

FLORIDA PUBLIC SERVICE COMMISSION

Fletcher Building
101 East Gaines Street
Tallahassee, Florida 32399-0850

M E M O R A N D U M

AUGUST 6, 1992

TO : DIRECTOR, DIVISION OF RECORD AND REPORTING

FROM : DIVISION OF WATER AND WASTEWATER (WILLIS, MERCHANT, MESSER, CROUCH) *mmw pnc pl*
DIVISION OF LEGAL SERVICES (SUMMERLIN, BEDELL, FEIL) *CB MD*

RE : UTILITY: SOUTHERN STATES UTILITIES, INC. *[Signature]*

DOCKET NO.: 920199-WS

COUNTIES: BREVARD, CHARLOTTE/LEE, CITRUS, CLAY, COLLIER, DUVAL, HERNANDO, HIGHLANDS, LAKE, MARION, MARTIN, NASSAU, ORANGE, OSCEOLA, PASCO, PUTNAM, SEMINOLE, VOLUSIA, WASHINGTON

CASE: APPLICATION FOR INCREASED WATER AND WASTEWATER RATES

AGENDA: 08/18/1992 - CONTROVERSIAL AGENDA - PARTIES MAY NOT PARTICIPATE

CRITICAL DATES: 60-DAY SUSPENSION DATE: 08/16/92
8-MONTH EFFECTIVE DATE: 02/17/93

SPECIAL INSTRUCTIONS: NONE

DOCUMENT NUMBER-DATE

08736 AUG -6 1992

FPSC-RECORDS/REPORTING

CASE BACKGROUND

Southern States Utilities, Inc. (referred to as SSUI or Utility) is a Class A water and wastewater utility operating in various counties in the State of Florida. The utility has filed an application to increase the rates and charges for 127 of its water and wastewater systems regulated by the Public Service Commission. Based on its MFRs, the total annual revenue for the water systems filed in this application for 1991 was \$12,319,321 and the net operating income was \$1,616,165. The total annual revenue for the wastewater systems filed in this application for 1991 was \$6,669,468 and the net operating income was \$324,177. For the systems involved in this rate application, the utility serves a total of 75,055 water customers and 25,966 wastewater customers.

On May 11, 1992, SSUI filed its application for increased rates and charges. That filing did not satisfy the minimum filing requirements and was determined deficient. On June 17, 1992, the Utility submitted the required information, which was accepted as complete. The official date of filing was established as June 17, 1992. The test year for this docket is the historical period ended December 31, 1991 for both interim and final rate determinations.

In total, the Utility has requested interim rates designed to generate annual revenues of \$16,806,594 for water and \$10,270,606 for wastewater. This results in a total increase of \$3,981,192 (31.57%) for water and \$2,997,359 (41.22%) for wastewater according to the utility's MFRs. For final rates, the Utility has requested rates designed to generate annual revenues of \$17,998,776 for water and \$10,872,112 for wastewater. This results in a total increase, according to the utility's MFRs, of \$5,064,353 (40.16%) for water and \$3,601,165 (49.53%) for wastewater. The test year for both interim and final purposes is the historical period ended December 31, 1991.

Southern States, Deltona and United Florida Utilities' last rate case for 34 of its water and wastewater systems was in Docket No. 900329-WS. That case was dismissed by the Public Service Commission by Order No. 24715, issued on June 26, 1991. The First District Court of Appeal affirmed the Commission's action as of July 16, 1992.

The Commission voted to suspend the requested rates at the August 4, 1992, agenda conference. The utility has waived the 60-day statutory period for interim rates until August 18, 1992, to allow staff more time to complete this interim recommendation.

ISSUE 1: Should an interim revenue increase be granted?

Recommendation: Yes. The utility should be authorized, on an interim basis, to collect annual operating revenues as shown below:
(MERCHANT)

	<u>Revenues</u>	<u>\$ Increase</u>	<u>% Increase</u>
Water	\$16,347,596	\$3,853,414	30.84 %
Wastewater	\$10,270,606	\$3,442,905	50.44 %

STAFF ANALYSIS The utility filed rate base, cost of capital, and operating statements to support both its required revenues according to the interim statute, and its requested water and wastewater rate increases. The utility's requested revenues for each system filed did not agree with those calculated according to the statute, and a detailed explanation of the utility's requested revenue requirements and rates is explained in Issue No. 2.

Staff has included a schedule below which compares the utility's and staff's calculation of test year revenues, revenue increases, total revenues and percentage increases for all the filed systems combined. The first column in the table reflects the utility's calculation of its revenues required according to the interim statute. The second column shows the utility's requested revenues, which is not consistent with the calculations required under the interim statute. The utility's requested revenues reflect approximately a \$300,000 subsidization of wastewater revenues through water revenues.

In the third column, staff shows the recommended dollar adjustments necessary to correct test year revenues. These adjustments are necessary for an accurate comparison between the utility's percentage increase and staff's. An explanation of these adjustments is detailed in the net operating income section of this issue. The utility's requested revenues, as adjusted by staff, are shown in the fourth column. The final column reflects staff's calculation of the interim revenue requirements according to the statute. The total wastewater revenues required are higher than the utility's request, therefore, the recommended revenues should be limited to that amount requested by the utility.

TABLE OF COMPARATIVE REVENUE CALCULATIONS

	(1) UTILITY REQUIRED PER MFRS	(2) UTILITY REQUESTED PER MFRS	(3) STAFF ADJ TO UTILITY TEST YEAR	(4) UTILITY ADJ REQUESTED REVENUES COL (2)+(3)	(5) STAFF CALCULATED REQUIRED
WATER					
TY REVENUES	\$12,825,402	\$12,825,402	\$(331,220)	\$12,494,182	\$12,494,182
\$ INCREASE	\$ 3,681,112	\$ 3,981,192	\$ 331,220	\$ 4,312,412	\$ 3,853,414
\$ TOTAL	\$16,506,514	\$16,806,594		\$16,806,594	\$16,347,596
% INCREASE	29.19%	31.57%		34.52%	30.84%
WASTEWATER					
TY REVENUES	\$ 7,273,247	\$ 7,273,247	\$(445,546)	\$ 6,827,701	\$ 6,827,701
\$ INCREASE	\$ 3,304,266	\$ 2,997,359	\$ 445,546	\$ 3,442,905	\$ 3,633,490
\$ TOTAL	\$10,577,513	\$10,270,606		\$10,270,606	\$10,461,191
% INCREASE	45.45%	41.22%		50.44%	53.22%
TOTAL					
TY REVENUES	\$20,098,649	\$20,098,649	\$(776,766)	\$19,321,883	\$19,321,883
\$ INCREASE	\$ 6,985,378	\$ 6,978,551	\$ 776,766	\$ 7,755,317	\$ 7,486,904
\$ TOTAL	\$27,084,027	\$27,077,200		\$27,077,200	\$26,808,787
% INCREASE	35.13%	34.72%		40.14%	38.75%

NOTES:

(1) The utility increased its water requested revenues by \$300,080 above the required and decreased its wastewater requested revenues by \$306,907, for a net decrease in total of \$6,827.

(2) The utility's percentage increases in columns 1 and 2 reflect increased revenues from sales over total revenues from sales to agree with MFR Volume I, Book 1 of 4 (page 8). The percentage increase as reflected by the utility agrees with those amounts shown in the MFRs. The total dollars in the schedule includes both sales and miscellaneous revenues. The water systems have more miscellaneous revenues than wastewater, therefore, the percentage difference is greater for water. In columns 4 and 5, the percentage reflects the increase over total sales and miscellaneous revenues.

