" West along said East line of the West 330.00 feet, 371.027 feet to a point 93.00 feet North of the North line of the Southeast quarter of said Section 26; thence run North 87° 07' 09" East, parallel to the North line of said Southeast quarter of the Southwest quarter 1003.524 feet to a point of intersection with the North-South quarter section line of said Section 26, thence run North 03° 27' 28" West, along the North-South quarter section line of said Section 26, 3300.103 feet to a point 699.00 feet South of the North quarter corner of said Section 26, thence run North 89° 49' 16" East, parallel to the North line of the East half of said Section 26, 788.00 feet, thence run North 03° 27' 28" West parallel to the North-South quarter section line of said Section 26, 699.00 feet to a point 30.00 feet South of the North line of the East half of said Section 26, thence run North 89° 49' 16" East, along the

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

(Continued from Sheet No. 3.1)

South line of the North 30.00 feet of the East half of said Section 26, 1894.646 feet to the Point of Beginning.

Parcel 2

A parcel of land lying in the Northwest quarter of the Northeast quarter of Section 35, Township 20 South, Range East, Orange County, Florida, said parcel being more particularly described as follows: From the Northeast quarter of Section 35, Township 20 South, Range 27 East, thence run North 87° 09' 13" East, along the North line of the Northeast quarter of said Section 35, 7.536 feet to a point on the northerly right of way of State Road No. 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet; and a tangent bearing at said point of South 41° 51' 47" East, thence run southeasterly, along said curve and northerly right of way line, 38.510 feet through a central angle of 00° 22' 36" to a point being on the southerly right of way line of Yother Road and having a tangent bearing of South 41° 29' 12" East, said point also being the Point of beginning, thence run North 97° 09' 16" East, along said southerly right of way line of Yother Road, 160,332 feet to an intersection with the northerly right of way line of Merrimac Drive, thence run South 48° 51' 14" West, along northerly right of way line of Merrimac Drive, 126,076 feet to a point, said being on the northerly right of way line of said State Road No. 441 and on a curve with a tangent bearing at said point North 40° 30' 54" West, thence run northwesterly, along said curve and northerly right of way line of said State Road No. 441, 99,373 feet through a central angle of 00° 58' 18" to the Point of Beginning.

Parcel 3

From the Northwest corner of the Northeast 1/4 of Section 35, Township 20 South, Range 27 East, Orange County, Florida, run North 87° 09' 16" East along the north line of said Northeast 1/4 of Section 35 a distance of 760.52 feet for the Point of beginning; thence continue North 87° 09' 16" East along said North line 348.97 feet to a point on a curve concave southeasterly and having a radius of 585.60 feet; said point being on the northwesterly right of way line of Yothers Road, as recorded in O.R. Book 2658, Page 1318, of the Public Records of Orange County, Florida, thence from a tangent bearing of South 55° 53' 46" West, run southwesterly along the arc of said curve and said northwesterly right of way 43.28 feet through a central angle of 04° 14' 05" to a point of compound curvature of a curve concave southeasterly and having a radius of 526.37 feet; thence run southerly along the arc of said curve 115.87 feet through a central angle of 12° 36' 45"; thence leaving said northwesterly right of way run North 50° 57' 04" West 37.04 feet to a point on a curve concave northerly and having a radius of 243.00 feet; thence from a tangent bearing of South 81° 04' 38" West run westerly along the arc of said curve 220.63 feet through a central angle of 52° 01' 15" to a Point of Beginning.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

COMMUNITIES SERVED LISTING

<u>County Name</u>	<u>Development Name</u>	<u>Rate Schedule(s) Available</u>	<u>Sheet No.</u>
Orange	Zellwood Station County Club	Residential	13.0
	Zellwood Station County Club	General Service	12.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - "BFC" is the abbreviation for "Base Facility Charge" which is the minimum amount the utility may charge to the Company's customers and is separate from the amount billed for water consumption on the utility's bills to its customers.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide water service in a specific territory.
- 3.0 "COMMISSION" - "Commission" refers to the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of customers who receive water service from the Company and who's service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - Zellwood Station Utility
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive water service from the Company and who is liable for the payment of that water service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature which are located on the customer's side of the "Point of Delivery" and used in connection with or forming a part of the installation necessary for rendering water service to the customer's premises regardless of whether such installation is owned by the customer or used by the consumer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or facility used for conveying water service through individual services or through other mains.
- 9.0 "POINT OF DELIVERY" - For water systems, "point of delivery" shall mean the outlet connection of the meter for metered service or the point at which the company's piping, fittings and valves connect with the customer's piping, fittings and valves for non-metered service.
- 10.0 "RATE" - Amount which the utility may charge for water service which is applied to the customer's actual consumption.
- 11.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 **"SERVICE"** - Service, as mentioned in this tariff and in agreement with customers, shall be construed to include, in addition to all potable and irrigation water service required by the customer the readiness and ability on the part of the Company to furnish said water service to the customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.
- 13.0 **"SERVICE LINES"** - The pipe between the Company's mains and the point of delivery and shall include all of the pipe, fittings and valves necessary to make the connection to the customer's premises excluding the meter.
- 14.0 **"TERRITORY"** - The geographical area described by metes and bounds with township, range and section in a certificate, which may be within or without the boundaries of an incorporated municipality and, may include areas in more than one county.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF RULES AND REGULATIONS

	Sheet Number:	Rule Number:
Access to Premises	9.0	13.0
Adjustment of Bills	10.0	23.0
Adjustment of Bills for Meter Error	10.0	24.0
All Water Through Meter	10.0	22.0
Applications.....	7.0	3.0
Applications by Agents	7.0	4.0
Change of Customer's Installation	8.0	10.0
Continuity of Service	8.0	8.0
Customer Billing.....	9.0	15.0
Delinquent Bills	9.0	16.0
Extensions	8.0	6.0
Filing of Contracts	10.0	26.0
General Information	7.0	1.0
Inspection of Customer's Installation	8.0	11.0
Limitation of Use	7.0	7.0
Meters	10.0	21.0

(Continued to Sheet No. 6.1)

ISSUING OFFICER_____
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 6.0)

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Meter Accuracy Requirements	10.0	25.0
Payment of Water and Wastewater Service Bills Concurrently	9.0	17.0
Policy Dispute	7.0	2.0
Protection of Company's Property	8.0	12.0
Refusal or Discontinuance of Service.....	7.0	5.0
Right of Way or Easements	9.0	14.0
Termination of Service	9.0	18.0
Type and Maintenance	8.0	9.0
Unauthorized Connections - Water	10.0	20.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every customer to whom the Company renders water service. The Company shall provide water service as defined herein to all customers requiring or receiving such service within its certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes as amended from time to time.
- 2.0 POLICY DISPUTE - Any dispute between the Company and the customer or prospective customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service.
- 4.0 APPLICATIONS BY AGENTS - Applications for water service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 LIMITATION OF USE - Water service purchased from the Company shall be used by the customer only for the purposes specified in the application for water service and the customer shall not sell or otherwise dispose of such water service supplied by the company. In no case shall a customer, except with the written consent of the company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish water service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the customer's water service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for water service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement in full is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 7.0)

- 8.0 **CONTINUITY OF SERVICE** - In accordance with Rule 25-30.250, Florida Administrative Code, the company will at all times use reasonable diligence to provide continuous water service and, having used reasonable diligence, shall not be liable to the customer for failure or interruption of continuous water service. If at any time the Company shall interrupt or discontinue its service, all customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.
- 9.0 **TYPE AND MAINTENANCE** - In accordance with Rule 25-30.545, Florida Administrative Code, the customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all Laws and Governmental Regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the customer's pipes and facilities. The customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service; the Company reserves the right to discontinue or withhold water service to such apparatus or device.
- 10.0 **CHANGE OF CUSTOMER'S INSTALLATION** - No changes or increases in the customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The customer shall be liable for any change resulting from a violation of this Rule.
- 11.0 **INSPECTION OF CUSTOMER'S INSTALLATION** - All customer's water service installations or changes shall be inspected upon completion by a competent authority to ensure that the customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local Laws and Governmental Regulations. Where Municipal or other Governmental inspection is required by local Rules and Ordinances, the Company cannot render water service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company. Notwithstanding the above, the Company reserves the right to inspect the customer's installation prior to rendering water service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.
- 12.0 **PROTECTION OF COMPANY'S PROPERTY** - The customer shall exercise reasonable diligence to protect the Company's property. If the customer is found to have tampered with any utility property or refuses to correct any problems reported by the utility, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 8.0)

In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the customer, the cost of making good such loss or repairing such damage shall be paid by the customer.

- 13.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the company shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.
- 14.0 RIGHT OF WAY OR EASEMENTS - The customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of water service.
- 15.0 CUSTOMER BILLING - Bills for water service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. In accordance with Rule 25-30.335, Florida Administrative Code, the utility may not consider a customer delinquent in paying his or her bill until the twenty-first day after the utility has mailed or presented the bill for payment. A municipal or county franchise, public service, or other tax levied upon a water or wastewater public utility shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the utility's bills to its customers in such Municipality or County. If a utility utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the utility shall bill the customer the base facility charge regardless of whether there is any usage.
- 16.0 DELINQUENT BILLS - When it has been determined that a customer is delinquent in paying any bill, water service may be discontinued after the Company has mailed or presented a written notice to the customer in accordance with Rule 25-30.320, Florida Administrative Code.
- 17.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any water service bill rendered by the Company to a customer shall not be accepted by the Company without the simultaneous or concurrent payment of any wastewater service bill rendered by the Company.
- 18.0 TERMINATION OF SERVICE - When a customer wishes to terminate service on any premises where water service is supplied by the Company with water service, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 9.0)

- 20.0 **UNAUTHORIZED CONNECTIONS - WATER** - Any unauthorized connections to the customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 21.0 **METERS** - All water meters shall be furnished by and remain the property of the Company and shall be accessible and subject to its control, in accordance with Rule 25-30.230, Florida Administrative Code.
- 22.0 **ALL WATER THROUGH METER** - That portion of the customer's installation for water service shall be so arranged to ensure that all water service shall pass through the meter. No temporary pipes, nipples or spaces are permitted and under no circumstances are connections allowed which may permit water to by-pass the meter or metering equipment.
- 23.0 **ADJUSTMENT OF BILLS** - When a customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be billed to the customer as the case may be pursuant to Rule 25-30.350, Florida Administrative Code.
- 24.0 **ADJUSTMENT OF BILLS FOR METER ERROR** - When meter tests are made by the Commission or by the Company, the accuracy of registration of the meter and its performance shall conform with Rule 25-30.262, Florida Administrative Code and any adjustment of a bill due to a meter found to be in error as a result of any meter test performed whether for unauthorized use or for a meter found to be fast, slow, non-registering, or partially registering, shall conform with Rule 25-30.340, Florida Administrative Code.
- 25.0 **METER ACCURACY REQUIREMENTS** - All meters used by the company should conform to the provisions of Rule 25-30.262, Florida Administrative Code.
- 26.0 **FILING OF CONTRACTS** - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits	14.0
General Service, GS	12.0
Residential Service, RS	13.0
Meter Test Deposit	15.0
Miscellaneous Service Charges	16.0
Service Availability Fees and Charges	17.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY
WATER TARIFF
GENERAL SERVICE
RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATES</u>	<u>Meter Size</u>	<u>Flat Rate</u>
	5/8" x 3/4"	\$ 15.10
	Full 3/4"	22.65
	1"	37.75
	1 1/2"	75.50
	2"	120.80
	3"	241.60
	4"	377.50
	6"	755.00
	8"	1,208.00
	10"	1,736.50
		<u>Surcharge over</u>
		<u>10,000 gallons</u>
	5/8" x 3/4"	\$ 5.27
	Full 3/4"	7.90
	1"	13.17
	1 1/2"	26.35
	2"	42.16
	3"	84.32
	4"	131.75
	6"	263.50
	8"	421.59
	10"	606.04

MINIMUM CHARGE - The applicable Flat Rate Charge

PENALTY FOR MISUSE - Misuse or tampering with water system is a \$30 fine per event.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After a five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING - Original

 ISSUING OFFICER

 TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

RESTRICTIONS ON USE - After a minimum of 24 months of record the utility reserves the right to "audit" ERC's. If user shows an average use for a 5/8" meter over:

25,000 gallons per month then 2 ERC's
36,000 gallons per month then 3 ERC's
48,000 gallons per month then 4 ERC's
60,000 gallons per month then 5 ERC's
and 1 ERC per 10,000 gallons per month thereafter.

EFFECTIVE DATE -

TYPE OF FILING - Original

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY
WATER TARIFF
RESIDENTIAL
RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - MonthlyRATESMeter SizeFlat Rate

5/8" x 3/4"	\$ 15.10
Full 3/4"	22.65
1"	37.75
1 1/2"	75.50
2"	120.80
3"	241.00
4"	377.50
6"	755.00
8"	1,208.00
10"	1,736.50

Surcharge over
10,000 gallons

5/8" x 3/4"	\$ 5.27
Full 3/4"	7.90
1"	13.17
1 1/2"	26.35
2"	42.16
3"	84.32
4"	131.75
6"	263.50
8"	421.59
10"	606.04

MINIMUM CHARGE - The applicable Flat Rate ChargePENALTY FOR MISUSE - Misuse or tampering with water system is a \$30 fine per event.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After a five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE -TYPE OF FILING - Original_____
ISSUING OFFICER_____
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

RESIDENTIAL

RATE SCHEDULE GS

RESTRICTIONS ON USE - After a minimum of 24 months of record the utility reserves the right to "audit" ERC's. If user shows an average use for a 5/8" meter over:

25,000 gallons per month then 2 ERC's
36,000 gallons per month then 3 ERC's
48,000 gallons per month then 4 ERC's
60,000 gallons per month then 5 ERC's
and 1 ERC per 10,000 gallons per month thereafter.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY**WATER TARIFF**SCHEDULE OF CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering water service, the Company may require an applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	(1)	
1"		
1 1/2"		
Over 2"		

Footnote: (1) Zellwood Station Utility waives its right to collect deposits at this time.

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on customer deposits pursuant to Rule 25-30.311(4) and (4a). The Company will pay or credit accrued interest to the customers account during the month of _____ each year.

REFUND OF DEPOSIT - After a residential customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the customer's deposit provided the customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential customer after a continuous service period of 23 months and shall pay interest on the non-residential customer's deposit pursuant to Rule 25-30.311(4) and (5), Florida Administrative Code. Nothing in this rule shall prohibit the Company from refunding a customer's deposit in less than 23 months.

EFFECTIVE DATE -

TYPE OF FILING - Original

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

METER TEST DEPOSITS

METER BENCH TEST REQUEST - If any customer requests a bench test of his or her water meter, in accordance with Rule 25-30.266, Florida Administrative Code, the Company may require a deposit to defray the cost of testing; such deposit shall not exceed the schedule of fees found in Rule 25-30.266, Florida Administrative Code.

<u>METER SIZE</u>	<u>FEE</u>
5/8" x 3/4"	\$20.00
1" and 1 1/2"	\$25.00
2"and over	Actual Cost

REFUND OF METER BENCH TEST DEPOSIT - The utility may refund the meter bench test deposit in accordance with Rule 25-30.266, Florida Administrative Code.

METER FIELD TEST REQUEST - A customer may request a field test in accordance with Rule 25-30.266, Florida Administrative Code.

EFFECTIVE DATE -TYPE OF FILING - Original_____
ISSUING OFFICER_____
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms state herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at a previously served location or reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied prior to reconnection of an existing customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Fee	\$ 15.00
Normal Reconnection Fee	\$ 20.00
Violation Reconnection Fee	\$ 20.00
Premises Visit Fee (in lieu of disconnection)	\$ 15.00

EFFECTIVE DATE -TYPE OF FILING - Original_____
ISSUING OFFICER_____
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGESDESCRIPTIONREFER TO SERVICE
AVAIL. POLICYAMOUNTSHEET NO./RULE NO.Back-Flow Preventor Installation Fee

5/8" x 3/4"	Actual Cost [1]	
1"	Actual Cost [1]	
1 1/2"	Actual Cost [1]	
2"	Actual Cost [1]	
Over 2"	Actual Cost [1]	

Customer Connection (Tap-in) Charge

5/8" x 3/4" metered service	\$ 195.00	
1" metered service	195.00	
1 1/2" metered service	225.00	
2" metered service	385.00	
Over 2" metered service	Actual Cost [1]	

Guaranteed Revenue Charge

With Prepayment of Service Availability Charges:

Residential-per ERC/month (_ GPD)	N/A	
All others-per gallon/month		

Without Prepayment of Service Availability Charges:

Residential-per ERC/month (_ GPD)	N/A	
All others-per gallon/month		

<u>Inspection Fee</u>	Actual Cost [1]	
-----------------------------	-----------------	--

Main Extension Charge

Residential-per ERC (350 GPD)	\$ 31.00	24.1
All others-per gallon	N/A	
or		
Residential-per lot (_ foot frontage)	Actual Cost [1]	
All others-per front foot	Actual Cost [1]	

Meter Installation Fee

5/8" x 3/4"	\$ 193.00	24.1
1"	193.00	
1 1/2"	210.00	
2"	285.00	
Over 2"	Actual Cost [1]	

<u>Plan Review Charge</u>	Actual Cost [1]	
---------------------------------	-----------------	--

Plant Capacity Charge

Residential-per ERC (350 GPD)	\$ 141.00	24.1
All others-per gallon	N/A	

System Capacity Charge

Residential-per ERC (350 GPD)	\$61.00	24.1
All others-per gallon	N/A	

[1] Actual Cost is equal to the total cost incurred for services rendered by a customer, all other costs are waived.