In calculating our recommended interim revenue requirement, staff has looked at each system, whether water or wastewater, on an individual basis. Each revenue requirement analysis was calculated in accordance with the interim statute and no revenue limits were set if the individual systems' revenue requirements were higher or lower than the amount shown by the utility as requested or required. After the individual calculations were completed, staff combined all the water systems together. We then compared the total amount of water revenues required, as calculated by staff, to that total amount requested by the utility for water. The same calculation and comparison was made for wastewater.

Due to the considerable number of systems and the sheer volume of paper required to submit the standard set of accounting schedules, staff has limited the rate base and cost of capital schedules submitted with this interim recommendation. Schedule No. 1 reflects the individual and total rate bases for the systems filed in this docket. Schedule 2-A shows the total capital structure and associated cost rates, reflecting the cost of equity using the lower end of the current leverage graph. Schedule 2-B reflects both the utility requested and staff recommended return on equity and overall rate of return by system. We have attached a net operating income schedule for each water and wastewater system and associated adjustments as Schedules Nos. 3-A, 3-B and 3-C, respectively. These schedules are attached in alphabetical order, reflecting, if applicable, both water and wastewater on the same page. The rate schedules for each water and wastewater system are also in alphabetical order (attached as Schedule No. 4), and follow each system's net operating income schedules.

Our review of the information filed in the application indicates that it is appropriate, on an interim basis, to increase total water revenues by \$3,853,414 (30.84%) to reflect a total annual revenue requirement of \$16,347,596. Wastewater revenues should be limited to the total wastewater revenues requested by the utility of \$10,270,606. This results in an increase over test year revenues of \$3,472,905 (51.09 %). Staff believes that the following adjustments, as discussed below, are appropriate in determining the interim revenue amount.

RATE BASE

The interim statute, Section 367.082(5)(b)(1), Florida Statutes, states that "the achieved rate of return shall be calculated by applying appropriate adjustments consistent with those which were used in the most recent rate case of the utility...." Schedule No. 2-B shows the order number of the last rate case for each system which has had a rate case before the

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Commission. For those systems which have not had a previous rate case before the Commission, we have used the current leverage graph from Order No. 24246, issued on March 19, 1991. On a system by system basis, staff has reviewed those orders to determine if any adjustments are required to be consistent with the last case. Other than the issue of working capital, staff determined that no other adjustments are required.

The utility calculated its working capital provision using the formula approach. In some of the prior rate cases, the balance sheet approach for working capital was used. The majority, however, used the formula approach.

Staff has reviewed the total company balance sheet submitted in the MFRs in order to calculate working capital. We have calculated a range of possible working capital allowances from a positive \$5,255,884 to a negative \$2,790,863. Since staff does not have the benefit of discovery prior to making its recommendation on interim, many different combinations of working capital could be used within this range.

We have attached Schedule A which details the components of SSUI's balance sheet. For many of the accounts shown, there is no indication whether these accounts are interest bearing, non-used and useful or non-operating accounts. Of the intercompany accounts, we cannot make a determination, without further discovery, as to the appropriateness of its inclusion or exclusion in the working capital calculation. Further, of any accounts which would be included in the calculation, we cannot make a determination as to the reasonableness of the amount included.

As a sanity check, staff has calculated working capital using the formula method. For the systems filed, the formula approach will allow a total combined working capital allowance of \$1,699,074. Since this total is much smaller than an allocation of the higher end of the range using the balance sheet approach, staff recommends that it is reasonable to limit working capital to that amount calculated using the formula approach.

Since the operation and maintenance expenses have been adjusted, as discussed in the net operating income section of this recommendation, a corresponding adjustment should also be made to the formula approach for working capital. Based on the above, staff recommends the use of the formula approach to allow a reasonable working capital allowance of \$1,699,074 for the combined water and wastewater systems.

SSU/ ALL SYSTEMS
 SCHEDULE OF WORKING CAPITAL
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE A
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	TYE 12/31/91	TYE 12/31/90	Average Balance	Maximum Staff Adjustment	Adjusted Balance	Minimum Staff Adjustment	Adjusted Balance	Comments
CURRENT ASSETS								
Cash	2,882,417	2,683,880	2,783,149		2,783,149		2,783,149	Interest earning accts cannot be determined
Funds Held By Trustee	1,907,415	8,428,929	5,168,172		5,168,172	(5,168,172)	0	Assumption: Probably interest earning account
Accounts Receivable	2,076,774	2,120,451	2,098,613		2,098,613		2,098,613	
Other Accounts And Notes Receivable	273,948	389,278	331,613		331,613		331,613	
Account Receivable Related Party	0	0	0		0		0	
Refundable Income Taxes	208,916	891,635	550,276		550,276	(550,276)	0	Assumption: Probably interest earning account
Inventories	464,323	719,997	592,160		592,160		592,160	
Accrued Unbilled Revenues	2,901,533	2,891,919	2,896,726		2,896,726		2,896,726	
Prepaid Expenses And Other Assets	540,868	1,236,942	888,905		888,905		888,905	
SUB	11,256,194	19,363,031	15,309,613		15,309,613		9,591,165	
DEFERRED CHARGES								
Bond Proceeds Receivable	2,250,000	0	1,125,000	(1,125,000)	0	(1,125,000)	0	Non-operating account
Deferred Tax Assets	13,337,054	11,493,900	12,415,477	(12,415,477)	0	(12,415,477)	0	Rate Base component
Unamortized Debt Issue Costs	446,717	515,539	481,128		481,128	(481,128)	0	
Deferred Rate Case Expense	1,055,876	1,283,604	1,169,740		1,169,740		1,169,740	
Loans To Related Parties	0	0	0		0		0	
Other	1,264,225	1,429,415	1,346,820		1,346,820		1,346,820	Underlying accounts unknown
SUB	18,353,872	14,722,458	16,538,165		2,997,688		2,516,560	
ASSETS - CURRENT & DEFERRED	29,610,066	34,085,489	31,847,778		18,307,301		12,107,725	
CURRENT LIABILITIES								
Ltd Due Within One Year	4,613,067	5,556,788	5,084,928	(5,084,928)	0	(5,084,928)	0	Cost of Capital Component
Accounts Payable	7,073,103	5,721,701	6,397,402		6,397,402		6,397,402	
Accounts Payable - Related Party	755,118	164,187	459,653	(459,653)	0		459,653	Remove intercompany accounts
Notes Payable	3,821	22,316	13,069	(13,069)	0	(13,069)	0	Cost of Capital Component
Customer Deposits	1,646,825	1,966,579	1,806,702	(1,806,702)	0	(1,806,702)	0	Cost of Capital Component
Taxes Other Than Income Taxes	3,553,664	3,519,823	3,536,744		3,536,744		3,536,744	
Accrued Developer Refunds	633,391	633,391	633,391	(633,391)	0		633,391	These accounts may be interest bearing
Accrued Customer Refunds	1,605,509	1,784,307	1,694,908	(1,694,908)	0		1,694,908	These accounts may be interest bearing
Income Taxes Payable	367,128	0	183,564		183,564		183,564	
Other Current Liabilities	1,457,878	1,305,451	1,381,665		1,381,665		1,381,665	
SUB	21,709,504	20,674,543	21,192,024		11,499,374		14,287,326	
DEFERRED CREDITS								
Deferred Income Taxes	6,993,525	6,180,034	6,586,780	(6,586,780)	0	(6,586,780)	0	Rate Base Component
Deferred Investment Tax Credit	1,542,156	613,898	1,078,027	(1,078,027)	0	(1,078,027)	0	Cost of Capital Component
CIAC	80,319,460	80,298,631	80,309,046	(80,309,046)	0	(80,309,046)	0	Rate Base Component
Advances For Construction	1,092,297	624,953	858,625	(858,625)	0	(858,625)	0	Rate Base Component
Loans From Related Parties	461,507	0	230,754	(230,754)	0		230,754	Remove intercompany accounts
Other	1,612,699	1,491,387	1,552,043		1,552,043		1,552,043	Underlying accounts unknown
SUB	92,021,644	89,208,903	90,615,274		1,552,043		1,782,797	
LIABILITIES - CURRENT & DEFERRED	113,731,148	109,883,446	111,807,297		13,051,417		16,070,122	
NET WORKING CAPITAL	(84,121,082)	(75,797,957)	(79,959,520)		5,255,884		(3,962,397)	

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Staff recommends that the average rate base is \$34,093,499 for the combined water systems and \$22,847,971 for the combined wastewater systems. Schedule No. 1 reflects the rate bases by system and on a total basis.

COST OF CAPITAL

The capital structure filed in this application is the combined capital structure of Southern States Utilities, Inc. and Deltona Utilities, Inc. (DUI). By letter dated July 17, 1992, the utility informed the Commission that SSUI and DUI were legally merged on July 15, 1992. Therefore, staff believes that the combined capital structure is appropriate.

Section 367.082, Florida Statutes, requires that the minimum of the range of the last authorized rate of return on equity established in the utility's last rate case be used to calculate an interim increase. That section also states that the Commission is not prohibited from authorizing interim rates for a utility which does not have an authorized rate of return previously established. Staff has complied with this statute and our recommended revenue requirements are sufficient to allow the utility the opportunity to recover a rate of return based on the minimum of the range of the last authorized return on equity, or the current leverage graph, where appropriate, for each water and wastewater system.

Schedule 2-A shows the utility requested and staff recommended capital structure and the associated cost rates. The cost of equity shown on this schedule for both the utility and staff reflects the current leverage graph, minus 100 basis points. This schedule is presented to show the components of the capital structure and is employed only for those systems which have never had a rate of return established by this Commission.

Staff is not recommending any changes to the interim capital structure other than to reflect the correct last authorized rate of return on equity on a per system analysis. Schedule 2-B reflects both the utility requested and staff recommended returns on equity and overall rates of return by system. Since there are so many different overall rates of return generated in this docket using the same capital structure, staff has attached a summary schedule instead of the usual capital structure by system.

Even though the leverage graph has been updated by PAA Order No. PSC-92-0686-FOF-WS, issued on July 21, 1992, that order, as of the date of this recommendation, is not final and can be protested. The protest period will expire on August 11, 1992. Due to the complexity of the calculations required for this recommendation,

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staff has not calculated revised revenue requirements for those systems which have not had a rate of return established by this Commission. If the protest period expires and no protests are filed, staff will file updated revenue requirements and rates to reflect this change prior to the agenda conference.

NET OPERATING INCOME

Staff has made several adjustments to the operating revenues and expenses for interim purposes. The first adjustment was to remove the utility's requested revenue increases by system, with associated adjustments for regulatory assessment fees and income taxes.

In Docket No. 900329-WS, SSUI filed a rate case application for 34 of its water and wastewater system. All of those 34 systems, except for the Marco Island water and wastewater systems, have been included in this application. In calculating its test year revenues for those 32 system in this rate case, the utility used the interim rates, not the original rates. Staff has corrected the test year revenues to reflect this.

In Docket No. 910662-WS, the utility filed a petition for approval of restructuring to consolidate the three utilities: Southern States Utilities, Inc., Deltona Utilities, Inc. and United Florida Utilities Corporation. By Order No. 25575, issued on January 7, 1992, the Commission acknowledged the corporate reorganization of the three utilities into Southern States Utilities, Inc. The order also required the utility to consolidate its tariff. In doing such, the utility requested to convert all of its miscellaneous service charges to the current charges as stated in Staff Advisory Bulletin 13, Second Revised. This tariff change was administratively. Staff has adjusted the test year miscellaneous service charge revenues to reflect the increased charges.

Staff has also compared the utility's test year revenues for interim purposes to the billing analysis submitted in the minimum filing requirements. Based on that review, staff has made adjustments to several systems to correct the bills and gallons used in the calculation of test year revenues.

The Utility's proposed interim operating statements for each system include adjustments to reclassify payroll taxes and worker's compensation expenses from the pension and benefits accounts, to the correct accounts, consistent with the NARUC Uniform System of Accounts. Staff believes that if these adjustments were in fact just a reclassification, it should have been presented as a wash to

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total expenses for each system. For all of the systems filed, however, this adjustment is not a wash on a per system or a total systems filed basis. For some systems the adjustment is a net increase to expenses and for others it is a net decrease. For all systems filed, the net result of these adjustments is an increase in expenses by \$18,174. Staff has removed this adjustment for all systems for interim purposes pending further discovery.

We have attached a net operating income schedule for each water and wastewater system and associated adjustments as Schedules Nos. 3-A, 3-B and 3-C, respectively. These schedules are attached in alphabetical order, reflecting, if applicable, both water and wastewater on the same page.

REVENUE REQUIREMENT

Based upon recovery of actual operating expenses for the year ended December 31, 1991, and the recommended cost of capital on an average rate base, we recommend approval of an interim revenue increase for the water and wastewater system as follows:

	<u>Revenues</u>	<u>\$ Increase</u>	<u>% Increase</u>
Water	\$16,347,596	\$3,853,414	30.84 %
Wastewater	\$10,270,606	\$3,442,905	50.44 %

As previously discussed, the recommended wastewater revenues have been limited to the total amount of wastewater revenues requested by the utility.

ISSUE 2: What are the appropriate interim rates?

RECOMMENDATION: The interim rates should be designed to allow the utility the opportunity to generate additional annual operating revenues of \$3,853,414 and \$3,442,905 for the respective water and wastewater systems. The rates should be developed by adding \$1.23 per ERC for water and \$3.90 per ERC for wastewater to the base facility charge. The gallonage charge should be increased \$0.30 per 1,000 gallons for all water customers, and \$1.05 and \$1.26 per 1,000 gallons for residential and general service wastewater customers, respectively. Wastewater systems with flat rates should be increased by the flat rate per ERC amount plus the average usage of metered customers multiplied by the gallonage charge increase amount. All existing rate structures should be maintained. The increase should be added to the rates in effect prior to the interim increase granted in Docket No. 900329-WS.

The interim rates should become effective for meter readings on or after 30 days from the stamped approval date on the revised tariff sheets for all systems. The utility should prorate the bills for systems that have bimonthly or quarterly billing to insure that the rates become effective at the same time. The revised tariff sheets will be approved upon staff's verification the sheets are consistent with the Commission's decision, and the utility has filed and staff has approved the proposed customer notice and the required security as discussed in Issue No. 3. (MESSER)

ALTERNATE RECOMMENDATION: The rates for each system should be designed to allow the utility the opportunity to generate additional annual operating revenues of \$3,853,414 and \$3,442,905 for the respective water and wastewater systems. This results in increases of 31.66% and 50.44% in existing water (excluding miscellaneous service charge revenues) and wastewater rates, respectively. The rates should be calculated by applying these overall company-wide percentage increases to each individual system. Wastewater systems with flat rates should be increased by the flat per ERC amount plus the average usage of metered customer multiplied by the gallonage charge increase amount. All existing rate structures should be maintained. The percentage increase should be calculated based on the existing rates prior to any interim increase granted in Docket No. 900329-WS.