EFFECTIVE DATE -TYPE OF FILING - Original

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF STANDARD FORMS

	<u>Sheet No.</u>
APPLICATION FOR METER INSTALLATION	21.0
APPLICATION FOR WATER SERVICE	20.0
COPY OF CUSTOMER'S BILL	22.0
CUSTOMER'S GUARANTEE DEPOSIT RECEIPT	19.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

CUSTOMER'S GUARANTEE DEPOSIT RECEIPT

NOT APPLIED FOR

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

APPLICATION FOR WATER SERVICE

Name _____

Telephone Number _____

Billing Address _____

City State

Zip _____

Service Address _____

City

State

Zip _____

Date service should begin _____

Service requested: Water _____ Wastewater _____ Both X

By signing this agreement, the customer agrees to the following:

1. The Company shall not be responsible for the maintenance and operation of the customer's pipes and facilities. The customer agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service; the Company reserves the right to discontinue or withhold water service (either potable, irrigation or both) to such apparatus or device.
2. The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business for any of the reasons contained in Rule 25-30.320, Florida Administrative Code. Any unauthorized connections to the customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
3. The customer agrees to abide by all existing Company rules and regulations as contained in the tariff.
4. Bills for water service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. Bills must be paid within 20 days of mailing bills. If payment is not made after five working days written notice, service may be discontinued.
5. When a customer wishes to terminate service on any premises where water is supplied by the Company, the Company may require (oral, written) notice within 15 days prior to the date the customer desires to terminate service.

Signature _____

Date_____
ISSUING OFFICER_____
TITLE

ORIGINAL SHEET NO. 21.0

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

APPLICATION FOR METER INSTALLATION

NO APPLICATION NEEDED FOR METER INSTALLATION AT THIS TIME

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 22.0

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

COPY OF CUSTOMER'S BILL

NOT APPLICABLE AT THIS TIME

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF SERVICE AVAILABILITY

	<u>Sheet Number</u>	<u>Rule Number</u>
Acceptance of Facilities.....		
Availability.....		
Construction of Oversized Facilities.....		
Customer Connection (Tap-in).....		
Customer Installation (Customer Maintained Lines).		
Cost Records and "As-Built" Plans.....		
Design by Independent Engineers.....		
Developer Agreements.....		
Easements and Rights-of-Way.....		
Extensions Outside Certificated Territory.....		
General Information.....		
Inspections.....		
Obligations of Developer.....		
Obligations of Utility.....		
Off-Site Facilities.....		
On-Site Facilities.....		
Refundable Advances.....		
Schedule of Fees and Charges.....		Go to Sheet No. 17.0
System Design and Construction.....		
Table of Daily Flows.....		
Transfer of Contributed Property - Bills of Sale..		

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF SERVICE AVAILABILITY

	<u>Sheet Number</u>
Schedule of Fees and Charges.....	Go to Sheet No. 17.0
Service Availability Policy.....	24.1

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILIT.

WATER TARIFF

SERVICE AVAILABILITY POLICY

The utility provides water service to Residential and General Service Water Customers.

The water treatment plant, wells and distribution system were installed and constructed by the utility. The utility has a plant capacity charge of \$141 per ERC for all customers and a main line extension fee of \$31.00 per ERC when water service (see Sheet No. 17.0).

A meter installation fee of \$195.00 for new customers of the system to offset the cost of the meter, meter box and installation costs. This fee must be paid by the customer before the meter can be installed (see Sheet No. 17.0).

The water reserve capacity fee is \$ 61.00 per ERC and is applicable for all customers (see Sheet No. 17).

ISSUING OFFICER

TITLE

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER

EXHIBIT NO.

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 1
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
1				
2				
3	Per ERC - All Customers	0.00	\$141	Sch. 4
4				
5	Per Gallon - Residential	0.00	0.00	N/A
6				
7				
8				
9				
10	Main Extension Charges:			
11				
12	Per ERC - All Customers	0.00	\$31	Sch. 5
13				
14	Per Gallon - Residential	0.00	\$0.00	N/A
15				
16				
17				
18				
19				
20	Meter Charges:			
21				
22	Per Connection - 5/8" x 3/4"	0.00	\$195	Sch. 6
23				
24	Per Connection - 1"	0.00	\$195	Sch. 6
25				
26	Per Connection - 1- 1/2"	0.00	\$225	Sch. 6
27				
28	Per Connection - 2"	0.00	\$365	Sch. 6
29				
30	Per Connection - Over 2"	0.00	Actual Cost	Sch. 6
31				
32				
33				
34	Service Installation Charges:			
35				
36	Per Connection - 5/8" x 3/4"	0.00	\$193	Sch. 9
37				
38	Per Connection - 1"	0.00	\$193	Sch. 9
39				
40	Per Connection - 1- 1/2"	0.00	\$210	Sch. 9
41				
42	Per Connection - 2"	0.00	\$285	Sch. 9
43				
44	Per Connection - Over 2"	0.00	Actual Cost	Sch. 9
45				
46				
47				
48	Reserve Capacity Charges:			
49				
50	Per ERC	N/A	\$61	Sch. 7, Pg. 3 of 3

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 2
Page 1 of 1
Preparer: Chuck Lewis

UTILITY ZELLWOOD STATION
DOCKET NO.
TEST YEAR ENDED 12 MONTHS ENDED DECEMBER 31, 1996
WATER
ASSUMPTIONS:

GROSS BOOK VALUE	1,399,277
LAND	7,831
DEPRECIABLE ASSETS	1,391,446
ACCUMULATED DEPRECIATION TO DATE	241,276
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	1,391,446
NET PLANT AT DESIGN CAPACITY	7,831
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	223,009
MINIMUM LEVEL OF C.I.A.C.	15.94%
C.I.A.C. TO DATE	250,000
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	12,513
NET C.I.A.C. TO DATE	237,488
LEVEL OF C.I.A.C. TO DATE	20.51%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	428,282
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	189
COMPOSITE DEPRECIATION RATE	5.98%
COMPOSITE C.I.A.C. AMORTIZATION RATE	5.00%
NUMBER OF YEARS TO DESIGN CAPACITY	33.26
EXISTING SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	(178,282)
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	(178,282)
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	5,709.27
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	15.94%
NET C.I.A.C. AT DESIGN CAPACITY	1,248
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	5,856.36
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	75.00%
NET C.I.A.C. AT DESIGN CAPACITY	5,873
C.I.A.C. COLLECTED AT CAPACITY AT EXISTING CHARGE	250,000
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	223,009
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	112.10%
C.I.A.C. COLLECTED AT CAPACITY AT REQUESTED CHARGE	250,000
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	223,009
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	112.10%
LAST UPDATE	13-Jan-98

TEST OF SERVICE AVAILABILITY CHARGES - WATER

EXHIBIT NO.

Company: Edwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 3
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1 A	Gross Book Value	\$922,130	\$223,609	\$254,130	\$0	\$1,399,777	Sch. 8
2 B	Land	\$7,831	\$0			\$7,831	Sch. 8
3 C	Depreciable Assets	\$914,307	\$223,609	\$254,130	\$0	\$1,391,646	
4 D	Accumulated Depreciation to Date	\$170,832	\$38,537	\$12,707	\$0	\$241,276	Sch. 9
5 E	Accumulated Depreciation at Design Capacity	\$914,307	\$223,609	\$12,707	\$0	\$1,391,646	
6 F	Net Plant at Design Capacity	\$7,831	\$0	\$241,423	\$0	\$7,831	
7							
8 G	Transmission & Distribution / Collection Lines		\$223,609			\$223,609	Sch. 8
9 H	Minimum Level of CIAC		\$1			\$0	
10							
11 I	CIAC to Date	\$0	\$0	\$238,000	\$0	\$238,000	Sch. 11
12 J	Accumulated Amortization of CIAC to Date	\$0	\$0	\$12,513	\$0	\$12,513	Sch. 11
13 K	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$12,513	\$0	\$12,513	
14							
15 L	Future Customers (ERC) to be Connected	\$189	\$189	\$0	\$0	\$189	Sch. 13
16 M	Composite Depreciation Rate	\$0	\$0	\$0	\$0	\$0	Sch. 10
17							
18							
19							
20 O	Existing Service Availability Charge Per ERC	\$0	\$0	\$0	\$0	\$0	N/A
21 P	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	3032.65%	
22							
23 Q	Requested Service Availability Charge Per ERC	\$141	\$31	\$195	\$195	\$560	
24 R	Level of CIAC at Design Capacity	1.12%	100.00%	N/A	N/A	3043.72%	
25							
26 S	Minimum Service Availability Charge Per ERC					(\$152,638)	
27 T	Level of CIAC at Design Capacity					15.94%	
28							
29 U	Maximum Service Availability Charge Per ERC					(\$152,174)	
30 V	Level of CIAC at Design Capacity					25.00%	
31							
32 W	No. of Customers at Capacity	1,305	1,305	1,111	1,111	1,305	Sch. 13
33 X	Current No. of Customers	1,116	1,116	1,111	1,111	1,111	Sch. 12
34 Y	Annual Growth	6	6	N/A	N/A	6	Sch. 13
35 Z	Calculation of Z	188	220	N/A	N/A	187	
36 AA	Number of Years to Design Capacity	33	33	N/A	N/A	33	Sch. 13

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**- Based on Used & Useful Historical Plant -****EXHIBIT NO.****Company: Zellwood Station****Docket No.:****Test Year Ended: 12/31/96****Historical ☒ Projected ☐****FPSC****Schedule No. 4****Page 1 of 1****Preparer: Chuck Lewis**

Line No.	(1) <u>Calculation of Proposed Plant Capacity Fees</u>	(2) <u>Amount</u>	(3) <u>Recap Schedules</u>	(4) <u>Supporting Schedules</u>
1	1996 Ending Balance:			
2				
3	Gross Book Value - Plant (Excluding General Plant)	\$898,225		Sch. 8
4				
5	Less: Accumulated Depreciation	(\$164,318)		Sch. 9
6				
7	Net Plant In Service	\$733,907		
8				
9	Used & Useful %	85.53%		Sch. 13
10				
11	Net Plant - Used & Useful	\$627,717		
12				
13	1996 ERCs	1111		Sch. 12
14				
15	Net Plant Per ERC	\$565.26		
16				
17	Less: Utility Investment	75.00% (\$423.94)		
18				
19	Proposed Plant Capacity Fee Per ERC	\$141.31	Schs. 1, 3	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**- Based on Used and Useful Historical Plant -****EXHIBIT NO.****Company: Zellwood Station****Docket No.:****Test Year Ended: 12/31/96****Historical ☒ Projected ☐****FPSC****Schedule No. 5****Page 1 of 1****Preparer: Chuck Lewis**

Line No.	(1)	(2)	(3)
	Calculation of Proposed Main Extension Charges	Amount	Supporting Schedules
1	1996 Ending Balance:		
2			
3	Gross Book Value - Mains	\$223,009	Sch. 8
4			
5	Less: Accumulated Depreciation - Mains	(\$58,537)	Sch. 9
6			
7	Net Plant In Service - Mains	\$164,472	
8			
9	Used & Useful %	83.91%	Sch. 13
10			
11	Net Plant - Used & Useful	\$138,015	
12			
13	1996 ERCs	1111	Sch. 12
14			
15	Net Plant Per ERC - Mains	\$124.28	
16			
17	Less: Utility Investment 75.00%	(\$93.21)	
18			
19	Proposed Main Extension Fee Per ERC	\$31.07	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

EXHIBIT NO.

Company: Edgewood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 4
 Page 1 of 3
 Prepared: Chuck Lewis

Line No.	Description	Per	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & "
1 METER INSTALLATIONS:									
3 1.	Direct Labor (2 Persons x 1.5 Hours)		1.00	30.00	30.00	30.00	30.00	30.00	
4 2.	Materials		1.00	40.00	40.00	40.00	40.00	40.00	At Cost
5		a. Meter Box (Standard)	1.00	40.00	40.00	40.00	40.00	40.00	At Cost
6		b. Meter	1.00	40.00	40.00	40.00	40.00	40.00	At Cost
7 3.	A & G Overhead Rate (15.00%) *		2.00	30.00	30.00	30.00	30.00	30.00	At Cost
8		c. Couplings (flans)	2.00	15.00	15.12	19.36	17.62	50.36	At Cost
9									
10		Total		195.00	195.93	237.63	308.42	446.78	At Cost
11		Proposed		195.00	195.00	225.00	365.00	445.00	At Cost
14 DOUBLE SERVICE INSTALLATIONS:									
15 1.	Direct Labor (2 persons x 4 hours)		8.00	120.48	120.48	120.48	120.48	120.48	At Cost
16 2.	Materials		1.00	22.36	22.36	22.36	22.36	22.36	At Cost
17		a. Tapping Saddle 4"	1.00	10.00	10.00	10.00	10.00	10.00	At Cost
18		b. Corporation Stop	1.00	5.70	5.70	5.70	5.70	5.70	At Cost
19		c. Poly Tubing (1/2 inch)	30.00	23.44	23.44	23.44	23.44	23.44	At Cost
20		d. Curb Stop / Comp. adapter	1.00	13.89	13.89	13.89	13.89	13.89	At Cost
21		e. U-bolts (Double Service)	1.00	9.60	9.60	9.60	9.60	9.60	At Cost
22 3.	A & G Overhead Rate (16.70%)								At Cost
23									
24		Total		207.97	207.97	230.86	335.46	420.12	At Cost
25		Proposed (Each)		205.00	205.00	230.00	335.00	420.00	At Cost
29 SINGLE SERVICE INSTALLATION:									
30									
31 1.	Direct Labor (2 persons x 4 hours)		8.00	120.48	120.48	120.48	120.48	120.48	At Cost
32 2.	Materials		1.00	22.36	22.36	22.36	22.36	22.36	At Cost
33		a. Tapping Saddle 4"	1.00	10.00	10.00	10.00	10.00	10.00	At Cost
34		b. Corporation Stop	1.00	5.70	5.70	5.70	5.70	5.70	At Cost
35		c. Poly Tubing (1/2 inch)	30.00	13.72	13.72	13.72	13.72	13.72	At Cost
36		d. Curb Stop / Comp. adapter	1.00	7.69	7.69	7.69	7.69	7.69	At Cost
37 3.	A & G Overhead Rate (13.00%)								At Cost
38									
39		Total		179.45	180.30	191.33	234.67	276.94	At Cost
40		Proposed (Each)		180.00	180.00	190.00	235.00	275.00	At Cost
41		Avg. for Single & Double Service:		\$195	\$195	\$210	\$285	\$340	

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

- Calculation of Charge per ERC -

Company: Zellwood Station

Docket No.:

Test Year Ended: 12/31/96

Historical ☒ Projected ☐

FPSC

Schedule No. 7

Page 1 of 3

Preparer: Chuck Lewis

(1)	(2)	(3)	(4)
Line			
No.	INPUT DATA	PLANT	T&D
1	Net Plant - Non Used & Useful	\$752,106	\$164,472
2	Less: CIAC on Remaining ERCs	(\$26,683)	(\$5,867)
3	Cost of Qualifying Assets	\$725,423	\$158,605
4	Future ERCs	189	189
4	Annual Depreciation Expense	\$53,230	\$15,614
5	Less: CIAC Amortization	\$0	(\$12,513)
6	Net Depreciation Expense	\$53,230	\$3,101
Monthly Reserve Capacity Charge Per		\$53.20	\$7.37
7	Rate of Return	7.95%	
8	Weighted Cost of Equity	0.00%	
9	Federal Income Tax Rate	0.00%	
10	State Income Tax Rate	0.00%	
11	Annual Property Tax	0.00%	
12	Other Costs	0.00%	
13	Depreciation Rate	5.96%	

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 7
Page 2 of 3
Preparer: Chuck Lewis

CALCULATION OF PLANT RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 5725,422.67
Divided By Future ERC:	189
Cost/ERC:	\$ 3,841.81
Multiply By Rate of Return:	7.95%
Annual Return Per ERC:	\$ 305.33
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	\$ 22.40
Federal Tax Rate:	0.00
Effective State Tax Rate:	0.00
Total Tax Rate:	0.00
Effective Tax on Return: (Equity % Times Tax Rate)	0.00
Provision For Tax: (Tax on Return/(1-Total Tax Rate))	0.00

Annual Depreciation Expense:	\$ 553,230
Future ERC's:	189
Annual Depr. Cost per ERC:	\$ 281.90
Annual Property Tax Expense:	\$ 0.00
Future ERC's:	189
Annual Prop. Tax per ERC:	\$ 0.00
Weighted Cost of Equity:	0.00%
Divided by Rate of Return:	7.95%
% of Equity in Return:	0.00%
Other Costs:	\$ 0.00
Future ERC's:	189
Cost per ERC:	\$ 0.00

CALCULATION OF T&D RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 158,605
Divided By Future ERC:	189
Cost/ERC:	\$ 839.97
Multiply By Rate of Return:	7.95%
Annual Return Per ERC:	\$ 66.76
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	\$ 1.31
Federal Tax Rate:	0.00%
Effective State Tax Rate:	0.00%
Total Tax Rate:	0.00%
Effective Tax on Return: (Equity % Times Tax Rate)	0.00%
Provision For Tax: (Tax on Return/(1-Total Tax Rate))	0.00%

Annual Depreciation Expense:	\$ 3,101.00
Future ERC's:	189
Annual Depr. Cost per ERC:	\$ 16.42
Weighted Cost of Equity:	0.00
Divided by Rate of Return:	0.08
% of Equity in Return:	0.00
Other Costs:	\$ 0.00
Future ERC's:	188.82
Cost per ERC:	\$ 0.00

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE**- Calculation of Charge per ERC -**

Company: Zellwood Station

Docket No.:

Test Year Ended: 12/31/96

Historical [] Projected [X]

FPSC

Schedule No. 7

Page 3 of 3

Preparer: Chuck Lewis

CALCULATION OF RESERVE CAPACITY FEES	PLANT	T&D
Unfunded Other Costs:	\$ 0.00	\$ 0.00
Unfunded Annual Depreciation:	281.90	16.42
Unfunded Property Tax:	0.00	0.00
Subtotal Unfunded Annual Expense:	\$ 281.90	\$ 16.42
Unfunded Expenses Prior Year:	0.00	0.00
Total Unfunded Expenses:	\$ 281.90	\$ 16.42
Return on Expenses Current Year:	22.40	1.31
Return on Expenses Prior Year:	0.00	0.00
Return on Plant Current Year:	305.33	66.76
Earnings Prior Year:	0.00	0.00
Compound Earnings from Prior Year:	0.00	0.00
Total Compounded Earnings:	\$ 327.74	\$ 68.06
Earnings Expansion Factor for Tax:	1.0	1.0
Revenue Required to Fund Earnings:	\$ 327.74	\$ 68.06
Revenue Required to Fund Expenses:	281.90	16.42
Subtotal	\$ 609.64	\$ 84.49
Divided by Factor for Gross Receipts Tax:	95.50%	95.50%
ERC Annual Reserve Capacity Charge:	\$ 638.37	\$ 88.47
Monthly Reserve Capacity Charge Per ERC:	\$ 53.20	\$ 7.37