The interim rates should become effective for meter readings on or after 30 days from the stamped approval date on the revised tariff sheets for all systems. The utility should prorate the bills for systems that have bimonthly or quarterly billing to insure that the rates become effective at the same time. The

revised tariff sheets will be approved upon staff's verification the sheets are consistent with the Commission's decision, and the utility has filed and staff has approved the proposed customer notice and the required security as discussed in Issue No. 3. (MESSER)

STAFF ANALYSIS: Southern States proposes an innovative approach in both the areas of determining revenue requirements and implementing these requirements through rates. In addition to these calculations, the utility proposes a number of changes to the existing rate structure applying to both their interim and final rate request. In order to understand the staff's primary and alternative recommendation, it is important to first understand the utility's proposal.

SOUTHERN STATES PROPOSED RATES

SSU has divided their request into two components, required revenues and proposed revenues. The required revenues are the amount that each system would need to be increased or decreased if the revenue requirement was calculated based on each system's separate revenues and expenses. Any existing county-wide rates (and cross-subsidization) would be eliminated. This results in significant rate increases for several systems, which are mainly very small systems. The required rates are supplied to provide a point of rate comparison before the revenue requirements have been shifted between systems and the rates capped.

In order to mitigate the resulting increases, the utility has developed an alternative resulting in a proposed revenue requirement and proposed rates. The proposed revenue requirement and rates reflect SSU's primary request in this case. The proposed revenue requirement shifts approximately \$300,000 of required revenue from the wastewater operations to the water operations, which is then recovered in rates. The proposed rates were developed by first developing the individual system revenue requirement. Then, a rate target/cap was established for both water and wastewater (which has the effect of leveling the overall amount of rate increase that any one system would experience). For water, the rates were designed to generate a target amount of \$52.00 at 10,000 gallons of usage. If a customer used less water, the bill would be less. If a customer used more water, they would be billed for the additional usage. However, if they used 10,000 gallons the bill would be \$52.00. For wastewater, the rates were designed to generate a bill capped at \$65.00 with a 10,000 gallon residential cap.

This leveling of the potential rate impact to some system

customers generates system "winners" and "losers". For example, the utility showed that developing revenue requirements on a stand alone basis (requested revenues) would result in 10 systems experiencing rate reductions, rather than increases. Instead, the utility proposes that these systems remain basically at the same rates. Conversely, 31 systems would have experienced significant increases. By leveling the overall amount of the increase, the utility recovers part of the revenue deficiency from the 10 systems that remain at existing rates. The remainder of revenue is collected by increasing the revenue requirement of the other systems 1.9% above the amounts indicated through a stand alone cost of service study.

The level of the proposed rate caps was determined by calculating the company-wide weighted average residential bill at 10,000 gallons usage for water and wastewater. The proposed maximum bills are approximately 3 and 2 times the average bills for water and wastewater, respectively. The company believes that these caps reflect the maximum fair rate a residential customer should face at this time.

In both scenarios, the utility used the interim rates authorized for those 32 systems included in the last rate case, Docket No. 900329-WS, as current or present rates in this rate case. (The First District Court of Appeal upheld the Commission's decision dismissing this earlier case on July, 16, 1992. Therefore, the utility must now refund the revenues collected under interim rates back to the customers of these systems.)

In addition to the proposed revenue redistribution, the utility proposes several rate structure changes for interim and final rates. As mentioned earlier, the existing uniform rates in Seminole, Putnam, Lake and Marion counties are unbundled. Each system will have separate rates. For water rates, the following rate structure changes (where applicable) are proposed:

- establish residential rate target of \$52.00;
- modify all gallonage structures to one charge per 1,000 gallons, (some systems have old rate structures that include minimum gallons or have increasing block rates);
- increase the base facility charge by the A.W.W.A. factors;
- expand the applicable rates to meter sizes not presently included in the tariff;

- eliminate public fire protection rates; and
- convert all private fire protection rates to 1/3 of the base facility charge.

For wastewater rates, the following rate structure changes are proposed:

- establish residential rate cap of \$65.00;
- change existing residential gallonage cap to 10,000 gallons;
- increase the base facility charge for residential and general service customers by the A.W.W.A. factor; and
- establish uniform gallonage charges for residential and general service customers.

All of these changes have been proposed for interim and final rates. The only change proposed by SSU for final that is not included in interim is a switch from the system's existing billing cycle, (i.e. quarterly, bimonthly, monthly) to monthly billing. All existing billing cycles are maintained for interim, but are proposed to be converted to monthly billing when implementing final rates.

STAFF'S RECOMMENDED RATES

Many of the changes in rate structure proposed by SSU for final rates are viewed as appropriate and necessary by the staff, because they will bring the utility's rates into conformance with the traditional rate structure policies of the Commission. For example, modifying flat rates into a base facility and gallonage charge structure, eliminating variable gallonage charges, and escalating particular classes of service by the A.W.W.A. factors are all sound rate making concepts.

However, with the exception of the billing cycle, each of the rate structure changes identified above is also proposed for the implementation of interim rates. The interim statute does not contemplate a change in rate structure. Therefore, while we have a primary and alternative recommendation, both are based on maintaining current rate structures for each of the systems.

In addition, since the utility will be required to refund interim revenues collected from the previous rate case, Docket No. 900329-WS, the staff believes it is appropriate that any increases

granted in this rate case should be based on the rates in existence prior to the interim increase. This concept is applied to both the primary and alternative recommendation.

Staff's Primary Recommendation

The staff's primary rate proposal indicated as Recommended Interim on the rate schedules, calculates rates by adding a flat amount to both the base facility (per ERC) and gallonage charges. The additional charge was calculated by determining the number of water and wastewater ERCs and gallons for all systems. Next, the staff's recommended revenue increase for water and wastewater was allocated between the base facility and gallonage charge. These amounts were divided by the ERCs and gallons to derive the flat add-on amounts.

Using this methodology, the water base facility charge is uniformly increased by \$1.23 per ERC and the gallonage charge by \$0.30 per 1,000 gallons. The wastewater base facility charge is increased by \$3.90 per ERC. The residential wastewater gallonage charge is increased by \$1.05, and the general service gallonage charge is increased by \$1.26 per 1,000 gallons. The base facility charge add-on has been calculated for a monthly billing cycle. For those systems on a non-monthly billing cycle, the add-on should be accounted for proportionately. The increase for flat rate wastewater customers is developed by calculating the average usage for metered customers multiplied by the gallonage increase, and added to the flat per ERC increase amount. The maximum amount of increase a residential customer with a 5/8" x 3/4" meter would experience using 10,000 gallons of water would be \$4.23 for water and \$14.40 for wastewater, for a total of \$18.63.

The staff recognizes that this approach is a departure from the Commission's past preference of calculating rates on an individual system basis. However, in this case we share the utility's concern over generating rate shock among the customers of certain systems. We recognize that without forming some type of cross subsidization between systems, interim rates will reflect substantial disparities from the existing rates and fluctuate wildly between systems.

In Docket No. 900329-WS, the Commission approved uniform county-wide percentage interim increases throughout seven counties. This approach allowed all the counties to be treated in the same manner. It also was considered to be more manageable in the event a refund was required. Finally, it recognized that the overall level of rate shock distributed throughout the counties would be leveled.

We believe these reasons are valid in this particular rate filing as well. This filing is state-wide, encompassing the range of systems from very small to very large with diverse consumption patterns. In struggling to find an equitable method of distributing the amount of any interim increase, the staff considered all of the more traditional approaches. But in evaluating their impact to customers, we rejected them, much as SSU did.