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: Edmond Station
 DocId: No.
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 8
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Plant Balance	(3) Plant Capacity	(4) Main Extension	(5) Service & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Org.	\$39,836	\$39,836				
3	302.1 Franch.	\$5,533	\$5,533				
4	339.1 Other Pl.	\$0	\$0				
5	SOURCE OF SUPPLY & PUMP. PL.						
6	305.2 Land & Ld Pl.	\$7,831	\$7,831				
7	304.2 Street. & Im.	\$0	\$0				
8	305.2 Col. Run.	\$0	\$0				
9	306.2 Lake, River, & In.	\$0	\$0				
10	307.2 Wells & Spr.	\$134,529	\$134,529				
11	308.2 Infl. Coll.	\$38,446	\$38,446				
12	309.2 Supply Mains	\$0	\$0				
13	310.2 Pwr Gen. Eq.	\$0	\$0				
14	311.2 Pump. Eq.	\$457,415	\$457,415				
15	339.2 Other Pl.	\$0	\$0				
16	WATER TREATMENT PLANT						
17	305.3 Land & Rn.	\$0	\$0				
18	304.3 Street. & Improv.	\$726	\$726				
19	339.3 Treat. Eq.	\$3,477	\$3,477				
20	339.3 Other Pl.	\$432	\$432				
21	TRANS. & DIST. PLANT						
22	303.4 Land & Rn.	\$0	\$0	\$0			
23	304.4 Street. & Imp.	\$0	\$0	\$0			
24	330.4 Distr. Run.	\$73,047	\$73,047	\$73,047			
25	331.4 T & D Mains	\$149,962	\$149,962	\$149,962			
26	333.4 Services	\$0	\$0	\$0			
27	334.4 Meters & Inst.	\$254,130	\$254,130	\$254,130	\$254,130	\$0	
28	335.4 Hydrants	\$0	\$0	\$0			
29	339.4 Other Plant & Misc.	\$0	\$0	\$0			
30	GENERAL PLANT						
31	303.5 Land & Rn.	\$0	\$0				
32	304.5 Street. & Imp.	\$1,693	\$1,693				
33	340.5 Furn. & Fix.	\$805	\$805				
34	341.5 Transp. Eq.	\$1,250	\$1,250				
35	342.5 Storage Equip.	\$0	\$0				
36	343.5 Tools, Shop Eq.	\$18,976	\$18,976				
37	344.5 Lab. Equip.	\$0	\$0				
38	345.5 Power Op. Eq.	\$0	\$0				
39	346.5 Com. Eq.	\$0	\$0				
40	347.5 Miscellaneous Equipment	\$2,009	\$2,009				
41	348.5 Other Tangible Plant	\$0	\$0				
42							
43							
44	Subtotal	\$1,399,777	\$898,721	\$223,009	\$254,130	\$0	
45							
46	Future Cost / C/WIP	\$0	\$0	\$0	\$0	\$0	
47							
48	Total	\$1,399,777	\$898,721	\$223,009	\$254,130	\$0	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐

FFSC
 Schedule No. 9
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Acc. Dep.	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Org.	\$18,018	\$18,018				MFR A-9
3	302.1 Franch.	\$4,998	\$4,998				
4	330.1 Other Pl.	\$0	\$0				
5	SOURCE OF SUPPLY & PUMP. PL.						
6	303.2 Land & Ld Rt.	\$0	\$0				
7	304.2 Struct. & Im.	\$0	\$0				
8	305.2 Col. Res.	\$0	\$0				
9	306.2 Lake, Riv. & In.	\$0	\$0				
10	307.2 Wells & Spr.	\$33,648	\$33,648				
11	308.2 Infl. Gall.	\$3,084	\$3,084				
12	309.2 Supply Mains	\$0	\$0				
13	310.2 Pwr Gen. Eq.	\$0	\$0				
14	311.2 Pump. Eq.	\$103,900	\$103,900				
15	330.2 Other Pl.	\$0	\$0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Res.	\$0	\$0				
18	304.3 Struct. & Improv.	\$55	\$55				
19	320.3 Trans. Eq.	\$550	\$550				
20	330.3 Other Pl.	\$65	\$65				
21	TRANS. & DIST. PLANT						
22	303.4 Land & Rt.	\$0		\$0			
23	304.4 Struct. & Imp.	\$0		\$0			
24	330.4 Distr. Res.	\$24,669		\$24,669			
25	331.4 T & D Mains	\$33,868		\$33,868			
26	333.4 Services	\$0			\$0		
27	334.4 Meters & Inst.	\$12,707			\$12,707	\$0	
28	335.4 Hydrants	\$0		\$0			
29	339.4 Other Plant & Misc.	\$0		\$0			
30	GENERAL PLANT						
31	303.5 Land & Res.	\$0					
32	304.5 Struct. & Imp.	\$191					
33	340.5 Purn. & Fix.	\$364					
34	341.5 Transp. Eq.	\$448					
35	342.5 Steam Equip.	\$0					
36	343.5 Tools, Shop Eq.	\$4,082					
37	344.5 Lab. Equip.	\$0					
38	345.5 Power Op. Eq.	\$0					
39	346.5 Comm. Eq.	\$0					
40	347.5 Miscellaneous Equipment	\$0					
41	348.5 Other Tangible Plant	\$629					
42							
43							
44	Total	\$241,276	\$164,318	\$58,537	\$12,707	\$0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: Edgewood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FFBC
 Schedule No. 10
 Page 1 of 1
 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Depreciation Expense	Plant Capacity	Mile Extension	Meters	Service Installation
1	INTANGIBLE PLANT					
2	301.1 Org.	\$3,991	\$3,991			
3	302.1 Franch.	\$1,107	\$1,107			
4	330.1 Other Pl.		\$0			
5	SOURCE OF SUPPLY & PUMP. PL.					
6	303.2 Land & Ld. R.	\$0	\$0			
7	304.2 Struct. & Im.		\$0			
8	305.2 Col. Res.		\$0			
9	306.2 Lake, River, & In.		\$0			
10	307.2 Wells & Spr.	\$13,835	\$13,835			
11	308.2 Infl. Coll.	\$961	\$961			
12	309.2 Supply Main		\$0			
13	310.2 Pwr. Gen. Eq.		\$0			
14	311.2 Pump. Eq.	\$32,871	\$32,871			
15	330.2 Other Pl.	\$0	\$0			
16	WATER TREATMENT PLANT					
17	303.3 Land & R.	\$0	\$0			
18	304.3 Struct. & Improv.	\$36	\$36			
19	320.3 Trans. Eq.	\$306	\$306			
20	330.3 Other Pl.	\$43	\$43			
21	TRANS. & DIST. PLANT					
22	303.4 Land & R.	\$0		\$0		
23	304.4 Struct. & Imp.			\$0		
24	330.4 Distr. Res.	\$0,116		\$0,116		
25	331.4 T & D Main	\$7,498		\$7,498		
26	333.4 Service				\$0	
27	334.4 Meters & Inst.	\$12,707			\$12,707	\$0
28	335.4 Hydrants			\$0		
29	339.4 Other Plant & Misc.			\$0		
30	GENERAL PLANT					
31	303.5 Land & R.	\$0				
32	304.5 Struct. & Imp.	\$42				
33	308.5 Furn. & Fix.	\$81				
34	341.5 Transp. Eq.	\$250				
35	342.5 Stove Equip.					
36	343.5 Tools, Shop Eq.	\$904				
37	344.5 Lab. Equip.					
38	345.5 Power Op. Eq.					
39	346.5 Com. Eq.					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	\$139				
42						
43						
44	Total Depreciation Expense	\$87,967	\$53,220	\$15,616	\$12,707	\$0
45						
46	1996 Average Depreciable Plant	\$1,391,446	\$979,394	-----	\$229,130	\$0
47.00						
48.00	Composite Depreciation Rate	\$0	\$0	\$0	\$0	\$0

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: Zellwood Station
 Deduct No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 11
 Page 1 of 1
 Preparer: Chuck Lewis

(1)		(2)	(3)	(4)
Line No.	Account No. and Name	1996 Ending CIAC	1996 CIAC Acc. Amort.	Supporting Schedule
1	Plant Capacity Charges	\$0.00	\$0.00	MFR A-12, Col 2
2				
3	Line / Main Extension Charges	\$0.00	\$0.00	MFR A-14, Col 3
4				
5	Meter Installation Charges	\$250,000.00	\$12,513.00	
6				
7	Contributed Lines	\$0.00	\$0.00	
8				
9	Contributed Property	\$0.00	\$0.00	
10				
11	Service Installation Charges	\$0.00	\$0.00	
12				
13				
14				
15	Total Water CIAC	\$250,000.00	\$12,513.00	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: Zellwood Station
Docket No.
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 12
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
1	Residential:				
2					
3	5/8" x 3/4"	996	1.00	996	
4	3/4"	0	1.50	0	
5	1"	7	2.50	18	
6	1 1/2"	0	5.00	0	
7	2"	7	8.00	56	
8	3"	1	16.00	16	
9	4"	1	25.00	25	
10	6"	0	50.00	0	
11	8"	0	80.00	0	
12	10"	0	115.00	0	
13	Subtotal	1,012		1111	
14					
15					
16					
17					
18	General/Multi-Family/ & Wholesale:				
19					
20	5/8" x 3/4"	0	1.00	0	
21	3/4"	0	1.50	0	
22	1"	0	2.50	0	
23	1 1/2"	0	5.00	0	
24	2"	0	8.00	0	
25	3"	0	16.00	0	
26	4"	0	25.00	0	
27	6"	0	50.00	0	
28	8"	0	80.00	0	
29	10"	0	115.00	0	
30	Subtotal	0		0	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: Zellwood Station
Docket No.
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 13
Page 1 of 1
Prepared: Chuck Lewis

Line No.	(1)	(2)	(3)
	Water Treatment Plant / Distribution Mains	Amount	Supporting Schedules
1	Water Treatment Plant:		
2			
3	1996 ERCs	1,111	Sch. 21
4	Margin Reserve Factor	100.51%	
5			
6	Current ERCs Plus Margin Reserve	1,116	
7			
8	Used & Useful Percentage	85.53%	
9			
10	Plant Capacity in ERCs	1,305	
11			
12	Future ERCs	189	
13			
14	Projected Average Annual Growth in ERCs	6	
15			
16	Number of Years to Design Capacity	33.26	
17			
18			
19	Distribution Mains:		
20			
21	1996 ERCs	1,111	Sch. 21
22	Margin Reserve Factor	100.51%	
23			
24	Current ERCs with Margin Reserve	1,116	
25			
26	Permitted No. of Lots/ERCs	205	MFR F-5
27			
28	Add: Lots Under Construction	0	
29			
30	Total Permitted No. of Lots/ERCs @ 12/31/96	1,305	
31			
32			
33	Future ERCs	189	
34			
35	Projected Average Annual Growth in ERCs	6	
36			
37	Number of Years to Design Capacity	33.26	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: Zellwood Station

Docket No.:

Test Year Ended: 12/31/96

Historical ☒ Projected ☐

FPSC

Schedule No. 14

Page 1 of 1

Preparer: Chuck Lewis

(1)

Line
No.

Description

1

Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: Zellwood Station

Docket No.:

Test Year Ended: 12/31/96

Historical ☒ Projected ☐

PSC

Schedule No. 15

Page 1 of 1

Preparer: Chuck Lewis

(1)

Line

No.

Description

- | | |
|---|--|
| 1 | All Developer Agreements are designed to result in Contributed |
| 2 | Property, other than the approved System Capacity Charges, |
| 3 | within the next 24 months. |

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 16
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

- | Line No. | Description |
|----------|------------------------------|
| 1 | See Attached |
| 2 | Consumptive Use Permit (CUP) |
| 3 | Construction Permit F.D.E.P. |

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 17
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

1

NONE

SCHEDULE OF MANDATED PLANT UPGRADES

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 18
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1

Not Applicable

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 19
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Year	(2) # New ERC's	3) Total ERC's
1	1995	N/A	994
2	1996	7	1001
3	1997	-5	996
4	1998	3	999
5	1999	3	1002
6	2000	3	1005
7	2001	3	1008
8	2002	3	1011
9	2003	3	1014
10	2004	3	1017
11	2005	3	1020
12	2006	3	1023
13	2007	3	1026
14	2008	3	1029
15	2009	3	1032
16	2010	3	1035
17	2011	3	1038
18	2012	3	1041
19	2013	3	1044
20	2014	3	1047
21	2015	3	1050
22	2016	3	1053
23	2017	3	1056
24	2018	3	1059
25	2019	3	1062
26	2020	3	1065
27	2021	3	1068
28	2022	3	1071
29	2023	3	1074
30	2024	3	1077
31	2025	3	1080
32	2026	3	1083
33	2027	3	1086
34	2028	3	1089
35	2029	3	1092
36	2030	3	1095
37	2031	3	1098
38	2032	3	1101
39	2033	3	1104
40	2034	3	1107
41	2035	3	1110
42	2036	3	1113
43	2037	3	1116
44	2038	3	1119
45	2039	3	1122
46	2040	3	1125

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 20
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1 See proposed Tariff Sheets

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER

EXHIBIT NO.

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 1
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
1				
2				
3	Per ERC - All Customers	0.00	\$141	Sch. 4
4				
5	Per Gallon - Residential	0.00	0.00	N/A
6				
7				
8				
9				
10	Main Extension Charges:			
11				
12	Per ERC - All Customers	0.00	\$31	Sch. 5
13				
14	Per Gallon - Residential	0.00	\$0.00	N/A
15				
16				
17				
18				
19				
20	Meter Charges:			
21				
22	Per Connection - 5/8" x 3/4"	0.00	\$195	Sch. 6
23				
24	Per Connection - 1"	0.00	\$195	Sch. 6
25				
26	Per Connection - 1- 1/2"	0.00	\$225	Sch. 6
27				
28	Per Connection - 2"	0.00	\$365	Sch. 6
29				
30	Per Connection - Over 2"	0.00	Actual Cost	Sch. 6
31				
32				
33				
34	Service Installation Charges:			
35				
36	Per Connection - 5/8" x 3/4"	0.00	\$193	Sch. 9
37				
38	Per Connection - 1"	0.00	\$193	Sch. 9
39				
40	Per Connection - 1- 1/2"	0.00	\$210	Sch. 9
41				
42	Per Connection - 2"	0.00	\$285	Sch. 9
43				
44	Per Connection - Over 2"	0.00	Actual Cost	Sch. 9
45				
46				
47				
48	Reserve Capacity Charges:			
49				
50	Per ERC	N/A	\$61	Sch. 7, Pg. 3 of 3

Company: Zellwood Station
Docket No.:
Test Year Ended:12/31/96
Historical [X] Projected []

FPSC
Schedule No. 2
Page 1 of 1
Preparer: Chuck Lewis

UTILITY ZELLWOOD STATION
DOCKET NO.
TEST YEAR ENDED 12 MONTHS ENDED DECEMBER 31, 1996
WATER
ASSUMPTIONS:

GROSS BOOK VALUE	1,399,277
LAND	7,831
DEPRECIABLE ASSETS	1,391,446
ACCUMULATED DEPRECIATION TO DATE	241,276
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	1,391,446
NET PLANT AT DESIGN CAPACITY	7,831
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	223,009
MINIMUM LEVEL OF C.I.A.C.	15.94%
C.I.A.C. TO DATE	250,000
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	12,513
NET C.I.A.C. TO DATE	237,488
LEVEL OF C.I.A.C. TO DATE	20.51%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	428,282
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	189
COMPOSITE DEPRECIATION RATE	5.98%
COMPOSITE C.I.A.C. AMORTIZATION RATE	5.00%
NUMBER OF YEARS TO DESIGN CAPACITY	33.26
EXISTING SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	(178,282)
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	(178,282)
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	5,709.27
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	15.94%
NET C.I.A.C. AT DESIGN CAPACITY	1,248
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	5,856.36
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	75.00%
NET C.I.A.C. AT DESIGN CAPACITY	5,873
C.I.A.C. COLLECTED AT CAPACITY AT EXISTING CHARGE	250,000
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	223,009
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	112.10%
C.I.A.C. COLLECTED AT CAPACITY AT REQUESTED CHARGE	250,000
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	223,009
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	112.10%
LAST UPDATE	13-Jan-98

TEST OF SERVICE AVAILABILITY CHARGES - WATER

EXHIBIT NO.