The staff believes that developing interim rates in this case mandates a broad approach to minimize rate shock company-wide. We believe that retaining some continuity in rate structure was also important in designing interim rates. Therefore, rather than take the utility's approach of a rate cap, we recommend a flat add-on charge that takes into account the staff recommended revenue requirement for the entire company.

Under staff's recommendation, each customer will receive exactly the same amount of increase, regardless of the location of the system that provides the service. This approach does not discriminate against systems that have older plants, or have customers that use a lot of water, or are very small systems on islands, or any of the hundreds of factors that can cause a system's rates to be higher or lower than another system's rates. In addition, this approach has the advantage of being easily administered by the utility and understood by the customer. It would also allow any refunds necessary to be easily calculated by the utility.

Therefore, for all the above reasons, the staff recommends that the interim rates be implemented as a company-wide flat rate additional charge to both the base facility (per ERC) and gallonage charge. Flat rate wastewater systems should add an increase comprised of the average usage of metered customers times the increased gallonage charge amount, plus the per ERC flat increase amount.

The tariff effective date of the rates must take into consideration the fact that the systems have a combination of monthly, bimonthly and quarterly billing. We believe it would be discriminatory if the interim rates did not become effective for all systems on the same day. Therefore, the interim rates should become effective for meter readings on or after 30 days from the stamped approval date on the revised tariff sheets for all systems. The utility should prorate the bills for systems that have bimonthly or quarterly billing to insure that the rates become effective at the same time. The revised tariff sheets will be approved upon staff's verification the sheets are consistent with

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AUGUST 6, 1992

the Commission's decision, and the utility has filed and staff has approved the proposed customer notice and the required security as discussed in Issue No. 3.

Staff Alternative Rate Recommendation

Staff has prepared an alternative recommendation in developing interim rates. This alternative uses the percentage increase in the revenue requirement for the company as a whole to increase the individual system base facility and gallonage charges. This method is closer to the approach the Commission generally uses to grant interim rates, but uses the company-wide percentage rather than the individual system percentages. Again, this company-wide percentage approach has the advantage of equalizing the impact on each individual system's rates and simplifying any refund procedures.

The difference between this recommendation and the primary recommendation is that the customers would experience more significant rate increases using the percentage increase than they would using the per ERC increase. For example, a customer in one system could now have a \$75.00 bill for 10,000 gallons of water and wastewater. A customer in a different system could have a \$50.00 bill for 10,000 gallons of water and wastewater. Assuming a 40% increase, the first customer would pay \$30.00 more per month and the second customer would pay \$20.00 more per month for the same 10,000 gallons of consumption. An aberration occurs when the same percentage factor is applied to different levels of rates. The customers with the highest present rates would experience a larger dollar increase, while the customers with low present rates would experience a smaller dollar increase. The rates for this alternative are shown under Staff Alternate Interim in the rate schedules.

If the Commission does not approve the per ERC methodology, the staff recommends the alternative of increasing each system's rates 31.66% and 50.44% for water and wastewater, respectively. These percentages reflect the total company percentage increase for water and wastewater. In order to uniformly implement the rates, they should become effective for meter readings on or after 30 days from the stamped approval date on the revised tariff sheets for all systems. The utility should prorate the bills for systems that have bimonthly or quarterly billing to insure that the rates become effective at the same time. The revised tariff sheets will be approved upon staff's verification the sheets are consistent with the Commission's decision, and the utility has filed and staff has approved the proposed customer notice and the required security as discussed in Issue No. 3.

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There is a third column on the rate schedules identified as Staff Required System Interim. These rates have been included for informational purposes only, and do not reflect a staff recommendation. They are the result of staff's calculated revenue requirement according to the interim statute on a system by system basis. Rates for systems that would experience decreases were maintained at present rates. All other rates were increased accordingly. This is presented to provide a point of comparison for the Primary and Alternate Staff Recommended Rates.

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ISSUE 3: What is the appropriate security to guarantee the interim increases?

RECOMMENDATION: The utility should be required to file a letter of credit, bond or escrow agreement to guarantee any potential refunds of water and/or wastewater revenues collected under interim conditions. Pursuant to Rule 25-30.360(5), Florida Administrative Code, the utility shall provide a report by the 20th of each month indicating the monthly and total revenue collected subject to refund. (MESSER)

STAFF ANALYSIS: Pursuant to Section 367.082, Florida Statutes, the excess of interim rates over the previously authorized rates shall be collected under guarantee subject to refund with interest. The amount of a potential refund in this case has been calculated to be \$5,918,227. A review of the utility's financial statements indicates that the utility cannot support a corporate undertaking for \$5,918,227. The Division of Auditing and Financial Analysis has advised that based on the financial information for 1988 to 1990, SSU and Deltona continue to have weak financial ratios. Also considered was the fact that the utility may be required to refund monies collected under interim rates in Docket No. 900329-WS (pending the final outcome of the appeal). Therefore, we recommend that the utility provide a letter of credit, bond, or escrow agreement to guarantee the funds collected subject to refund.

If the security provided is an escrow account, said account should be established between the utility and an independent financial institution pursuant to a written escrow agreement. The Commission should be a party to the written escrow agreement and a signatory to the escrow account. The written escrow agreement should state the following: that the account is established at the direction of this Commission for the purpose set forth above, that no withdrawals of funds should occur without the prior approval of the Commission through the Director of the Division of Records and Reporting, that the account should be interest bearing, that information concerning the escrow account should be available from the institution to the Commission or its representative at all times, and that pursuant to Consentino v. Elson, 263 So.2d 253 (Fla. 3d. DCA 1972), escrow accounts are not subject to garnishments.

The utility should deposit the funds to be escrowed, \$657,580, into the escrow account each month. If a refund to the customers is required, all interest earned by the escrow account should be distributed to the customers. If a refund to the customers is not required, the interest earned by the escrow account should revert to the utility.

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If the security provided is a bond or a letter of credit, said instrument should be in the amount of \$5,918,227. If the utility chooses a bond as security, the bond should state that it will be released or should terminate upon subsequent order of the Commission addressing overearnings or requiring a refund. If the utility chooses to provide a letter of credit as security, the letter of credit should state that it is irrevocable for the period it is in effect and that it will be in effect until a final Commission order is rendered addressing overearnings or requiring a refund.

Irrespective of the type of security provided, the utility should keep an accurate and detailed account of all monies it receives. By no later than the twentieth (20th) day after each monthly billing, the utility should file a report showing the amount of revenues collected that month and the amount of revenues collected to date in excess of the revenue requirement approved herein. Should a refund be required, the refund should be with interest and undertaken in accordance with Rule 25-30.360, Florida Administrative Code.

In no instance should maintenance and administrative costs associated with any refund be borne by the customers. These costs are the responsibility of, and should be borne by, the utility.