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 3
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1 A	Gross Book Value	\$922,130	\$223,009	\$254,130	\$0	\$1,399,277	Sch. 8
2 B	Land	\$7,831	\$0			\$7,831	Sch. 8
3 C	Depreciable Assets	\$914,307	\$223,009	\$254,130	\$0	\$1,391,446	
4 D	Accumulated Depreciation to Date	\$170,832	\$58,537	\$12,707	\$0	\$241,276	Sch. 9
5 E	Accumulated Depreciation at Design Capacity	\$914,307	\$223,009	\$12,707	\$0	\$1,391,446	
6 F	Net Plant at Design Capacity	\$7,831	\$0	\$241,423	\$0	\$7,831	
7							
8 G	Transmission & Distribution / Collection Lines		\$223,009			\$223,009	Sch. 8
9 H	Minimum Level of CIAC		\$1			\$0	
10							
11 I	CIAC to Date	\$0	\$0	\$250,000	\$0	\$250,000	Sch. 11
12 J	Accumulated Amortization of CIAC to Date	\$0	\$0	\$12,513	\$0	\$12,513	Sch. 11
13 K	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$12,513	\$0	\$12,513	
14							
15 L	Future Customers (ERC) to be Connected	\$189	\$189	\$0	\$0	\$189	Sch. 13
16 M	Composite Depreciation Rate	\$0	\$0	\$0	\$0	\$0	Sch. 10
17							
18							
19							
20 O	Existing Service Availability Charge Per ERC	\$0	\$0	\$0	\$0	\$0	N/A
21 P	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	3032.65%	N/A
22							
23 Q	Requested Service Availability Charge Per ERC	\$141	\$31	\$195	\$193	\$560	
24 R	Level of CIAC at Design Capacity	1.12%	100.00%	N/A	N/A	3043.72%	
25							
26 S	Minimum Service Availability Charge Per ERC					(\$152,428)	
27 T	Level of CIAC at Design Capacity					15.94%	
28							
29 U	Maximum Service Availability Charge Per ERC					(\$152,174)	
30 V	Level of CIAC at Design Capacity					25.00%	
31							
32 W	No. of Customers at Capacity	1,305	1,305	1,111	1,111	1,305	Sch. 11
33 X	Current No. of Customers	1,116	1,116	1,111	1,111	1,111	Sch. 12
34 Y	Annual Growth	6	6	N/A	N/A	6	Sch. 13
35 Z	Calculation of Z	188	220	N/A	N/A	187	
36 AA	Number of Years to Design Capacity	33	33	N/A	N/A	33	Sch. 13

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER

- Based on Used & Useful Historical Plant -

EXHIBIT NO.

Company: Zellwood Station

Docket No.:

Test Year Ended: 12/31/96

Historical ☒ Projected ☐

FPSC

Schedule No. 4

Page 1 of 1

Preparer: Chuck Lewis

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Recap Schedules	(4) Supporting Schedules
1	1996 Ending Balance:			
2				
3	Gross Book Value - Plant (Excluding General Plant)	\$898,225		Sch. 8
4				
5	Less: Accumulated Depreciation	(\$164,318)		Sch. 9
6				
7	Net Plant In Service	\$733,907		
8				
9	Used & Useful %	85.53%		Sch. 13
10				
11	Net Plant - Used & Useful	\$627,717		
12				
13	1996 ERCs	1111		Sch. 12
14				
15	Net Plant Per ERC	\$565.26		
16				
17	Less: Utility Investment	75.00% (\$423.94)		
18				
19	Proposed Plant Capacity Fee Per ERC	\$141.31	Schs. 1, 3	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**- Based on Used and Useful Historical Plant -****EXHIBIT NO.****Company: Zellwood Station****Docket No.:****Test Year Ended: 12/31/96****Historical ☒ Projected ☐****FPSC****Schedule No. 5****Page 1 of 1****Preparer: Chuck Lewis**

Line No.	(1)	(2)	(3)
	Calculation of Proposed Main Extension Charges	Amount	Supporting Schedules
1	1996 Ending Balance:		
2			
3	Gross Book Value - Mains	\$223,009	Sch. 8
4			
5	Less: Accumulated Depreciation - Mains	(\$58,537)	Sch. 9
6			
7	Net Plant In Service - Mains	\$164,472	
8			
9	Used & Useful %	83.91%	Sch. 13
10			
11	Net Plant - Used & Useful	\$138,015	
12			
13	1996 ERCs	1111	Sch. 12
14			
15	Net Plant Per ERC - Mains	\$124.28	
16			
17	Less: Utility Investment	75.00% (\$93.21)	
18			
19	Proposed Main Extension Fee Per ERC	\$31.07	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

EXHIBIT NO.

Company: Zebwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 6
 Page 1 of 2
 Preparer: Chuck Lewis

Line No.	Description	Per	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
1 METER INSTALLATIONS:									
3 1.	Direct Labor (2 Persons x 1.5 Hours)	1.00		80.00	80.00	80.00	80.00	80.00	At Cost
4 2.	Materials	1.00		40.00	40.00	40.00	40.00	40.00	At Cost
5	a. Meter Box (Standard)	1.00		40.00	40.81	40.37	190.80	256.51	At Cost
6	b. Meter	1.00		20.00	20.00	20.00	20.00	20.00	At Cost
7 3.	A & G Overhead Rate (15.00%) *	2.00		13.00	13.12	19.36	37.62	50.26	At Cost
8									
9	Total			193.00	193.93	227.63	368.42	446.78	At Cost
11	Proposed			193.00	193.00	223.00	363.00	443.00	At Cost
14 DOUBLE SERVICE INSTALLATIONS:									
15 1.	Direct Labor (2 persons x 4 hours)	8.00		120.48	120.48	120.48	120.48	120.48	At Cost
17 2.	Materials	1.00		22.26	22.26	22.26	22.26	22.26	At Cost
18	a. Tapping Saddle 6"	1.00		10.60	10.60	14.70	44.32	65.72	At Cost
19	b. Corporation Stop	1.00		5.70	5.70	9.00	18.30	33.30	At Cost
20	c. Poly Tubing (DYNOL)	30.00		23.44	23.44	35.94	89.78	127.20	At Cost
21	d. Curb Stop / Comp. adaptor	2.00		13.89	13.89	13.89	13.89	13.89	At Cost
22	e. U-Branch (Double Service)	1.00		9.60	9.60	12.39	36.23	57.27	At Cost
23	A & G Overhead Rate (16.76%)								
24	Total			207.97	207.97	270.86	335.46	420.12	At Cost
25	Proposed (Each)			203.00	203.00	230.00	333.00	420.00	At Cost
29 SINGLE SERVICE INSTALLATION:									
31 1.	Direct Labor (2 persons x 4 hours)	8.00		120.48	120.48	120.48	120.48	120.48	At Cost
33 2.	Materials	1.00		22.26	22.26	22.26	22.26	22.26	At Cost
34	a. Tapping Saddle 6"	1.00		10.60	10.60	14.70	44.32	65.72	At Cost
35	b. Corporation Stop	1.00		5.70	5.70	9.00	18.30	33.30	At Cost
36	c. Poly Tubing (DYNOL)	30.00		12.72	12.72	12.72	12.72	12.72	At Cost
37 3.	A & G Overhead Rate (15.00%)	1.00		7.69	8.59	10.17	16.39	22.46	At Cost
38									
39	Total			179.45	188.35	191.33	234.67	276.94	At Cost
41	Proposed (Each)			180.00	180.00	190.00	235.00	275.00	At Cost
42	Avg. for Single & Double Service:			\$193	\$193	\$210	\$285	\$340	

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

- Calculation of Charge per ERC -

Company: Zellwood Station

Docket No.:

Test Year Ended: 12/31/96

Historical ☒ Projected ☐

FPSC

Schedule No. 7

Page 1 of 3

Preparer: Chuck Lewis

(1)	(2)	(3)	(4)
Line			
No.	INPUT DATA	PLANT	T&D
1	Net Plant - Non Used & Useful	\$752,106	\$164,472
2	Less: CIAC on Remaining ERCs	(\$26,683)	(\$5,867)
3	Cost of Qualifying Assets	\$725,423	\$158,605
4	Future ERCs	189	189
4	Annual Depreciation Expense	\$53,230	\$15,614
5	Less: CIAC Amortization	\$0	(\$12,513)
6	Net Depreciation Expense	\$53,230	\$3,101
Monthly Reserve Capacity Charge Per		\$53.20	\$7.37
7	Rate of Return	7.95%	
8	Weighted Cost of Equity	0.00%	
9	Federal Income Tax Rate	0.00%	
10	State Income Tax Rate	0.00%	
11	Annual Property Tax	0.00%	
12	Other Costs	0.00%	
13	Depreciation Rate	5.96%	

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 7
Page 2 of 3
Preparer: Chuck Lewis

CALCULATION OF PLANT RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 725,422.67
Divided By Future ERC:	189
Cost/ERC:	\$ 3,841.81
Multiply By Rate of Return:	7.95%
Annual Return Per ERC:	\$ 305.33
Annual Reduction in Return:	\$ 22.40
(Annual Depreciation Expense per ERC Times Rate of Return)	

Federal Tax Rate:	0.00
Effective State Tax Rate:	0.00
Total Tax Rate:	0.00

Effective Tax on Return:	0.00
(Equity % Times Tax Rate)	

Provision For Tax:	0.00
(Tax on Return/(1-Total Tax Rate))	

Annual Depreciation Expense:	\$ 53,230
Future ERC's:	189
Annual Depr. Cost per ERC:	\$ 281.90

Annual Property Tax Expense:	\$ 0.00
Future ERC's:	189

Annual Prop. Tax per ERC:	\$ 0.00
---------------------------	---------

Weighted Cost of Equity:	0.00%
Divided by Rate of Return:	7.95%

% of Equity in Return:	0.00%
------------------------	-------

Other Costs:	\$ 0.00
Future ERC's:	189

Cost per ERC:	\$ 0.00
---------------	---------

CALCULATION OF T&D RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 158,605
Divided By Future ERC:	189
Cost/ERC:	\$ 839.97
Multiply By Rate of Return:	7.95%
Annual Return Per ERC:	\$ 66.76
Annual Reduction in Return:	\$ 1.31
(Annual Depreciation Expense per ERC Times Rate of Return)	

Federal Tax Rate:	0.00%
Effective State Tax Rate:	0.00%
Total Tax Rate:	0.00%

Effective Tax on Return:	0.00%
(Equity % Times Tax Rate)	

Provision For Tax:	0.00%
(Tax on Return/(1-Total Tax Rate))	

Annual Depreciation Expense:	\$ 3,101.00
Future ERC's:	189
Annual Depr. Cost per ERC:	\$ 16.42

Weighted Cost of Equity:	0.00
Divided by Rate of Return:	0.08

% of Equity in Return:	0.00
------------------------	------

Other Costs:	\$ 0.00
Future ERC's:	188.82

Cost per ERC:	\$ 0.00
---------------	---------

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE**- Calculation of Charge per ERC -**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [] Projected [X]

FPSC
Schedule No. 7
Page 3 of 3
Preparer: Chuck Lewis

CALCULATION OF RESERVE CAPACITY FEES	PLANT	T&D
Unfunded Other Costs:	\$ 0.00	\$ 0.00
Unfunded Annual Depreciation:	281.90	16.42
Unfunded Property Tax:	0.00	0.00
Subtotal Unfunded Annual Expense:	\$ 281.90	\$ 16.42
Unfunded Expenses Prior Year:	0.00	0.00
Total Unfunded Expenses:	\$ 281.90	\$ 16.42
Return on Expenses Current Year:	22.40	1.31
Return on Expenses Prior Year:	0.00	0.00
Return on Plant Current Year:	305.33	66.76
Earnings Prior Year:	0.00	0.00
Compound Earnings from Prior Year:	0.00	0.00
Total Compounded Earnings:	\$ 327.74	\$ 68.06
Earnings Expansion Factor for Tax:	1.0	1.0
Revenue Required to Fund Earnings:	\$ 327.74	\$ 68.06
Revenue Required to Fund Expenses:	281.90	16.42
Subtotal	\$ 609.64	\$ 84.49
Divided by Factor for Gross Receipts Tax:	95.50%	95.50%
ERC Annual Reserve Capacity Charge:	\$ 638.37	\$ 88.47
Monthly Reserve Capacity Charge Per ERC:	\$ 53.20	\$ 7.37

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule 1-A, B
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Plant Balance	(3) Plant Capacity	(4) Main Extension	(5) Service & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Org.	\$59,836	\$59,836				MFR A 5
3	302.1 Franch.	\$5,533	\$5,533				
4	339.1 Other Pl.	\$0	\$0				
5	SOURCE OF SUPPLY & PUMP. PL.						
6	303.2 Land & Ld Rt.	\$7,831	\$7,831				
7	304.2 Struct. & Im.	\$0	\$0				
8	305.2 Col. Res.	\$0	\$0				
9	306.2 Lake, River, & In.	\$0	\$0				
10	307.2 Wells & Spr.	\$124,529	\$124,529				
11	308.2 Infl. Gals.	\$38,446	\$38,446				
12	309.2 Supply Main	\$0	\$0				
13	310.2 Pwr Gen. Eq.	\$0	\$0				
14	311.2 Pump. Eq.	\$457,415	\$457,415				
15	339.2 Other Pl.	\$0	\$0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Rte	\$0	\$0				
18	304.3 Struct. & Improv.	\$726	\$726				
19	320.3 Trans. Eq.	\$3,477	\$3,477				
20	339.3 Other Pl.	\$432	\$432				
21	TRANS. & DIST. PLANT						
22	303.4 Land & Rt.	\$0	\$0	\$0			
23	304.4 Struct. & Imp.	\$0	\$0	\$0			
24	330.4 Distr. Res.	\$73,047		\$73,047			
25	331.4 T & D Main	\$149,962		\$149,962			
26	333.4 Services	\$0					
27	334.4 Meters & Inst.	\$254,130			\$254,130	\$0	
28	335.4 Hydrants	\$0		\$0			
29	339.4 Other Plant & Misc.	\$0		\$0			
30	GENERAL PLANT						
31	303.5 Land & Rte	\$0					
32	304.5 Struct. & Imp.	\$1,693					
33	340.5 Furn. & Fix.	\$805					
34	341.5 Transp. Eq.	\$1,250					
35	342.5 Storage Equip.	\$0					
36	343.5 Tools, Shop Eq.	\$18,076					
37	344.5 Lab. Equip.	\$0					
38	345.5 Power Op. Eq.	\$0					
39	346.5 Com. Eq.	\$0					
40	347.5 Miscellaneous Equipment	\$2,009					
41	348.5 Other Tangible Plant	\$0					
42							
43							
44	Subtotal	\$1,399,277	\$898,225	\$223,009	\$254,130	\$0	
45							
46	Future Cost / CWIP	\$0	\$0	\$0	\$0	\$0	
47							
48	Total	\$1,399,277	\$898,225	\$223,009	\$254,130	\$0	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 9
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Org.	\$18,018	\$18,018				
3	302.1 Franch.	\$4,998	\$4,998				MFR A-9
4	309.1 Other Pl.	\$0	\$0				
5	SOURCE OF SUPPLY & PUMP. PL.						
6	303.2 Land & Ld Rt.	\$0	\$0				
7	304.2 Struct. & Im.	\$0	\$0				
8	305.2 Col. Res.	\$0	\$0				
9	306.2 Lake, Riv. & In.	\$0	\$0				
10	307.2 Wells & Spr.	\$33,648	\$33,648				
11	308.2 Infl. Gall.	\$3,084	\$3,084				
12	309.2 Supply Mains	\$0	\$0				
13	310.2 Pwr Gen. Eq.	\$0	\$0				
14	311.2 Pump. Eq.	\$103,900	\$103,900				
15	339.2 Other Pl.	\$0	\$0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Rts	\$0	\$0				
18	304.3 Struct. & Improv.	\$55	\$55				
19	320.3 Treat. Eq.	\$350	\$350				
20	339.3 Other Pl.	\$65	\$65				
21	TRANS. & DIST. PLANT						
22	303.4 Land & Rt.	\$0	\$0	\$0			
23	304.4 Struct. & Imp.	\$0	\$0	\$0			
24	330.4 Distr. Res.	\$24,669		\$24,669			
25	331.4 T & D Mains	\$33,868		\$33,868			
26	333.4 Services	\$0			\$0	\$0	
27	334.4 Meters & Inst.	\$12,707			\$12,707		
28	335.4 Hydrants	\$0		\$0			
29	339.4 Other Plant & Misc.	\$0		\$0			
30	GENERAL PLANT						
31	303.5 Land & Rts	\$0					
32	304.5 Struct. & Imp.	\$191					
33	340.5 Furn. & Fix.	\$364					
34	341.5 Transp. Eq.	\$448					
35	342.5 Stores Equip.	\$0					
36	343.5 Tools, Shop Eq.	\$4,082					
37	344.5 Lab. Equip.	\$0					
38	345.5 Power Op. Eq.	\$0					
39	346.5 Com. Eq.	\$0					
40	347.5 Miscellaneous Equipment	\$0					
41	348.5 Other Tangible Plant	\$629					
42							
43							
44	Total	\$241,276	\$164,318	\$58,537	\$12,707	\$0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 10
 Page 1 of 1
 Preparer: Chuck Lewis

(1) Line No.	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1 INTANGIBLE PLANT						
2 301.1 Org.	\$3,991	\$3,991				
3 302.1 Franch.	\$1,107	\$1,107				MFR B-13
4 339.1 Other Pl.		\$0				
5 SOURCE OF SUPPLY & PUMP. PL.						
6 303.2 Land & Ld. Rt.	\$0	\$0				
7 304.2 Struct. & Im.		\$0				
8 305.2 Col. Res.		\$0				
9 306.2 Lake, River, & In.		\$0				
10 307.2 Wells & Spr.	\$13,835	\$13,835				
11 308.2 Infl. Coll.	\$961	\$961				
12 309.2 Supply Mains		\$0				
13 310.2 Pwr Gen. Eq.		\$0				
14 311.2 Pump. Eq.	\$32,871	\$32,871				
15 339.2 Other Pl.	\$0	\$0				
16 WATER TREATMENT PLANT						
17 303.3 Land & Rts	\$0	\$0				
18 304.3 Struct. & Improv.	\$36	\$36				
19 320.3 Treat. Eq.	\$386	\$386				
20 339.3 Other Pl.	\$43	\$43				
21 TRANS. & DIST. PLANT						
22 303.4 Land & Rt.	\$0		\$0			
23 304.4 Struct. & Imp.			\$0			
24 330.4 Distr. Res.	\$8,116		\$8,116			
25 331.4 T & D Mains	\$7,498		\$7,498			
26 333.4 Services				\$0	\$0	
27 334.4 Meters & Inst.	\$12,707			\$12,707		
28 335.4 Hydrants			\$0			
29 339.4 Other Plant & Misc.			\$0			
30 GENERAL PLANT						
31 303.5 Land & Rts	\$0					
32 304.5 Struct. & Imp.	\$42					
33 340.5 Furn. & Fix.	\$81					
34 341.5 Transp. Eq.	\$250					
35 342.5 Store Equip.						
36 343.5 Tools, Shop Eq.	\$904					
37 344.5 Lab. Equip.						
38 345.5 Power Op. Eq.						
39 346.5 Com. Eq.						
40 347.5 Miscellaneous Equipment						
41 348.5 Other Tangible Plant	\$139					
42						
43						
44 Total Depreciation Expense	<u>\$82,967</u>	<u>\$53,238</u>	<u>\$15,614</u>	<u>\$12,707</u>	<u>\$0</u>	
45						
46 1996 Average Depreciable Plant	<u>\$1,391,446</u>	<u>\$890,394</u>	<u>*****</u>	<u>\$254,130</u>	<u>\$0</u>	
47.00						
48.00 Composite Depreciation Rate	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 11
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)
Line No.	Account No. and Name	1996 Ending CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Charges	\$0.00	\$0.00	MFR A-12, Col 2
2				
3	Line / Main Extension Charges	\$0.00	\$0.00	MFR A-14, Col 3
4				
5	Meter Installation Charges	\$250,000.00	\$12,513.00	
6				
7	Contributed Lines	\$0.00	\$0.00	
8				
9	Contributed Property	\$0.00	\$0.00	
10				
11	Service Installation Charges	\$0.00	\$0.00	
12				
13				
14				
15	Total Water CIAC	\$250,000.00	\$12,513.00	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: Zellwood Station
Docket No.
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 12
Page 1 of 1
Preparer: Chuck Lewis

(1)		(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
1	Residential:				
2					
3	5/8" x 3/4"	996	1.00	996	
4	3/4"	0	1.50	0	
5	1"	7	2.50	18	
6	1 1/2"	0	5.00	0	
7	2"	7	8.00	56	
8	3"	1	16.00	16	
9	4"	1	25.00	25	
10	6"	0	50.00	0	
11	8"	0	80.00	0	
12	10"	0	115.00	0	
13	Subtotal	1,012		1111	
14					
15					
16					
17					
18	General/Multi-Family/ & Wholesale:				
19					
20	5/8" x 3/4"	0	1.00	0	
21	3/4"	0	1.50	0	
22	1"	0	2.50	0	
23	1 1/2"	0	5.00	0	
24	2"	0	8.00	0	
25	3"	0	16.00	0	
26	4"	0	25.00	0	
27	6"	0	50.00	0	
28	8"	0	80.00	0	
29	10"	0	115.00	0	
30	Subtotal	0		0	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: Zellwood Station
Docket No.
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 13
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
1	Water Treatment Plant:		
2			
3	1996 ERCs	1,111	Sch. 21
4	Margin Reserve Factor	100.51%	
5			
6	Current ERCs Plus Margin Reserve	1,116	
7			
8	Used & Useful Percentage	85.53%	
9			
10	Plant Capacity in ERCs	1,305	
11			
12	Future ERCs	189	
13			
14	Projected Average Annual Growth in ERCs	6	
15			
16	Number of Years to Design Capacity	33.26	
17			
18			
19	Distribution Mains:		
20			
21	1996 ERCs	1,111	Sch. 21
22	Margin Reserve Factor	100.51%	
23			
24	Current ERCs with Margin Reserve	1,116	
25			
26	Permitted No. of Lots/ERCs	205	MFR F-5
27			
28	Add Lots Under Construction	0	
29			
30	Total Permitted No. of Lots/ERCs @ 12/31/96	1,305	
31			
32			
33	Future ERCs	189	
34			
35	Projected Average Annual Growth in ERCs	6	
36			
37	Number of Years to Design Capacity	33.26	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 14
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1

Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: Zellwood Station

Docket No.:

Test Year Ended:12/31/96

Historical ☒ **Projected** ☐

FPSC

Schedule No. 15

Page 1 of 1

Preparer: Chuck Lewis

(1)

Line

No.

Description

- | | |
|---|--|
| 1 | All Developer Agreements are designed to result in Contributed |
| 2 | Property, other than the approved System Capacity Charges, |
| 3 | within the next 24 months. |

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 16
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line No.	Description
1	See Attached
2	Consumptive Use Permit (CUP)
3	Construction Permit F.D.E.P.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 17
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

1

NONE

SCHEDULE OF MANDATED PLANT UPGRADES

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 18
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1

Not Applicable

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 19
Page 1 of 1
Preparer: Chuck Lewis

	(1)	(2)	3)
Line No.	Year	# New ERC's	Total ERC's
1	1995	N/A	994
2	1996	7	1001
3	1997	-5	996
4	1998	3	999
5	1999	3	1002
6	2000	3	1005
7	2001	3	1008
8	2002	3	1011
9	2003	3	1014
10	2004	3	1017
11	2005	3	1020
12	2006	3	1023
13	2007	3	1026
14	2008	3	1029
15	2009	3	1032
16	2010	3	1035
17	2011	3	1038
18	2012	3	1041
19	2013	3	1044
20	2014	3	1047
21	2015	3	1050
22	2016	3	1053
23	2017	3	1056
24	2018	3	1059
25	2019	3	1062
26	2020	3	1065
27	2021	3	1068
28	2022	3	1071
29	2023	3	1074
30	2024	3	1077
31	2025	3	1080
32	2026	3	1083
33	2027	3	1086
34	2028	3	1089
35	2029	3	1092
36	2030	3	1095
37	2031	3	1098
38	2032	3	1101
39	2033	3	1104
40	2034	3	1107
41	2035	3	1110
42	2036	3	1113
43	2037	3	1116
44	2038	3	1119
45	2039	3	1122
46	2040	3	1125

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 20
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1 See proposed Tariff Sheets

WASTEWATER TARIFF
ZELLWOOD STATION UTILITY

FLORIDA PUBLIC SERVICE COMMISSION

ISSUING OFFICER

TITLE

EXHIBIT T

WASTEWATER TARIFF

ZELLWOOD STATION UTILITY

2126 Spillman Drive
Zellwood, Florida 32798-9799

PH - 407-886-0000

FILED WITH
FLORIDA PUBLIC SERVICE COMMISSION

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITYWASTEWATER TARIFF

Table of Contents

	Sheet Number
Communities Served Listing	3.0
Description of Territory Served	3.1
Index of	
Rates and Charges Schedules	12.0 - 13.0
Rules and Regulations	6.0 - 10.1
Service Availability Policy	23.0 - 24.1
Standard Forms	18.0
Technical Terms and Abbreviations	5.0 - 5.1
Territory Served	3.0 - 3.1

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

TERRITORY SERVED

CERTIFICATE NUMBER - N/A - TO BE OBTAINED

COUNTY -

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
---------------------	--------------------	----------------------	--------------------

(Continued to Sheet No. 3.1)

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

(Continued from Sheet No. 3.0)

DESCRIPTION OF TERRITORY SERVED

Zellwood Station is a large mobile home park community encompassing over 800 acres in northwest Orange County, Florida. The property is located in sections 25 and 26, Township 20 South, Range 27 East in Northwest Orange County, Florida. The property is bounded by Zellwood-Rock Springs Road to the north, Yothers Road to the south, undeveloped property to the east, citrus groves and residential property to the west, and U.S. Highway 441 to the southwest. The entrance to the community is from the southeast via Highway 441.

Parcel 1

Begin at a point on the West line of Section 25, Township 20, Range 27 East, Orange County, Florida, said point being 30.00 feet South of the corner of said Section 25; thence run North 85° 44' 53" East, along the South line of the North 30.00 feet of the West half of said Section 25, 2645.959 feet to a point on the North-South quarter section line, said point being 30.00 feet South of the North quarter corner of said Section 25, thence run North 87° 35' 27" East, along the South line of the North 30.00 feet of the East half of said Section 25, 1349.217 feet to a point on the East line of the West three quarters of said Section 25; thence run South 02° 46' 51" East, along the East line of the West three-quarters of said Section 25, 5283.769 feet to a point 30.00 feet North of the South line of said Section 25; thence run South 86° 50' 37" West along the North line of the South 30.00 feet of said Section 25, 1322.303 feet to a point on the North-South quarter section line of said Section 25, said point being 30.00 feet North of the South quarter corner of said Section 25; thence run South 86° 50' 37" West along the North line of the South 30.00 feet of said Section 25, 2229.402 feet to a point 430.0 feet East of the West line of said Section 25; thence North 02° 58' 42" West, parallel to the West line of said Section 25, 95.00 feet; thence run South 86° 50' 37" West, parallel to the South line of said Section 25, 430.00 feet to a point on the West line of said Section 25; thence run South 02° 58' 42" East, along the West line of said Section 25, 95.00 feet to a point 30.00 North of the Southwest corner of said Section 25; thence run South 87° 09' 16" West, along the North line of the South 30.00 feet of Section 26, Township 20, South, Range 27 East, 2629.027 feet to a point on the North-South quarter section line of said Section 26, said point being 30.00 feet North of the South Quarter corner of said Section 26; thence run South 86° 45' 34" West, along the North line of the South 30.00 feet of said Section 26, 16.523 feet to a point of intersection with the northerly right of way of State Road 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet and tangent bearing at said point of North 42° 14' 25" West thence run northwesterly, along said curve and northerly right of way, 588.174 feet through a central angle of 05° 45' 04" to the point of tangency of said curve; thence run North 47° 59' 29" West, continuing along said northerly right of way, 850.808 feet of intersection with the East line of the West 330.00 feet of the East half of the Southwest quarter of said Section 26, thence run North 03° 22' 34" West along said East line of the West 330.00 feet, 371.027 feet to a point 93.00 feet North of the North line of the Southeast quarter of said Section 26; thence run North 87° 07' 09" East, parallel to the North line of said Southeast quarter of the Southwest quarter 1003.524 feet to a point of intersection with the North-South quarter section line of said Section 26, thence run North 03° 27' 28" West, along the North-South quarter section line of said Section 26, 3300.103 feet to a point 699.00 feet South of the North quarter corner of said Section 26, thence run North 89° 49' 16" East, parallel to the North line of the East half of said Section 26, 788.00 feet, thence run North 03° 27' 28" West parallel to the North-South quarter section line of said Section 26, 699.00 feet to a point 30.00 feet South of the North line of the East half of said Section 26, thence run North 89° 49' 16" East, along the

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTE WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

(Continued from Sheet No. 3.1)

South line of the North 30.00 feet of the East half of said Section 26, 1894.646 feet to the Point of Beginning.

Parcel 2

A parcel of land lying in the Northwest quarter of the Northeast quarter of Section 35, Township 20 South, Range East, Orange County, Florida, said parcel being more particularly described as follows: From the Northeast quarter of Section 35, Township 20 South, Range 27 East, thence run North 87° 09' 16" East, along the North line of the Northeast quarter of said Section 35, 7.536 feet to a point on the northerly right of way of State Road No. 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet; and a tangent bearing at said point of South 41° 51' 47" East, thence run southeasterly, along said curve and northerly right of way line, 38.510 feet through a central angle of 00° 22' 36" to a point being on the southerly right of way line of Yother Road and having a tangent bearing of South 41° 29' 12" East, said point also being the Point of beginning, thence run North 97° 09' 16" East, along said southerly right of way line of Yother Road, 160,332 feet to an intersection with the northerly right of way line of Merrimac Drive, thence run South 48° 51' 14" West, along northerly right of way line of Merrimac Drive, 126,076 feet to a point, said being on the northerly right of way line of said State Road No. 441 and on a curve with a tangent bearing at said point North 40° 30' 54" West, thence run northwesterly, along said curve and northerly right of way line of said State Road No. 441, 99,373 feet through a central angle of 00° 58' 18" to the Point of Beginning.

Parcel 3

From the Northwest corner of the Northeast 1/4 of Section 35, Township 20 South, Range 27 East, Orange County, Florida, run North 87° 09' 16" East along the north line of said Northeast 1/4 of Section 35 a distance of 780.52 feet for the Point of beginning; thence continue North 87° 09' 16" East along said North line 348.97 feet to a point on a curve concave southeasterly and having a radius of 585.60 feet; said point being on the northwesterly right of way line of Yothers Road, as recorded in O.R. Book 2658, Page 1318, of the Public Records of Orange County, Florida, thence from a tangent bearing of South 55° 53' 46" West, run southwesterly along the arc of said curve and said northwesterly right of way 43.28 feet through a central angle of 04° 14' 05" to a point of compound curvature of a curve concave southeasterly and having a radius of 526.37 feet; thence run southerly along the arc of said curve 115.87 feet through a central angle of 12° 36' 45"; thence leaving said northwesterly right of way run North 50° 57' 04" West 37.04 feet to a point on a curve concave northerly and having a radius of 243.00 feet; thence from a tangent bearing of South 81° 04' 38" West run westerly along the arc of said curve 220.63 feet through a central angle of 52° 01' 15" to a Point of Beginning.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY**WASTEWATER TARIFF**COMMUNITIES SERVED LISTING

<u>County Name</u>	<u>Development Name</u>	<u>Rate Schedule(s) Available</u>	<u>Sheet No.</u>
Orange	Zellwood Station County Club	Residential	13.0
	Zellwood Station County Club	General Service	12.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - "BFC" is the abbreviation for "Base Facility Charge" which is the minimum amount the utility may charge to the Company's customers and is separate from the amount billed for water consumption on the utility's bills to its customers.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide wastewater service in a specific territory.
- 3.0 "COMMISSION" - "Commission" refers to the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of customers who receive wastewater service from the Company and who's service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - Zellwood Station Utility
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive wastewater service from the Company and who is liable for the payment of that wastewater service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature which are located on the customer's side of the "Point of Delivery" and used in connection with or forming a part of the installation necessary for rendering wastewater service to the customer's premises regardless of whether such installation is owned by the customer or used by the consumer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or facility used for conveying wastewater service through individual services or through other mains.
- 9.0 "POINT OF DELIVERY" - For wastewater systems, "point of delivery" shall mean the outlet connection of the meter for metered service or the point at which the company's piping, fittings and valves connect with the customer's piping, fittings and valves for non-metered service.
- 10.0 "RATE" - Amount which the utility may charge for wastewater service which is applied to the customer's actual consumption.
- 11.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 **"SERVICE"** - Service, as mentioned in this tariff and in agreement with customers, shall be construed to include, in addition to all wastewater service required by the customer the readiness and ability on the part of the Company to furnish wastewater service to the customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.
- 13.0 **"SERVICE LINES"** - The pipe between the Company's mains and the point of delivery and shall include all of the pipe, fittings and valves necessary to make the connection to the customer's premises excluding the meter.
- 14.0 **"TERRITORY"** - The geographical area described by metes and bounds with township, range and section in a certificate, which may be within or without the boundaries of an incorporated municipality and, may include areas in more than one county.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF RULES AND REGULATIONS

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Access to Premises	9.0	13.0
Adjustment of Bills	10.0	23.0
Applications.....	7.0	3.0
Applications by Agents	7.0	4.0
Change of Customer's Installation	8.0	10.0
Continuity of Service	8.0	8.0
Customer Billing.....	9.0	15.0
Delinquent Bills	9.0	16.0
Evidence of Consumption.....	10.0	22.0
Extensions	8.0	6.0
Filing of Contracts	10.0	26.0
General Information	7.0	1.0
Inspection of Customer's Installation	8.0	11.0
Limitation of Use	7.0	7.0
Payment of Water and Wastewater Service Bills Concurrently	9.0	17.0
Policy Dispute	7.0	2.0
Protection of Company's Property	12.0	12.0
Refusal or Discontinuance of Service.....	7.0	5.0

(Continued to Sheet No. 6.1)

ISSUING OFFICER_____
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

(Continued from Sheet No. 6.0)

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Right of Way or Easements	9.0	14.0
Termination of Service	10.0	18.0
Type and Maintenance	8.0	9.0
Unauthorized Connections - Wastewater	9.0	20.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every customer to whom the Company renders water service. The Company shall provide water service as defined herein to all customers requiring or receiving such service within its certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes as amended from time to time.
- 2.0 POLICY DISPUTE - Any dispute between the Company and the customer or prospective customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service.
- 4.0 APPLICATIONS BY AGENTS - Applications for water service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 LIMITATION OF USE - Water service purchased from the Company shall be used by the customer only for the purposes specified in the application for water service and the customer shall not sell or otherwise dispose of such water service supplied by the company. In no case shall a customer, except with the written consent of the company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish water service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the customer's water service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for water service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement in full is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY**WASTEWATER TARIFF**

(Continued from Sheet No. 7.0)

- 8.0 **CONTINUITY OF SERVICE** - In accordance with Rule 25-30.250, Florida Administrative Code, the company will at all times use reasonable diligence to provide continuous wastewater service and, having used reasonable diligence, shall not be liable to the customer for failure or interruption of continuous wastewater service. If at any time the Company shall interrupt or discontinue its service, all customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.
- 9.0 **TYPE AND MAINTENANCE** - In accordance with Rule 25-30.545, Florida Administrative Code, the customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all Laws and Governmental Regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the customer's pipes and facilities. The customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service; the Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.
- 10.0 **CHANGE OF CUSTOMER'S INSTALLATION** - No changes or increases in the customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The customer shall be liable for any change resulting from a violation of this Rule.
- 11.0 **INSPECTION OF CUSTOMER'S INSTALLATION** - All customer's wastewater service installations or changes shall be inspected upon completion by a competent authority to ensure that the customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local Laws and Governmental Regulations. Where Municipal or other Governmental inspection is required by local Rules and Ordinances, the Company cannot render wastewater service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company. Notwithstanding the above, the Company reserves the right to inspect the customer's installation prior to rendering wastewater service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

(Continued from Sheet No. 8.0)

- 12.0 PROTECTION OF COMPANY'S PROPERTY - The customer shall exercise reasonable diligence to protect the Company's property. If the customer is found to have tampered with any utility property or refuses to correct any problems reported by the utility, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code. In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the customer, the cost of making good such loss or repairing such damage shall be paid by the customer.
- 13.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the company shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.
- 14.0 RIGHT OF WAY OR EASEMENTS - The customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of wastewater service.
- 15.0 CUSTOMER BILLING - Bills for wastewater service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. In accordance with Rule 25-30.335, Florida Administrative Code, the utility may not consider a customer delinquent in paying his or her bill until the twenty-first day after the utility has mailed or presented the bill for payment. A municipal or county franchise tax levied upon a water or wastewater public utility shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the utility's bills to its customers in such Municipality or County. If a utility utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the utility shall bill the customer the base facility charge regardless of whether there is any usage.
- 16.0 DELINQUENT BILLS - When it has been determined that a customer is delinquent in paying any bill, wastewater service may be discontinued after the Company has mailed or presented a written notice to the customer in accordance with Rule 25-30.320, Florida Administrative Code.
- 17.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any wastewater service bill rendered by the Company to a customer shall not be accepted by the Company without the simultaneous or concurrent payment of any water service bill rendered by the Company.