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SSU\ ALL SYSTEMS
 SCHEDULE OF RATE BASE
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 1
 DOCKET NO. 920199-WS
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Utility System	County	WATER			SEWER		
		Rate Base Per Utility	Adjustments Per Staff	Rate Base Per Staff	Rate Base Per Utility	Adjustments Per Staff	Rate Base Per Staff
Amelia Island	Naseau	965,631	649	966,280	1,991,198	698	1,991,896
Apache Shores	Citrus	41,576	98	41,672	54,562	84	54,645
Apple Valley	Seminole	318,744	433	319,177	67,250	74	67,324
Bay Lake Estates	Osceola	49,721	52	49,773	0	0	0
Beacon Hills	Duval	907,194	1,275	908,469	838,360	1,293	839,642
Beecher's Point	Putnam	88,848	38	88,883	17,817	40	17,857
Burnt Store	Charlotte	736,617	193	736,810	424,432	184	424,616
Carton Village	Lake	37,132	56	37,189	0	0	0
Chuluota	Seminole	486,034	350	486,384	1,065,118	115	1,065,233
Citrus Park	Marion	62,680	187	62,867	643,033	191	643,224
Citrus Springs Utilities	Citrus	1,112,391	770	1,113,161	180,078	391	180,470
Crystal River Highlands	Citrus	31,143	54	31,197	0	0	0
Daetwyler Shores	Orange	59,540	75	59,615	0	0	0
Deltona Utilities	Volusia	8,177,555	10,821	8,188,376	6,093,967	3,240	6,097,206
Doi Ray Manor	Seminole	53,402	41	53,443	0	0	0
Druid Hills	Seminole	212,851	132	212,983	0	0	0
East Lake Harris Estates	Lake	36,498	83	36,581	0	0	0
Fern Park	Seminole	70,457	94	70,551	0	0	0
Fern Terrace	Lake	28,030	63	28,094	0	0	0
Fisherman's Haven	Martin	15,155	90	15,245	51,820	116	51,936
Florida Central Commerce Park	Seminole	0	0	0	1,570	255	1,825
Fountains	Osceola	280,816	25	280,841	0	0	0
Fox Run	Martin	184,799	143	184,942	57,376	118	57,494
Friendly Center	Lake	8,418	17	8,435	0	0	0
Golden Terrace	Citrus	29,341	69	29,409	0	0	0
Gospel Island Estates	Citrus	2,008	15	2,024	0	0	0
Grand Terrace	Lake	90,026	40	90,068	0	0	0
Harmony Homes	Seminole	44,276	41	44,318	0	0	0
Hermits Cove	Putnam	153,901	95	153,996	0	0	0
Hobby Hills	Lake	30,826	62	30,888	0	0	0
Holiday Haven	Lake	20,665	61	20,726	25,872	103	25,975
Holiday Heights	Orange	34,289	42	34,331	0	0	0
Imperial Mobile Terrace	Lake	59,897	123	60,021	0	0	0
Intercession City	Osceola	163,194	203	163,397	0	0	0
Interlachen Lake Estates	Putnam	48,522	114	48,636	0	0	0
Jungle Den	Volusia	13,706	53	13,759	282,525	129	282,654
Keystone Heights	Clay	667,508	541	668,048	0	0	0
Kingswood	Brevard	9,268	33	9,301	0	0	0
Lake Ajay Estates	Osceola	120,176	36	120,212	0	0	0
Lake Brantley	Seminole	32,413	46	32,459	0	0	0
Lake Conway Park	Orange	32,113	57	32,170	0	0	0
Lake Harriet Estates	Seminole	78,949	138	79,087	0	0	0
Lakeview Villas	Clay	13,455	21	13,477	0	0	0
Leilani Heights	Martin	126,795	228	127,023	312,162	302	312,465
Leisure Lakes	Highlands	70,662	107	70,769	40,924	97	41,021
Marco Shores Utilities	Collier	447,574	236	447,811	339,075	217	339,292
Marlon Oaks Utilities	Marion	2,425,797	1,095	2,426,892	1,856,680	789	1,857,469
Meredith Manor	Seminole	319,885	328	320,213	6,751	15	6,765
Morningview	Lake	26,720	25	26,745	47,135	41	47,177
Oak Forest	Citrus	31,330	88	31,417	0	0	0
Oakwood	Brevard	25,013	87	25,100	0	0	0
Palisades Country Club	Lake	138,825	10	138,835	0	0	0
Palm Port	Putnam	29,452	54	29,506	31,420	66	31,486
Palm Terrace	Pasco	210,852	941	211,794	281,991	950	282,941
Palms Mobile Home Park	Lake	14,766	40	14,806	0	0	0
Park Manor	Putnam	18,594	30	18,624	12,093	31	12,124
Picciola Island	Lake	53,932	67	53,999	0	0	0
Pine Ridge Estates	Osceola	94,247	90	94,336	0	0	0
Pine Ridge Utilities	Citrus	661,481	206	661,686	0	0	0
Piney Woods	Lake	85,466	88	85,554	0	0	0

SSU\ ALL SYSTEMS
 SCHEDULE OF RATE BASE
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 1
 DOCKET NO. 920199-WS
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Utility System	County	WATER			SEWER		
		Rate Base Per Utility	Adjustments Per Staff	Rate Base Per Staff	Rate Base Per Utility	Adjustments Per Staff	Rate Base Per Staff
Point O' Woods	Citrus	172,223	185	172,408	305,713	86	305,799
Pomona Park	Putnam	44,741	83	44,824	0	0	0
Postmaster Village	Clay	120,165	128	120,293	0	0	0
Quail Ridge	Lake	53,073	12	53,085	0	0	0
River Grove	Putnam	69,897	65	69,962	0	0	0
River Park	Putnam	107,761	179	107,940	0	0	0
Rolling Green	Citrus	13,113	46	13,158	0	0	0
Rosemont	Citrus	167,063	42	167,105	0	0	0
Salt Springs	Marion	367,562	86	367,648	58,310	130	58,440
Samira Villas	Marion	10,256	13	10,268	0	0	0
Saratoga Harbour	Putnam	70,262	31	70,293	0	0	0
Silver Lake Estates	Lake	166,905	465	167,370	0	0	0
Silver Lake Oaks	Putnam	31,722	28	31,750	15,279	36	15,315
Skycrest	Lake	45,903	55	45,957	0	0	0
South Forty	Marion	0	0	0	489,220	77	489,297
Spring Hill Utilities	Hernando	6,791,012	10,434	6,801,446	1,970,755	2,911	1,973,665
Stone Mountain	Lake	6,964	15	6,979	0	0	0
St. John's Highlands	Putnam	27,976	47	28,024	0	0	0
Sugar Mill	Volusia	321,076	370	321,446	428,768	362	429,128
Sugar Mill Woods	Citrus	1,762,032	940	1,762,973	0	990	990
Sunny Hills Utilities	Washington	315,823	244	316,067	197,251	251	197,501
Sunshine Parkway	Lake	124,397	23	124,420	146,843	38	146,881
Tropical Park	Osceola	190,735	304	191,039	0	0	0
University Shores	Orange	1,932,374	1,565	1,933,939	3,148,182	1,767	3,149,950
Venetian Village	Lake	44,320	87	44,406	52,921	70	52,992
Welaka	Putnam	20,896	52	20,948	0	0	0
Western Shores	Lake	128,871	161	129,032	0	0	0
Westmont	Orange	15,884	58	15,941	0	0	0
Windsong	Osceola	73,962	60	74,023	-	-	-
Woodmere	Duval	380,994	562	361,556	1,228,420	908	1,229,328
Wootens	Putnam	6,146	15	6,161	0	0	0
Zephyr Shores	Pasco	100,398	241	100,637	65,665	284	65,949
TOTALS		34,055,658	37,841	34,093,499	22,830,524	17,447	22,847,971