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

ISSUING OFFICER

TITLE

(Continued from Sheet No. 9.0)

- 18.0 **TERMINATION OF SERVICE** - When a customer wishes to terminate service on any premises where wastewater service is supplied by the Company with wastewater service, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.
- 19.0 **UNAUTHORIZED CONNECTIONS - WASTEWATER** - Any unauthorized connections to the customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 **ADJUSTMENT OF BILLS** - When a customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be billed to the customer as the case may be pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 21.0 **FILING OF CONTRACTS** - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.
- 22.0 **EVIDENCE OF CONSUMPTION** - The initiation or continuation or resumption of water service to the customer's premises shall constitute the initiation or continuation or resumption of wastewater service to the customer's premises regardless of occupancy.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits	14.0
General Service, GS	12.0
Miscellaneous Service Charges	15.0
Residential Service, RS	13.0
Service Availability Fees and Charges	16.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY**WASTEWATER TARIFF**GENERAL SERVICERATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD -RATESMeter SizeFlat Rate

5/8" x 3/4"	\$ 20.43
Full 3/4"	30.65
1"	51.08
1 1/2"	102.15
2"	163.44
3"	326.88
4"	510.75
6"	1,021.50
8"	1,634.40
10"	2,349.45

MINIMUM CHARGE - The applicable Flat Rate Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING - Original

 ISSUING OFFICER

 TITLE

NAME OF COMPANY

ZELLWOOD STATION WATER UTILITY**WASTEWATER TARIFF****RESIDENTIAL SERVICE****RATE SCHEDULE RS****AVAILABILITY -**

Available throughout the area served by the Company.

APPLICABILITY -

For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS -

Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD -

Monthly

RATES**Meter Size****Flat Rate**

5/8" x 3/4"

\$ 20.43

Full 3/4"

30.65

1"

51.08

1 1/2"

102.15

2"

163.44

3"

326.88

4"

510.75

6"

1,021.50

8"

1,634.40

10"

2,349.45

MINIMUM CHARGE - The applicable Flat Rate Charge**TERMS OF PAYMENT -** Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for wastewater service, service may then be discontinued.**EFFECTIVE DATE -****TYPE OF FILING -** Original_____
ISSUING OFFICER_____
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

SCHEDULE OF CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering wastewater service, the Company may require an applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	(1)	
1"		
1 1/2"		
Over 2"		

Footnote: (1) Zellwood Station Utility waives its right to collect deposits at this time.

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on customer deposits pursuant to Rule 25-30.311(4) and (4a). The Company will pay or credit accrued interest to the customers account during the month of _____ each year.

REFUND OF DEPOSIT - After a residential customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the customer's deposit provided the customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential customer after a continuous service period of 23 months and shall pay interest on the non-residential customer's deposit pursuant to Rule 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a customer's deposit in less than 23 months.

EFFECTIVE DATE -

TYPE OF FILING - Original

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms state herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at a previously served location or reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied prior to reconnection of an existing customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Fee	\$ 15.00
Normal Reconnection Fee	\$ 20.00
Violation Reconnection Fee	\$ 20.00
Premises Visit Fee (in lieu of disconnection)	\$ 15.00

EFFECTIVE DATETYPE OF FILING - Original_____
ISSUING OFFICER_____
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

REFER TO SERVICE AVAIL. POLICY

DESCRIPTION	AMOUNT	SHEET NO./RULE NO.
-------------	--------	--------------------

Guaranteed Revenue Charge

With Prepayment of Service Availability Charges:

Residential-per ERC/month ()GPD..... N/A

All others-per gallon/month..... N/A

Without Prepayment of Service Availability Charges:

Residential-per ERC/month ()GPD..... N/A

All others-per gallon/month..... N/A

Inspection Fee Actual Cost [1]

Main Extension Charge

Residential-per ERC (350 GPD)..... \$ 145.00 22.0

All others-per gallon

or

Residential-per lot ()foot frontage)..... N/A

All others-per front foot N/A

Plan Review Charge Actual Cost [1]

Plant Capacity Charge

Residential-per ERC (250 GPD)..... \$125.00 22.0

All others-per gallon N/A

System Capacity Charge

Residential-per ERC (250 GPD)..... \$ 95.00 22.0

All others-per gallon N/A

[1] Actual Cost is equal to the total cost incurred for services rendered by a customer.

EFFECTIVE DATE -TYPE OF FILING - Original

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF STANDARD FORMS

Sheet No.

APPLICATION FOR WASTEWATER SERVICE	19.0
COPY OF CUSTOMER'S BILL	20.0
CUSTOMER'S GUARANTEE DEPOSIT RECEIPT	18.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

CUSTOMER'S GUARANTEE DEPOSIT RECEIPT

NOT APPLIED FOR

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

APPLICATION FOR WATER SERVICE

Name _____

Telephone Number _____

Billing Address _____

City State

Zip _____

Service Address _____

City

State

Zip _____

Date service should begin _____

Service requested: Water _____ Wastewater _____ Both X

By signing this agreement, the customer agrees to the following:

1. The Company shall not be responsible for the maintenance and operation of the customer's pipes and facilities. The customer agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service; the Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.
2. The Company may refuse or discontinue wastewater service rendered under application made by any member or agent of a household, organization, or business for any of the reasons contained in Rule 25-30.320, Florida Administrative Code. Any unauthorized connections to the customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
3. The customer agrees to abide by all existing Company rules and regulations as contained in the tariff.
4. Bills for wastewater service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. Bills must be paid within 20 days of mailing bills. If payment is not made after five working days written notice, service may be discontinued.
5. When a customer wishes to terminate service on any premises where wastewater is supplied by the Company, the Company may require (oral, written) notice within 15 days prior to the date the customer desires to terminate service.

Signature _____

Date_____
ISSUING OFFICER_____
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

COPY OF CUSTOMER'S BILL

NOT APPLICABLE AT THIS TIME

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF SERVICE AVAILABILITY

Sheet Number

Rule Number

Acceptance of Facilities.....

Availability.....

Construction of Oversized Facilities.....

Customer Connection (Tap-in).....

Customer Installation (Customer Maintained Lines).

Cost Records and "As-Built" Plans.....

Design by Independent Engineers.....

Developer Agreements.....

Easements and Rights-of-Way.....

Extensions Outside Certificated Territory.....

General Information.....

Inspections.....

Obligations of Developer.....

Obligations of Utility.....

Off-Site Facilities.....

On-Site Facilities.....

Refundable Advances.....

Schedule of Fees and Charges..... Go to Sheet No. 16.0

System Design and Construction.....

Transfer of Contributed Property - Bills of Sale..

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF SERVICE AVAILABILITY

Sheet Number

Schedule of Fees and Charges.....
Service Availability Policy.. ..

Go to Sheet No. 16.0
22.0

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

SERVICE AVAILABILITY POLICY

The utility provides wastewater service to Residential and General Service Water Customers.

The wastewater treatment plant and the collection system were installed and constructed by the utility. The utility has a plant capacity charge of \$125.00 per ERC for all customers and the main line extension fee is \$145.00 for all customers cost when wastewater service is requested (see Sheet No. 16.0).

The wastewater reserve capacity fee is \$ 95.00 per ERC and is applicable for all customers (see Sheet No. 16).

ISSUING OFFICER

TITLE

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

EXHIBIT NO.

FPSC
Schedule No. 1
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
1	(1) Wastewater Plant Capacity Charges:			
2				
3	Per ERC - All Customers	\$0.00	\$125	Sch. 4
4				
5	Per Gallon - Residential	\$0.0000	\$0.0000	Sch. 4
6				
7				
8				
9				
10	(2) Main Extension Charges:			
11				
12	Per ERC - All Customers	\$0.00	\$145	Sch. 6
13				
14	Per Gallon - Residential	0.00	\$0.00	
15				
16				
17				
18				
19				
20	(3) Reserve Capacity Charges:			
21				
22	Per ERC	N/A	\$95	Sch. 7, Pg. 3 of 3

SERVICE AVAILABILITY CHARGE ANALYSIS

Company: Zellwood Station
 Locket No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐
 Wastewater

FPSC
 Schedule No. 2
 Page 1 of 1
 Prepared: Chuck Lewis

GROSS BOOK VALUE	1,736,274
LAND	11,484
DEPRECIABLE ASSETS	1,724,790
ACCUMULATED DEPRECIATION TO DATE	295,277
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	1,724,790
NET PLANT AT DESIGN CAPACITY	11,484
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	915,344
MINIMUM LEVEL OF C.I.A.C.	52.72%
C.I.A.C. TO DATE	0
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	0
NET C.I.A.C. TO DATE	0
LEVEL OF C.I.A.C. TO DATE	0.00%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	0
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	189
COMPOSITE DEPRECIATION RATE	5.16%
COMPOSITE C.I.A.C. AMORTIZATION RATE	0.00%
NUMBER OF YEARS TO DESIGN CAPACITY	33.26
EXISTING SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	0
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	0
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	32.03
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	52.72%
NET C.I.A.C. AT DESIGN CAPACITY	6,054
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	45.57
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	75.00%
NET C.I.A.C. AT DESIGN CAPACITY	8,613
C.I.A.C. COLLECTED AT CAPACITY AT EXISTING CHARGE	0
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	915,344
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	0.00%
C.I.A.C. COLLECTED AT CAPACITY AT REQUESTED CHARGE	0
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	915,344
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	0.00%
LAST UPDATE	13-Jan-98

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

EXHIBIT NO.

Company: Zellwood Station
 Docket No.:
 Test Year Ending: 12/31/96
 Historical [X] Projected []

FFSC
 Schedule No. 3
 Page 1 of 1
 Prepared: Check Louis

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity (1)	(3) Main Extension	(4) Total	(5) Supporting Schedules
1	A Gross Book Value	\$828,990	\$915,344	\$1,734,334	Sch. 8
2	B Land	\$11,484	0	\$11,484	Sch. 8
3	C Depreciable Assets	\$808,446	\$915,344	\$1,724,790	
4	D Accumulated Depreciation to Date	\$146,646	\$146,387	\$293,033	Sch. 9
5	E Accumulated Depreciation at Design Capacity	\$808,446	\$915,344	\$1,724,790	
6	F Net Plant at Design Capacity	\$11,484	0	\$11,484	
7					
8	G Transmission & Distribution / Collection Lines		\$915,344	\$915,344	Sch. 8
9	H Minimum Level of CIAC		100.00%	32.72%	
10					
11	I CIAC to Date	0	0	0	Sch. 11
12	J Accumulated Amortization of CIAC to Date	0	0	0	Sch. 11
13	K Am. Amort. of CIAC at Design Capacity	0	0	0	
14					
15	L Future Customers (ERC) to be Connected	189	189	189	Sch. 13
16	M Composite Depreciation Rate	3.35%	4.98%	3.16%	Sch. 10
17					
18					
19	O Existing Service Availability Charge Per ERC	\$0.00	\$0.00	\$0.00	Sch. 14
20	P Level of CIAC at Design Capacity	0.00%	100.00%	0.00%	
21					
22	Q Requested Service Availability Charge Per ERC	\$124.53	\$144.89	\$269.41	
23	R Level of CIAC at Design Capacity	22.04%	100.00%	63.07%	
24			0.00		
25	S Minimum Service Availability Charge Per ERC			\$225.19	
26	T Level of CIAC at Design Capacity			32.72%	
27					
28	U Maximum Service Availability Charge Per ERC			\$320.37	
29	V Level of CIAC at Design Capacity			71.00%	
30					
31					
32	W No. of Customers at Capacity	1,305	1,305	1,305	Sch. 13
33	X Current No. of Customers	1,116	1,116	1,116	Sch. 13
34	Y Annual Growth	6	6	6	Sch. 13
35	Z Calculation of Z	178	157	162	
36	AA Number of Years to Design Capacity	33.26	33.26	33.26	Sch. 13
37	Footnote: (1) Plant Capacity includes General Plant assets and depreciation				

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: Zellwood Station
Docket No.:
Test Year Ending: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 4
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Recap Schedules	(4) Supporting Schedules
1	1996 Ending Balance:			
2				
3	Gross Book Value - Plant (Excluding General Plant)	\$786,444		Sch. 8
4				
5	Less: Accumulated Depreciation	(\$139,724)		Sch. 9
6				
7	Net Plant In Service	\$646,720		
8				
9	Used & Useful %	85.53%		Sch. 13
10				
11	Net Plant - Used & Useful	\$553,145		
12				
13	1996 ERCs	\$1,111		Sch. 12
14				
15	Net Plant Per ERC	\$498		
16				
17	Less: Utility Investment	75.00% (\$374)		
18				
19	Proposed Plant Capacity Fee Per ERC	\$125	Sch. 1, 3	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER

- Based on Used and Useful Historical Plant -

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 5
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
1	1996 Ending Balance:		
2			
3	Gross Book Value - Mains	\$915,344	Sch. 8
4			
5	Less: Accumulated Depreciation - Mains	<u>(\$148,357)</u>	Sch. 9
6			
7	Net Plant In Service - Mains	\$766,957	
8			
9	Used & Useful %	<u>83.9%</u>	MFR's
10			
11	Net Plant - Used & Useful	\$643,532	
12			
13	1996 ERCs	<u>1,111</u>	Sch. 12
14			
15	Net Plant Per ERC - Mains	\$590	
16			
17	Less: Utility Investment	75.00% <u>(345)</u>	
18			
19	Proposed Main Extension Fee Per ERC	<u>\$145</u>	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WASTEWATER

EXHIBIT NO.

Company: Zellwood Station
 Docket No.:
 Test Year End: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 6
 Page 1 of 3
 Preparer: Chuck Lewis

Line No.	Description	Per	Unit	60 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
1	METER INSTALLATIONS:								
2									
3	1								
4									
5									
6									
7									
8									
9									
11									
12									

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

- Calculation of Charge per ERC -

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☐ Projected ☒

FPSC
Schedule No. 7
Page 1 of 3
Prepared: Chuck Lewis

Line No.	INPUT DATA	PLANT	T&D
1	Net Plant - Non Used & Useful	674,284.00	766,957.00
2	Less: CIAC on Remaining ERCs	(23,513.40)	(27,357.77)
3	Cost of Qualifying Assets	650,770.60	739,599.23
4	Future ERCs	188.82	188.82
4	Annual Depreciation Expense	42,093.00	45,025.00
5	Less: CIAC Amortization	0.00	0.00
6	Net Depreciation Expense	42,093.00	45,025.00
Monthly Reserve Capacity Charge Per ERC:		\$ 45.15	49.62
7	Rate of Return	0.08	
8	Weighted Cost of Equity	0.00	
9	Federal Income Tax Rate	0.00	
10	State Income Tax Rate	0.00	
11	Annual Property Tax	500.00	
12	Other Costs	0.00	
13	Depreciation Rate	0.05	

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

- Calculation of Charge per ERC -

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 7
Page 2 of 3
Preparer: Chuck Lewis

CALCULATION OF PLANT RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 650,770.60	Annual Depreciation Expense:	\$ 42,093.00
Divided By Future ERC:	188.82	Future ERC's:	188.82
Cost/ERC:	\$ 3,446.46	Annual Depr. Cost per ERC:	\$ 223.92
Multiply By Rate of Return:	0.08		
Annual Return Per ERC:	\$ 273.91	Annual Property Tax Expense:	\$ 500.00
Annual Reduction in Return:	\$ 17.72	Future ERC's:	188.82
(Annual Depreciation Expense per ERC Times Rate of Return)		Annual Prop. Tax per ERC:	\$ 2.65
Federal Tax Rate:	0.00	Weighted Cost of Equity:	0.00
Effective State Tax Rate:	0.00	Divided by Rate of Return:	0.08
Total Tax Rate:	0.00	% of Equity in Return:	0.00
Effective Tax on Return:	0.00	Other Costs:	\$ 0.00
(Equity % Times Tax Rate)		Future ERC's:	188.82
Provision For Tax:	0.00	Cost per ERC:	\$ 0.00
(Tax on Return/(1-Total Tax Rate))			

CALCULATION OF T&D RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 739,599.23	Annual Depreciation Expense:	\$ 45,025.00
Divided By Future ERC:	188.82	Future ERC's:	188.82
Cost/ERC:	\$ 3,916.89	Annual Depr. Cost per ERC:	\$ 238.45
Multiply By Rate of Return:	0.08		
Annual Return Per ERC:	\$ 311.30		
Annual Reduction in Return:	\$ 18.95		
(Annual Depreciation Expense per ERC Times Rate of Return)			
Federal Tax Rate:	0.00	Weighted Cost of Equity:	0.00
Effective State Tax Rate:	0.00	Divided by Rate of Return:	0.08
Total Tax Rate:	0.00	% of Equity in Return:	0.00
Effective Tax on Return:	0.00	Other Costs:	\$ 0.00
(Equity % Times Tax Rate)		Future ERC's:	188.82
Provision For Tax:	0.00	Cost per ERC:	\$ 0.00
(Tax on Return/(1-Total Tax Rate))			

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE**- Calculation of Charge per ERC -**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 7
Page 3 of 3
Preparer: Chuck Lewis

CALCULATION OF RESERVE CAPACITY FEES	PLANT	T&D
Unfunded Other Costs:	\$ \$0.00	\$ \$0.00
Unfunded Annual Depreciation:	\$222.92	\$238.45
Unfunded Property Tax:	\$2.65	\$0.00
Subtotal Unfunded Annual Expense:	\$ \$225.57	\$ \$238.45
Unfunded Expenses Prior Year:	\$0.00	\$0.00
Total Unfunded Expenses:	\$ \$225.57	\$ \$238.45
Return on Expenses Current Year:	\$17.93	\$18.95
Return on Expenses Prior Year:	\$0.00	\$0.00
Return on Plant Current Year:	\$273.91	\$311.30
Earnings Prior Year:	\$0.00	\$0.00
Compound Earnings from Prior Year:	\$0.00	\$0.00
Total Compounded Earnings:	\$ \$291.84	\$ \$330.25
Earnings Expansion Factor for Tax:	\$1.00	\$1.00
Revenue Required to Fund Earnings:	\$ \$291.84	\$ \$330.25
Revenue Required to Fund Expenses:	\$225.57	\$238.45
Subtotal	\$ \$517.41	\$ \$568.70
Divided by Factor for Gross Receipts Tax:	\$0.96	\$0.96
ERC Annual Reserve Capacity Charge:	\$ \$541.79	\$ \$595.50
Monthly Reserve Capacity Charge Per ERC:	\$ \$45.15	\$ \$49.62

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: Zellwood Station
 Deck# No.:
 Test Year End: 12/31/96
 Historical [X] Projected []

FFBC
 Schedule No. 8
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Balance	(3) Plant Capacity	(4) Main Extension	(5) Service & Motors	(6) Service Installation	(7) Supporting Schedule
1							
2	351.1 Organization	887,748	87,748				MFR A-5
3	352.1 Franchise	88,113	8,113				
4	389.1 Other Plant & Misc.	0	0				
5	COLLECTOR PLANT	0					
6	353.3 Land	111,484		11,484			
7	354.2 Structures & Improvements	88,748		6,748			
8	360.2 Collection Serves - P	887,816		887,815			
9	361.2 Collection Serves - G	28,500		28,500			
10	362.2 Special Collecting	0		0			
11	363.2 Services to Customers	0		0			
12	364.2 Flow Measuring Devices	0		0			
13	365.2 Flow Measuring Installation	0		0			
14	389.2 Other Plant & Misc.	0		0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0					
17	354.3 Structures & Improvements	0	0				
18	370.3 Raising Walls	0	0				
19	371.3 Pumping Equipment	22,618	2,619				
20	389.3 Other Plant & Misc.	888	88				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0				
23	354.4 Structures & Improvements	188	188				
24	388.4 Treatment & Disposal	887,878	887,878				
25	381.4 Plant Serves	0	0				
26	382.4 Outfall Sewer Lines	0	0				
27	389.4 Other Plant & Misc.	0	0		0	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0					
30	354.5 Structures & Improvements	22,483					
31	390.5 Office Furniture & Equipment	11,181					
32	390.51 Computer Equipment	0					
33	391.5 Transportation Equipment	11,288					
34	392.5 Storm Equipment	0					
35	393.5 Tools, Shop & Garage	23,863					
36	394.5 Laboratory Equipment	0					
37	395.5 Power Operated Equipment	0					
38	396.5 Communications Equipment	0					
39	397.5 Miscellaneous Equipment	0					
40	398.5 Other Tugable Plant	238,888					
41							
42							
43							
44	Subtotal	1,736,374	786,644	915,344	0	0	
45							
46	Future Cost / CWIP	0	0	0	0	0	
47							
48	Total	1,736,374	786,644	915,344	0	0	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: Zellwood Station
 Docket No.:
 Test Year End: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 9
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	351.1 Organization	22,987	22,987				MPR A-9
3	352.1 Franchise	6,376	6,376				
4	389.1 Other Plant & Misc.	0	0				
5	COLLECTION PLANT						
6	353.2 Land	0		0			
7	354.2 Structures & Improvements	541		541			
8	361.2 Collection Serves - P	147,188		147,188			
9	361.2 Collection Serves - G	738		738			
10	362.2 Special Collecting	0		0			
11	363.2 Services to Customers	0		0			
12	364.2 Flow Measuring Devices	0		0			
13	365.2 Flow Measuring Installation	0		0			
14	389.2 Other Plant & Misc.	0		0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0					
17	354.3 Structures & Improvements	0	0				
18	370.3 Borehole Wells	0	0				
19	371.3 Pumping Equipment	33	33				
20	389.3 Other Plant & Misc.	0	0				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0				
23	354.4 Structures & Improvements	3	3				
24	388.4 Treatment & Disposal	110,313	110,313				
25	381.4 Plant Serves	0	0				
26	382.4 Outfall Sewer Lines	0	0			0	
27	389.4 Other Plant & Misc.	10	10		10		
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0					
30	354.5 Structures & Improvements	244					
31	390.5 Office Furniture & Equipment	464					
32	390.51 Computer Equipment	0					
33	391.5 Transportation Equipment	448					
34	392.5 Store Equipment	0					
35	393.5 Tools, Shop & Garage	802					
36	394.5 Laboratory Equipment	0					
37	395.5 Power Operated Equipment	0					
38	396.5 Communications Equipment	0					
39	397.5 Miscellaneous Equipment	0					
40	398.5 Other Tangible Plant	1,208					
41		0.00					
42							
43							
44	Total	225,277	139,724	148,367	10	0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: Edgewood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FWOC
 Schedule No. 10
 Page 1 of 1
 Preparer: Check Leach

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedule
1	INTANGIBLE PLANT						
2	351.1 Organization	\$5,833	5,833				MFR B-13
3	352.1 Franchise	\$1,633	1,633				
4	389.1 Other Plant & Misc.		0				
5	COLLECTION PLANT						
6	353.2 Land	\$0		0			
7	354.2 Structures & Improvements	\$169		169			
8	369.2 Collection System - F	\$43,381		43,381			
9	361.2 Collection System - G	\$1,475		1,475			
10	362.2 Special Collecting			0			
11	363.2 Services to Customers			0			
12	364.2 Flow Measuring Devices			0			
13	365.2 Flow Measuring Installation			0			
14	369.2 Other Plant & Misc.			0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	\$0					
17	354.3 Structures & Improvements		0				
18	370.3 Reaching Wells		0				
19	371.3 Pumping Equipment	\$218	218				
20	389.3 Other Plant & Misc.		0				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	\$0	0				
23	354.4 Structures & Improvements	\$5	5				
24	369.4 Treatment & Disposal	\$34,304	34,304				
25	361.4 Plant System		0				
26	362.4 Outfall Sewer Lines		0			0	
27	369.4 Other Plant & Misc.	\$10	10				
28	GENERAL PLANT						
29	353.5 Land & Land Rights	\$0					
30	354.5 Structures & Improvements	\$62					
31	360.5 Office Furniture & Equipment	\$118					
32	360.51 Computer Equipment						
33	361.5 Transportation Equipment	\$250					
34	362.5 Heavy Equipment						
35	363.5 Tools, Shop & Outage	\$304					
36	364.5 Laboratory Equipment						
37	365.5 Power Operated Equipment						
38	366.5 Communications Equipment						
39	367.5 Miscellaneous Equipment						
40	368.5 Other Tangible Plant	\$1,315					
41							
42							
43							
44	Total Depreciation Expense	\$9,877	\$3,893	\$15,825	\$0	\$0	
45							
46	1996 Average Depreciable Plant	1,724,799	798,444	993,569	\$0	\$0	
47							
48	Composite Depreciation Rate	5.10%	3.39%	4.95%	0.00%	0.00%	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: Yellowknife Station
 Budget No.:
 Test Year Ending: 11/30/96
 Material: ☒ Projected: ☐

FFSC
 Schedule No. 11
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedule
1	Plant Capacity Charge	0	0	MFR A-12, Col 2
2				
3	Line / Main Extension Charge	0	0	MFR A-14, Col 3
4				
5	Motor Installation Charge	0	0	
6				
7	Contributed Lines	0	0	
8				
9	Contributed Property	0	0	
10				
11	Service Installation Charge	0	0	
12				
13				
14				
15	Total Water CIAC	0	0	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: Zellwood Station
 District No.:
 Test Year End: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 12
 Page 1 of 1
 Preparer:

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedule
1	Residential:				
2					
3	5/8" x 3/4"	996	1.0	996	
4	3/4"	0	1.5	0	
5	1"	7	2.5	18	
6	1 1/2"	0	5.0	0	
7	2"	7	8.0	56	
8	3"	1	16.0	16	
9	4"	1	25.0	25	
10	6"	0	50.0	0	
11	8"	0	80.0	0	
12	10"	0	115.0	0	
13	Subtotal	1,012		1,111	
14					
15					
16					
17	General/Industrial/Commercial & Wholesale:				
18					
19					
20	5/8" x 3/4"	0	1.0	0	
21	3/4"	0	1.5	0	
22	1"	0	2.5	0	
23	1 1/2"	0	5.0	0	
24	2"	0	8.0	0	
25	3"	0	16.0	0	
26	4"	0	25.0	0	
27	6"	0	50.0	0	
28	8"	0	80.0	0	
29	10"	0	115.0	0	
30	Subtotal	0		0	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: Edgewood Station
 District No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 13
 Page 1 of 1
 Preparer: Check Lewis

Line No.	(1) Wastewater Treatment Plant / Collection Main	(2) Amount	(3) Supporting Schedule
1	Wastewater Treatment Plant:		
2			
3	1996 ERCs	1,111	Sch. 12
4	Margin Reserve Factor	1.005	
5			
6	Current ERCs Plus Margin Reserve	1,116	
7			
8	Used & Unused Percentages	85.53%	
9			
10	Plant Capacity in ERCs	1,305	
11			
12	Future ERCs	189	
13			
14	Projected Average Annual Growth in ERCs	6	
15			
16	Number of Years to Design Capacity	33.36	
17			
18			
19	Collection Main:		
20			
21	1996 ERCs	1,111	Sch. 21
22	Margin Reserve Factor	1	
23			
24	Current ERCs with Margin Reserve	1,116	
25			
26	Permitted No. of Lots/ERCs	189	MFR P-5
27			
28	Add: Lots Under Construction	0	
29			
30	Total Permitted No. of Lots/ERCs	1,305	
31	@ 12/31/96		
32			
33	Future ERCs	189	
34			
35	Projected Average Annual Growth in ERCs	6	
36			
37	Number of Years to Design Capacity	33.36	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 14
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1

Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 15
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

- | | |
|---|--|
| 1 | All Developer Agreements are designed to result in Contributed |
| 2 | Property, other than the approved System Capacity Charges, |
| 3 | within the next 24 months. |

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 16
Page 1 of 1
Prepared: Chuck Lewis

(1)

Line
No.

Description

- 1 See Attached
- 2 F.D.E.P. Pos Permit

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 17
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1

NONE

SCHEDULE OF MANDATED PLANT UPGRADES

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 18
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1

Not Applicable

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: Zellwood Station
Docket No.:
Test Year Ended:12/31/96
Historical [X] Projected []

FP&C
Schedule No. 19
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Year	(2) # New ERC's	(3) Total ERC's
1	1995		994
2	1996	7	1001
3	1997	-5	996
4	1998	3	999
5	1999	3	1002
6	2000	3	1005
7	2001	3	1008
8	2002	3	1011
9	2003	3	1014
10	2004	3	1017
11	2005	3	1020
12	2006	3	1023
13	2007	3	1026
14	2008	3	1029
15	2009	3	1032
16	2010	3	1035
17	2011	3	1038
18	2012	3	1041
19	2013	3	1044
20	2014	3	1047
21	2015	3	1050
22	2016	3	1053
23	2017	3	1056
24	2018	3	1059
25	2019	3	1062
26	2020	3	1065
27	2021	3	1068
28	2022	3	1071
29	2023	3	1074
30	2024	3	1077
31	2025	3	1080
32	2026	3	1083
33	2027	3	1086
34	2028	3	1089
35	2029	3	1092
36	2030	3	1095
37	2031	3	1098
38	2032	3	1101
39	2033	3	1104
40	2034	3	1107
41	2035	3	1110
42	2036	3	1113
43	2037	3	1116
44	2038	3	1119
45	2039	3	1122
46	2040	3	1125

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 20
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1 See proposed Tariff Sheets

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐

EXHIBIT NO.

FPSC
 Schedule No. 1
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
1	(1) Wastewater Plant Capacity Charges:			
2				
3	Per ERC - All Customers	\$0.00	\$125	Sch. 4
4				
5	Per Gallon - Residential	\$0.0000	\$0.0000	Sch. 4
6				
8				
9				
10	(2) Main Extension Charges:			
11				
12	Per ERC - All Customers	\$0.00	\$145	Sch. 6
13				
14	Per Gallon - Residential	0.00	\$0.00	
15				
17				
18				
19				
20	(3) Reserve Capacity Charges:			
21				
22	Per ERC	N/A	\$95	Sch. 7, Pg. 3 of 3

SERVICE AVAILABILITY CHARGE ANALYSIS

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐
 Wastewater

FPSC
 Schedule No. 2
 Page 1 of 1
 Preparer: Chuck Lewis

GROSS BOOK VALUE	1,736,274
LAND	11,484
DEPRECIABLE ASSETS	1,724,790
ACCUMULATED DEPRECIATION TO DATE	295,277
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	1,724,790
NET PLANT AT DESIGN CAPACITY	11,484
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	915,344
MINIMUM LEVEL OF C.I.A.C.	52.72%
C.I.A.C. TO DATE	0
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	0
NET C.I.A.C. TO DATE	0
LEVEL OF C.I.A.C. TO DATE	0.00%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	0
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	189
COMPOSITE DEPRECIATION RATE	5.16%
COMPOSITE C.I.A.C. AMORTIZATION RATE	0.00%
NUMBER OF YEARS TO DESIGN CAPACITY	33.26
EXISTING SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	0
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	0
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	32.03
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	52.72%
NET C.I.A.C. AT DESIGN CAPACITY	6,054
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	45.57
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	75.00%
NET C.I.A.C. AT DESIGN CAPACITY	8,613
C.I.A.C. COLLECTED AT CAPACITY AT EXISTING CHARGE	0
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	915,344
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	0.00%
C.I.A.C. COLLECTED AT CAPACITY AT REQUESTED CHARGE	0
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	915,344
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	0.00%
LAST UPDATE	13-Jan-98

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

EXHIBIT NO.

Company: Zithwood Station
 District No.:
 Test Year Ending: 12/31/96
 Hierarchal | X | Projected | |

FFRC
 Schedule No. 3
 Page 1 of 1
 Preparer: Check Levels

Line No.	Test of Service Availability Charges	(2) Plant Capacity (1)	(3) Make Estimates	(4) Total	(5) Supporting Schedules
1	A Gross Book Value	\$820,920	\$915,344	\$1,736,274	Sch. 8
2	B Land	\$11,484	\$0	\$11,484	Sch. 8
3	C Depreciable Assets	\$809,436	\$915,344	\$1,724,780	Sch. 8
4	D Accumulated Depreciation to Date	\$146,646	\$146,387	\$293,033	Sch. 9
5	E Accumulated Depreciation at Design Capacity	\$809,436	\$915,344	\$1,724,780	Sch. 9
6	F Net Plant at Design Capacity	\$11,484	\$0	\$11,484	Sch. 8
7	G Transmission & Distribution / Collection Lines		\$915,344	\$915,344	Sch. 8
8	H Maximum Level of CIAC		100.00%	52.72%	Sch. 11
9	I CIAC to Date	\$0	\$0	\$0	Sch. 11
10	J Accumulated Amortization of CIAC to Date	\$0	\$0	\$0	Sch. 11
11	K Acc. Asset of CIAC at Design Capacity	\$0	\$0	\$0	Sch. 13
12	L Future Customers (ERC) to be Connected	189	189	189	Sch. 10
13	M Composite Depreciation Rate	5.35%	4.98%	5.16%	Sch. 14
14	N Existing Service Availability Charge Per ERC	\$0.00	\$0.00	\$0.00	Sch. 14
15	O Level of CIAC at Design Capacity	0.00%	100.00%	0.00%	Sch. 14
16	P Requested Service Availability Charge Per ERC	\$124.33	\$144.89	\$269.41	Sch. 13
17	Q Level of CIAC at Design Capacity	22.04%	100.00%	63.07%	Sch. 13
18	R Maximum Service Availability Charge Per ERC		0.00	\$223.19	Sch. 13
19	S Level of CIAC at Design Capacity			52.72%	Sch. 13
20	T Maximum Service Availability Charge Per ERC			\$320.37	Sch. 13
21	U Level of CIAC at Design Capacity			71.00%	Sch. 13
22	V No. of Customers at Capacity	L,305	L,305	L,305	Sch. 13
23	W Current No. of Customers	L,116	L,116	L,116	Sch. 13
24	X Annual Growth	6	6	6	Sch. 13
25	Y Calculation of Z	148	157	162	Sch. 13
26	Z Number of Years to Design Capacity	33.26	33.26	33.26	Sch. 13
27	AA				
28	Freewater: (1) Plant Capacity includes General Plant assets and depreciation				

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 4
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Recap Schedules	(4) Supporting Schedules
1	1996 Ending Balance:			
2				
3	Gross Book Value - Plant (Excluding General Plant)	\$786,444		Sch. 8
4				
5	Less: Accumulated Depreciation	(\$139,724)		Sch. 9
6				
7	Net Plant In Service	\$646,720		
8				
9	Used & Useful %	85.53%		Sch. 13
10				
11	Net Plant - Used & Useful	\$553,145		
12				
13	1996 ERCs	\$1,111		Sch. 12
14				
15	Net Plant Per ERC	\$498		
16				
17	Less: Utility Investment	75.00% (\$374)		
18				
19	Proposed Plant Capacity Fee Per ERC	\$125	Schs. 1, 3	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER

- Based on Used and Useful Historical Plant -

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 5
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
1	1996 Ending Balance:		
2			
3	Gross Book Value - Mains	\$915,344	Sch. 8
4			
5	Less: Accumulated Depreciation - Mains	<u>(\$148,387)</u>	Sch. 9
6			
7	Net Plant In Service - Mains	\$766,957	
8			
9	Used & Useful %	<u>83.9%</u>	MFR's
10			
11	Net Plant - Used & Useful	\$643,582	
12			
13	1996 ERCs	<u>1,111</u>	Sch. 12
14			
15	Net Plant Per ERC - Mains	\$580	
16			
17	Less: Utility Investment	75.00% <u>(\$435)</u>	
18			
19	Proposed Main Extension Fee Per ERC	<u><u>\$145</u></u>	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WASTEWATER

EXHIBIT NO.