SSU\ ALL SYSTEMS
CAPITAL STRUCTURE
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 2-A
DOCKET NO. 920199-WS

DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	UTILITY WEIGHTED COST	STAFF RECONC. ADJ. TO UTILITY EXHIBIT	BALANCE PER STAFF	WEIGHT	COST	WEIGHTED COST PER STAFF
1 LONG TERM DEBT	\$ 71,733,133	52.00%	11.16%	5.80%	\$ (42,125,100)	\$ 29,608,033	52.00%	11.16%	5.80%
2 SHORT-TERM DEBT	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	3,394,250	2.46%	0.00%	0.00%	(1,993,265)	1,400,985	2.46%	0.00%	0.00%
4 COMMON EQUITY	62,238,194	45.11%	12.11% (1)	5.46%	(36,549,221)	25,688,973	45.11%	12.11% (1)	5.46%
5 CUSTOMER DEPOSITS	1,450,097	1.05%	7.67%	0.08%	(851,566)	598,531	1.05%	7.67%	0.08%
7 DEFERRED ITC'S	2,460,818	1.78%	11.61%	0.21%	(1,445,109)	1,015,709	1.78%	11.61%	0.21%
8 ADJUSTMENT FOR GAS	(3,321,026)	-2.41%	12.11%	-0.29%	1,950,264	(1,370,762)	-2.41%	12.11%	-0.29%
9 TOTAL CAPITAL	\$ 137,955,466	100.00%		11.26%	\$ (81,013,996)	\$ 56,941,470	100.00%		11.26%

Note 1: Using The Leverage Graph From Order No. 24246

Note 2: The current leverage formula will be revised pursuant to PAA Order No. PSC-92-0686-FOF-WS, issued July 21, 1992, unless a protest is received by August 11, 1992. The revised leverage formula will reduce the return on equity from 12.11% to 11.44% for the systems that are highlighted above. The corresponding overall rate of return would be 10.98%

RETURN ON EQUITY 12.11% 14.11%

OVERALL RATE OF RETURN 11.26% 12.12%

SSU\ ALL SYSTEMS
CAPITAL STRUCTURE
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 2-B
DOCKET NO. 920199-WS
PAGE 1 OF 2

Utility System	Interim ROE Per Utility	Interim ROE Per Staff	Order For Interim ROE	Interim ORR Per Utility	Interim ORR Per Staff
Amelia Island	12.60%	12.60%	19393	11.47%	11.47%
Apache Shores	15.00%	14.00%	10902	12.50%	12.07%
Apple Valley	12.95%	12.95%	23511	11.62%	11.62%
Bay Lake Estates	12.11%	12.11%	24246	11.26%	11.26%
Beacon Hills	12.95%	12.95%	22871	11.62%	11.62%
Beecher's Point	12.11%	12.11%	24246	11.26%	11.26%
Burnt Store	11.33%	11.33%	21632	10.93%	10.93%
Carlton Village	13.95%	13.95%	17168	12.05%	12.05%
Chuluota	12.95%	12.95%	23511	11.62%	11.62%
Citrus Park	14.35%	13.35%	21322	12.22%	11.79%
Citrus Springs Utilities	11.00%	11.00%	18543	10.79%	10.79%
Crystal River Highlands	13.95%	12.11%	24246	12.05%	11.26%
Daetwyler Shores	14.00%	13.00%	10859	12.07%	11.64%
Deltona Utilities	15.00%	14.40%	13366	12.50%	12.24%
Dol Ray Manor	12.95%	12.95%	23511	11.62%	11.62%
Druid Hills	12.95%	12.95%	23511	11.62%	11.62%
East Lake Harris Estates	13.95%	13.95%	17168	12.05%	12.05%
Fern Park	12.95%	12.95%	23511	11.62%	11.62%
Fern Terrace	13.95%	13.95%	17168	12.05%	12.05%
Fisherman's Haven	13.95%	12.11%	24246	12.05%	11.26%
Florida Central Commerce Park	12.95%	12.95%	23511	11.62%	11.62%
Fountains	12.11%	12.11%	24246	11.26%	11.26%
Fox Run	13.95%	12.11%	24246	12.05%	11.26%
Friendly Center	13.95%	13.95%	17168	12.05%	12.05%
Golden Terrace	13.95%	12.11%	24246	12.05%	11.26%
Gospel Island Estates	13.95%	12.11%	24246	12.05%	11.26%
Grand Terrace	12.11%	12.11%	24246	11.26%	11.26%
Harmony Homes	12.95%	12.95%	23511	11.62%	11.62%
Hermits Cove	13.95%	13.95%	16340	12.05%	12.05%
Hobby Hills	13.95%	13.95%	17168	12.05%	12.05%
Holiday Haven	12.11%	12.11%	24246	11.26%	11.26%
Holiday Heights	12.11%	12.11%	24246	11.26%	11.26%
Imperial Mobile Terrace	12.11%	12.11%	24246	11.26%	11.26%
Intercession City	15.00%	14.00%	10902	12.50%	12.07%
Interlachen Lake Estates	13.95%	13.95%	16340	12.05%	12.05%
Jungle Den	12.11%	12.11%	24246	11.26%	11.26%
Keystone Heights	14.95%	13.95%	16402	12.48%	12.05%
Kingswood	12.11%	12.11%	24246	11.26%	11.26%
Lake Ajay Estates	12.11%	12.11%	24246	11.26%	11.26%
Lake Brantley	12.95%	12.95%	23511	11.62%	11.62%
Lake Conway Park	14.00%	13.00%	10859	12.07%	11.64%
Lake Harriet Estates	12.95%	12.95%	23511	11.62%	11.62%
Lakeview Villas	12.11%	12.11%	24246	11.26%	11.26%
Leilani Heights	13.95%	12.11%	24246	12.05%	11.26%
Leisure Lakes	12.11%	12.11%	24246	11.26%	11.26%

Note 1: Minimum Of Range Of Last Authorized ROE
ROE: Return On Equity ORR: Overall Rate Of Return

Note 2: The current leverage formula will be revised pursuant to PAA Order No. PSC-92-0686-FOF-WS, issued July 21, 1992, unless a protest is received by August 11, 1992. The revised leverage formula will reduce the return on equity from 12.11% to 11.44% for the systems that are highlighted above. The corresponding overall rate of return would be 10.98%

SSU\ ALL SYSTEMS
CAPITAL STRUCTURE
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 2-B
DOCKET NO. 920199-WS
PAGE 2 OF 2