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 6
 Page 1 of 2
 Preparer: Chuck Lewis

Line No.	Descriptions	Per	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
1	METER INSTALLATIONS:								
2									
3	1								
4									
5									
6									
7									
8									
9									
11									
12									

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE
- Calculation of Charge per ERC -

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 7
Page 1 of 3
Preparer: Chuck Lewis

Line No.	INPUT DATA	PLANT	T&D
1	Net Plant - Non Used & Useful	674,284.00	766,957.00
2	Less: CIAC on Remaining ERCs	(23,513.40)	(27,357.77)
3	Cost of Qualifying Assets	650,770.60	739,599.23
4	Future ERCs	188.82	188.82
4	Annual Depreciation Expense	42,093.00	45,025.00
5	Less: CIAC Amortization	0.00	0.00
6	Net Depreciation Expense	42,093.00	45,025.00
Monthly Reserve Capacity Charge Per ERC:		\$ 45.15	49.62
7	Rate of Return	0.08	
8	Weighted Cost of Equity	0.00	
9	Federal Income Tax Rate	0.00	
10	State Income Tax Rate	0.00	
11	Annual Property Tax	500.00	
12	Other Costs	0.00	
13	Depreciation Rate	0.05	

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

- Calculation of Charge per ERC -

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 7
Page 2 of 3
Preparer: Chuck Lewis

CALCULATION OF PLANT RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 650,770.60	Annual Depreciation Expense:	\$ 42,093.00
Divided By Future ERC:	188.82	Future ERC's:	188.82
Cost/ERC:	\$ 3,446.46	Annual Depr. Cost per ERC:	\$ 222.92
Multiply By Rate of Return:	0.08		
Annual Return Per ERC:	\$ 273.91	Annual Property Tax Expense:	\$ 500.00
Annual Reduction in Return:	\$ 17.72	Future ERC's:	188.82
(Annual Depreciation Expense per ERC Times Rate of Return)		Annual Prop. Tax per ERC:	\$ 2.65
Federal Tax Rate:	0.00	Weighted Cost of Equity:	0.00
Effective State Tax Rate:	0.00	Divided by Rate of Return:	0.08
Total Tax Rate:	0.00	% of Equity in Return:	0.00
Effective Tax on Return:	0.00	Other Costs:	\$ 0.00
(Equity % Times Tax Rate)		Future ERC's:	188.82
Provision For Tax:	0.00	Cost per ERC:	\$ 0.00
(Tax on Return/(1-Total Tax Rate))			

CALCULATION OF T&D RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 739,599.23	Annual Depreciation Expense:	\$ 45,025.00
Divided By Future ERC:	188.82	Future ERC's:	188.82
Cost/ERC:	\$ 3,916.89	Annual Depr. Cost per ERC:	\$ 238.45
Multiply By Rate of Return:	0.08		
Annual Return Per ERC:	\$ 311.30		
Annual Reduction in Return:	\$ 18.95		
(Annual Depreciation Expense per ERC Times Rate of Return)			
Federal Tax Rate:	0.00	Weighted Cost of Equity:	0.00
Effective State Tax Rate:	0.00	Divided by Rate of Return:	0.08
Total Tax Rate:	0.00	% of Equity in Return:	0.00
Effective Tax on Return:	0.00	Other Costs:	\$ 0.00
(Equity % Times Tax Rate)		Future ERC's:	188.82
Provision For Tax:	0.00	Cost per ERC:	\$ 0.00
(Tax on Return/(1-Total Tax Rate))			

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE**- Calculation of Charge per ERC -**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ **Projected** ☐

FPSC
Schedule No. 7
Page 3 of 3
Preparer: Chuck Lewis

CALCULATION OF RESERVE CAPACITY FEES	PLANT	T&D
Unfunded Other Costs:	\$ \$0.00	\$ \$0.00
Unfunded Annual Depreciation:	\$222.92	\$238.45
Unfunded Property Tax:	\$2.65	\$0.00
	<hr/>	<hr/>
Subtotal Unfunded Annual Expense:	\$ \$225.57	\$ \$238.45
Unfunded Expenses Prior Year:	\$0.00	\$0.00
	<hr/>	<hr/>
Total Unfunded Expenses:	\$ \$225.57	\$ \$238.45
	<hr/>	<hr/>
Return on Expenses Current Year:	\$17.93	\$18.95
Return on Expenses Prior Year:	\$0.00	\$0.00
Return on Plant Current Year:	\$273.91	\$311.30
Earnings Prior Year:	\$0.00	\$0.00
Compound Earnings from Prior Year:	\$0.00	\$0.00
	<hr/>	<hr/>
Total Compounded Earnings:	\$ \$291.84	\$ \$330.25
Earnings Expansion Factor for Tax:	\$1.00	\$1.00
	<hr/>	<hr/>
Revenue Required to Fund Earnings:	\$ \$291.84	\$ \$330.25
Revenue Required to Fund Expenses:	\$225.57	\$238.45
	<hr/>	<hr/>
Subtotal	\$ \$517.41	\$ \$568.70
Divided by Factor for Gross Receipts Tax:	\$0.96	\$0.96
	<hr/>	<hr/>
ERC Annual Reserve Capacity Charge:	\$ \$541.79	\$ \$595.50
	<hr/>	<hr/>
Monthly Reserve Capacity Charge Per ERC:	\$ \$45.15	\$ \$49.62

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 8
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Motors	(6) Service Installation	(7) Supporting Schedules
1							
2	351.1 Organization	\$87,748	\$7,748				MFR A-5
3	352.1 Franchise	\$8,113	\$,113				
4	389.1 Other Plant & Misc.	\$0	0				
5	COLLECTION PLANT	\$0					
6	353.2 Land	\$11,484		11,484			
7	354.2 Structures & Improvements	\$6,745		6,745			
8	360.2 Collection Sewers - F	\$867,615		867,615			
9	361.2 Collection Sewers - G	\$29,500		29,500			
10	362.2 Special Collecting	\$0		0			
11	363.2 Services to Customers	\$0		0			
12	364.2 Flow Measuring Devices	\$0		0			
13	365.2 Flow Measuring Installation	\$0		0			
14	389.2 Other Plant & Misc.	\$0		0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	\$0					
17	354.3 Structures & Improvements	\$0	0				
18	370.3 Receiving Wells	\$0	0				
19	371.3 Pumping Equipment	\$2,619	2,619				
20	389.3 Other Plant & Misc.	\$98	98				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	\$0	0				
23	354.4 Structures & Improvements	\$188	188				
24	380.4 Treatment & Disposal	\$687,678	687,678				
25	381.4 Plant Sewers	\$0	0				
26	382.4 Outfall Sewer Lines	\$0	0				
27	389.4 Other Plant & Misc.	\$0	0		0	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	\$0					
30	354.5 Structures & Improvements	\$2,483					
31	390.3 Office Furniture & Equipment	\$1,191					
32	390.31 Computer Equipment	\$0					
33	391.3 Transportation Equipment	\$1,290					
34	392.3 Store Equipment	\$0					
35	393.3 Tools, Shop & Garage	\$3,063					
36	394.3 Laboratory Equipment	\$0					
37	395.3 Power Operated Equipment	\$0					
38	396.3 Communications Equipment	\$0					
39	397.3 Miscellaneous Equipment	\$0					
40	398.3 Other Tangible Plant	\$28,508					
41							
42							
43							
44	Subtotal	1,736,274	786,444	915,344	0	0	
45							
46	Future Cost / CWIP	0	0	0	0	0	
47							
48	Total	1,736,274	786,444	915,344	0	0	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: Zellwood Station
 Decklet No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 9
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	351.1 Organization	22,987	22,987				MFR A-9
3	352.1 Purchase	6,376	6,376				
4	389.1 Other Plant & Misc.	0	0				
5	COLLECTION PLANT	0					
6	353.2 Land	0		0			
7	354.2 Structures & Improvements	541		541			
8	360.2 Collection Sewers - F	147,108		147,108			
9	361.2 Collection Sewers - G	738		738			
10	362.2 Special Collecting	0		0			
11	363.2 Services to Customers	0		0			
12	364.2 Flow Measuring Devices	0		0			
13	365.2 Flow Measuring Installation	0		0			
14	389.2 Other Plant & Misc.	0		0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0					
17	354.3 Structures & Improvements	0	0				
18	370.3 Receiving Wells	0	0				
19	371.3 Pumping Equipment	33	33				
20	389.3 Other Plant & Misc.	0	0				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0				
23	354.4 Structures & Improvements	5	5				
24	380.4 Treatment & Disposal	110,313	110,313				
25	381.4 Plant Sewers	0	0				
26	382.4 Outfall Sewer Lines	0	0			0	
27	389.4 Other Plant & Misc.	10	10		10		
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0					
30	354.5 Structures & Improvements	244					
31	390.5 Office Furniture & Equipment	464					
32	390.51 Computer Equipment	0					
33	391.5 Transportation Equipment	448					
34	392.5 Stores Equipment	0					
35	393.5 Tools, Shop & Garage	802					
36	394.5 Laboratory Equipment	0					
37	395.5 Power Operated Equipment	0					
38	396.5 Communications Equipment	0					
39	397.5 Miscellaneous Equipment	0					
40	398.5 Other Tangible Plant	5,208					
41		0.00					
42							
43							
44	Total	295,777	139,724	148,387	10	0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: Edwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 10
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	351.1 Organization	\$5,853	5,853				MFR B-13
3	352.1 Franchise	\$1,623	1,623				
4	389.1 Other Plant & Misc.		0				
5	COLLECTION PLANT						
6	353.2 Land	\$0		0			
7	354.2 Structures & Improvements	\$169		169			
8	360.2 Collection Sewers - F	\$43,381		43,381			
9	361.2 Collection Sewers - G	\$1,475		1,475			
10	362.2 Special Collecting			0			
11	363.2 Services to Customers			0			
12	364.2 Flow Measuring Devices			0			
13	365.2 Flow Measuring Installation			0			
14	389.2 Other Plant & Misc.			0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	\$0					
17	354.3 Structures & Improvements		0				
18	370.3 Receiving Wells		0				
19	371.3 Pumping Equipment	\$218	218				
20	389.3 Other Plant & Misc.		0				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	\$0	0				
23	354.4 Structures & Improvements	\$5	5				
24	380.4 Treatment & Disposal	\$34,384	34,384				
25	381.4 Plant Sewers		0				
26	382.4 Outfall Sewer Lines		0			0	
27	389.4 Other Plant & Misc.	\$10	10				
28	GENERAL PLANT						
29	353.5 Land & Land Rights	\$0					
30	354.5 Structures & Improvements	\$62					
31	390.5 Office Furniture & Equipment	\$118					
32	390.51 Computer Equipment						
33	391.5 Transportation Equipment	\$230					
34	392.5 Storage Equipment						
35	393.5 Tools, Shop & Garage	\$104					
36	394.5 Laboratory Equipment						
37	395.5 Power Operated Equipment						
38	396.5 Communications Equipment						
39	397.5 Miscellaneous Equipment						
40	398.5 Other Tangible Plant	\$1,325					
41							
42							
43							
44	Total Depreciation Expense	\$69,977	42,093	45,024	0	0	
45							
46	1996 Average Depreciable Plant	1,724,799	786,444	903,860	0	0	
47							
48	Composite Depreciation Rate	5.10%	5.32%	4.98%	0.00%	0.00%	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: Zellwood Station
 Debit No.:
 Test Year Ended: 12/31/96
 Historical ☒ Projected ☐

FPSC
 Schedule No. 11
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Ending CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Charges	0	0	MFR A-12, Col 2
2				
3	Line / Main Extension Charges	0	0	MFR A-14, Col 3
4				
5	Motor Installation Charges	0	0	
6				
7	Contributed Lines	0	0	
8				
9	Contributed Property	0	0	
10				
11	Service Installation Charges	0	0	
12				
13				
14				
15	Total Water CIAC	0	0	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC
Schedule No. 12
Page 1 of 1
Preparer:

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
1	Residential:				
2					
3	5/8" x 3/4"	996	1.0	996	
4	3/4"	0	1.5	0	
5	1"	7	2.5	18	
6	1 1/2"	0	5.0	0	
7	2"	7	8.0	56	
8	3"	1	16.0	16	
9	4"	1	25.0	25	
10	6"	0	50.0	0	
11	8"	0	80.0	0	
12	10"	0	115.0	0	
13	Subtotal	1,012		1,111	
14					
15					
16					
17					
18	General/Multi-Family/ & Wholesale:				
19					
20	5/8" x 3/4"	0	1.0	0	
21	3/4"	0	1.5	0	
22	1"	0	2.5	0	
23	1 1/2"	0	5.0	0	
24	2"	0	8.0	0	
25	3"	0	16.0	0	
26	4"	0	25.0	0	
27	6"	0	50.0	0	
28	8"	0	80.0	0	
29	10"	0	115.0	0	
30	Subtotal	0		0	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 13
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Wastewater Treatment Plant / Collection Main	(2) Amount	(3) Supporting Schedule
1	Wastewater Treatment Plant:		
2			
3	1996 ERCs	1,111	Sch. 12
4	Margin Reserve Factor	1.005	
5	Current ERCs Plus Margin Reserve	1,116	
6			
7	Used & Useful Percentage	85.53%	
8			
9	Plant Capacity in ERCs	1,305	
10			
11	Future ERCs	189	
12			
13	Projected Average Annual Growth in ERCs	6	
14			
15	Number of Years to Design Capacity	33.26	
16			
17			
18	Collection Main:		
19			
20			
21	1996 ERCs	1,111	Sch. 21
22	Margin Reserve Factor	1	
23	Current ERCs with Margin Reserve	1,116	
24			
25	Permitted No. of Lots/ERCs	189	MFR F-5
26			
27	Add: Lots Under Construction	0	
28			
29	Total Permitted No. of Lots/ERCs	1,305	
30	@ 12/31/96		
31			
32	Future ERCs	189	
33			
34	Projected Average Annual Growth in ERCs	6	
35			
36	Number of Years to Design Capacity	33.26	
37			

SCHEDULE OF DEVELOPER AGREEMENTS

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 14
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1

Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 15
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1	All Developer Agreements are designed to result in Contributed
2	Property, other than the approved System Capacity Charges,
3	within the next 24 months.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 16
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

- | | |
|---|---------------------|
| 1 | See Attached |
| 2 | F.D.E.P. Pos Permit |

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ **Projected** ☐

FPSC
Schedule No. 17
Page 1 of 1
Preparer: Chuck Lawie

(1)

**Line
No.**

Description

1

NONE

SCHEDULE OF MANDATED PLANT UPGRADES

Company: Zeilwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ **Projected** ☐

FPSC
Schedule No. 18
Page 1 of 1
Preparer: Chuck Lewis

(1)

**Line
No.**

Description

1

Not Applicable

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: Zellwood Station
Docket No.:
Test Year Ended:12/31/96
Historical [X] Projected []

FPSC
Schedule No. 19
Page 1 of 1
Preparer: Chuck Lewis

Line No.	(1) Year	(2) # New ERC's	(3) Total ERC's
1	1995		994
2	1996	7	1001
3	1997	-5	996
4	1998	3	999
5	1999	3	1002
6	2000	3	1005
7	2001	3	1008
8	2002	3	1011
9	2003	3	1014
10	2004	3	1017
11	2005	3	1020
12	2006	3	1023
13	2007	3	1026
14	2008	3	1029
15	2009	3	1032
16	2010	3	1035
17	2011	3	1038
18	2012	3	1041
19	2013	3	1044
20	2014	3	1047
21	2015	3	1050
22	2016	3	1053
23	2017	3	1056
24	2018	3	1059
25	2019	3	1062
26	2020	3	1065
27	2021	3	1068
28	2022	3	1071
29	2023	3	1074
30	2024	3	1077
31	2025	3	1080
32	2026	3	1083
33	2027	3	1086
34	2028	3	1089
35	2029	3	1092
36	2030	3	1095
37	2031	3	1098
38	2032	3	1101
39	2033	3	1104
40	2034	3	1107
41	2035	3	1110
42	2036	3	1113
43	2037	3	1116
44	2038	3	1119
45	2039	3	1122
46	2040	3	1125

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical ☒ Projected ☐

FPSC
Schedule No. 20
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1 See proposed Tariff Sheets

DEPOSIT

DATE

980307-WIS

D719

MAR 03 1998

APPLICATION FOR ORIGINAL CERTIFICATE
FOR A PROPOSED OR EXISTING SYSTEM REQUESTING
OPERATING RATES AND CHARGES

(Pursuant to Section 367.045, Florida Statutes)

To: Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RECEIVED
FLORIDA PUBLIC
SERVICE COMMISSION
98 MAR -2 PM 4:32
MAIL ROOM

The undersigned hereby makes application for original certificate(s) to operate a water x and/or wastewater x utility in Orange County, Florida, and submits the following information:

PART I APPLICANT INFORMATION

A) The full name (as it appears on the certificate), address and telephone number of the applicant:

Zellwood Station Co-Op, Inc.Name of utility(407) 886-0000Phone No.(407) 886 - 4711Fax No.2126 Spillman DriveOffice street addressZellwood, Florida 32798CityStateZip CodeSame as aboveMailing address if different from street addressN/AInternet address if applicable

SECURITY FEATURES INCLUDED: DE TAILS ON BACK

ZELLWOOD STATION CO-OP, INC.
OPERATING ACCOUNT
2126 SPILLMAN DRIVE
ZELLWOOD, FL 32798
(407) 886-0000

NATIONSBANK OF FLORIDA, N.A.
63-27/631

14765

Three Thousand and 00/100-----

DATE

February 26, 1998

AMOUNT

\$3,000.00***

PAY TO THE
ORDER OF:

Florida Public Service Commission

Steven L. Perkins
AUTHORIZED SIGNATURE