Utility System	Interim ROE Per Utility	Interim ROE Per Staff	Order For Interim ROE	Interim ORR Per Utility	Interim ORR Per Staff
Marco Shores Utilities	12.96%	12.11%	24246	11.63%	11.26%
Marion Oaks Utilities	12.43%	12.43%	16778	11.40%	11.40%
Meredith Manor	12.95%	12.95%	23511	11.62%	11.62%
Morningview	13.95%	13.95%	17168	12.05%	12.05%
Oak Forest	13.95%	12.11%	24246	12.05%	11.26%
Oakwood	12.11%	12.11%	24246	11.26%	11.26%
Palisades Country Club	12.11%	12.11%	24246	11.26%	11.26%
Palm Port	13.95%	13.95%	16340	12.05%	12.05%
Palm Terrace	12.11%	12.11%	24246	11.26%	11.26%
Palms Mobile Home Park	13.95%	13.95%	17168	12.05%	12.05%
Park Manor	13.95%	13.95%	16340	12.05%	12.05%
Picciola Island	13.95%	13.95%	17168	12.05%	12.05%
Pine Ridge Estates	12.11%	12.11%	24246	11.26%	11.26%
Pine Ridge Utilities	11.00%	11.00%	18623	10.79%	10.79%
Piney Woods	13.95%	13.95%	17168	12.05%	12.05%
Point O' Woods	13.95%	12.11%	24246	12.05%	11.26%
Pomona Park	13.95%	13.95%	16340	12.05%	12.05%
Postmaster Village	12.11%	12.11%	24246	11.26%	11.26%
Quail Ridge	12.11%	12.11%	24246	11.26%	11.26%
River Grove	13.95%	13.95%	16340	12.05%	12.05%
River Park	13.95%	13.95%	16340	12.05%	12.05%
Rolling Green	13.95%	12.11%	24246	12.05%	11.26%
Rosemont	13.95%	12.11%	24246	12.05%	11.26%
Salt Springs	14.95%	13.35%	21322	12.22%	11.79%
Samira Villas	13.95%	13.35%	21322	12.05%	11.79%
Saratoga Harbour	13.95%	13.95%	16340	12.05%	12.05%
Silver Lake Estates	13.11%	12.11%	24246	11.69%	11.24%
Silver Lake Oaks	12.11%	12.11%	24246	11.26%	11.26%
Skycrest	13.95%	13.95%	17168	12.05%	12.05%
South Forty	14.95%	13.35%	21322	12.22%	11.79%
Spring Hill Utilities	15.00%	14.41%	13625	12.50%	12.24%
Stone Mountain	13.95%	13.95%	17168	12.05%	12.05%
St. John's Highlands	13.95%	13.95%	16340	12.05%	12.05%
Sugar Mill	12.11%	12.11%	24246	11.26%	11.26%
Sugar Mill Woods	13.95%	12.11%	24246	12.05%	11.26%
Sunny Hills Utilities	12.29%	12.11%	24246	11.34%	11.26%
Sunshine Parkway	12.11%	12.11%	24246	11.26%	11.26%
Tropical Park	15.00%	14.00%	10902	12.50%	12.07%
University Shores	14.00%	13.00%	10858	12.07%	11.64%
Venetian Village	13.95%	13.95%	17168	12.05%	12.05%
Welaka	13.95%	13.95%	16340	12.05%	12.05%
Western Shores	13.95%	13.95%	17168	12.05%	12.05%
Westmont	12.11%	12.11%	24246	11.26%	11.26%
Windsong	12.11%	12.11%	24246	11.26%	11.26%
Woodmere	12.95%	12.95%	22871	11.62%	11.62%
Wootens	13.95%	13.95%	16340	12.05%	12.05%
Zephyr Shores	12.11%	12.11%	24246	11.26%	11.26%

Note 1: Minimum Of Range Of Last Authorized ROE
ROE: Return On Equity ORR: Overall Rate Of Return

Note 2: The current leverage formula will be revised pursuant to PAA Order No.
PSC-92-0686-FOF-WS, issued July 21, 1992, unless a protest is received by August 11,
1992. The revised leverage formula will reduce the return on equity from 12.11% to
11.44% for the systems that are highlighted above. The corresponding overall rate of return would be 10.98%

COMPANY: SSU / NASSAU / AMELIA ISLAND
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 531,882	\$ (124,536)	\$ 407,126	\$ 125,379	\$ 532,505	(126,880)	405,645
OPERATING EXPENSES:						-23.79%	
2 OPERATION AND MAINTENANCE	\$ 162,073	\$ (5,188)	\$ 156,885	\$ 5,188	\$ 162,073	\$	\$ 162,073
3 DEPRECIATION	45,828	0	45,826	0	45,826		45,828
4 AMORTIZATION	(1,952)	0	(1,952)	0	(1,952)		(1,952)
5 TAXES OTHER THAN INCOME	77,697	(144)	77,553	182	77,735	(5,700)	72,035
6 INCOME TAXES	62,132	(44,076)	18,056	44,475	62,531	(45,517)	17,014
7 TOTAL OPERATING EXPENSES	\$ 345,775	\$ (49,407)	\$ 296,368	\$ 49,845	\$ 346,213	(51,217)	294,996
8 OPERATING INCOME	\$ 185,887	\$ (75,129)	\$ 110,758	\$ 75,534	\$ 186,292	(75,443)	110,849
9 RATE BASE	\$ 1,003,090		\$ 965,631		\$ 988,280		\$ 966,280
RATE OF RETURN	18.53%		11.47%		19.28%		11.47%

COMPANY: SSU / NASSAU / AMELIA ISLAND
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 602,895	\$ 135,866	\$ 738,751	(141,096)	\$ 597,655	137,118	734,772
OPERATING EXPENSES						22.94%	
2 OPERATION AND MAINTENANCE	\$ 231,700	\$ (5,588)	\$ 226,114	\$ 5,588	\$ 231,700	\$	\$ 231,700
3 DEPRECIATION	140,009	0	140,009	0	140,009		140,009
4 AMORTIZATION	(9,307)	0	(9,307)	0	(9,307)		(9,307)
5 TAXES OTHER THAN INCOME	96,826	13,323	110,149	(13,558)	96,590	6,170	102,761
6 INCOME TAXES	(5,838)	49,234	43,396	(51,567)	(8,171)	49,275	41,105
7 TOTAL OPERATING EXPENSES	\$ 453,390	\$ 56,970	\$ 510,360	(59,539)	\$ 450,821	\$ 55,448	\$ 506,267
8 OPERATING INCOME	\$ 149,495	\$ 78,895	\$ 228,390	(81,557)	\$ 146,833	\$ 81,672	\$ 228,505
9 RATE BASE	\$ 2,037,881		\$ 1,991,198		\$ 1,991,896		\$ 1,991,896
RATE OF RETURN	7.34%		11.47%		7.37%		11.47%

**COMPANY: SSU / NASSAU / AMELIA ISLAND
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
DOCKET NO. 920199-WS**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	123,219	(141,096)
b) Adjustment to annualize miscellaneous revenues	2,160	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ 125,379	\$ (141,096)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 5,188	\$ 5,586
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(5,460)	(7,209)
b) Regulatory assessment fees related to revenue adjustment	5,642	(6,349)
TOTAL ADJUSTMENT	\$ 182	\$ (13,558)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ 44,475	\$ (51,567)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ (126,660)	\$ 137,118
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ (5,700)	\$ 6,170
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ (45,517)	\$ 49,275

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$9.26	\$11.18	\$10.49	\$12.19	\$9.26
3/4"	\$13.90	\$16.77	\$15.75	\$18.30	\$13.90
1"	\$23.17	\$27.95	\$26.25	\$30.51	\$23.17
1-1/2"	\$46.34	\$55.90	\$52.50	\$61.01	\$46.34
2"	\$74.14	\$89.44	\$84.00	\$97.61	\$74.14
3"	\$148.29	\$178.88	\$168.00	\$195.24	\$148.29
4"	\$231.72	\$279.50	\$262.52	\$305.08	\$231.72
6"	\$463.42	\$559.00	\$525.02	\$610.14	\$463.42
Gallage Charge per 1,000 G.	\$0.97	\$0.88	\$1.27	\$1.28	\$0.97
<u>Fire Hydrant Service</u>					
Flat Rate	\$7.04	No Charge	\$7.66	\$9.27	\$7.04
<u>Private Fire Protection</u>					
5/8"x3/4"	---	\$3.73	---	---	---
3/4"	---	\$5.59	---	---	---
1"	---	\$9.32	---	---	---
1-1/2"	---	\$18.63	---	---	---
2"	\$29.74	\$29.81	\$33.03	\$39.16	\$29.74
3"	\$49.43	\$59.63	\$56.00	\$65.08	\$49.43
4"	\$92.95	\$93.17	\$103.22	\$122.38	\$92.95
6"	\$185.90	\$186.33	\$206.43	\$244.76	\$185.90
8"	\$297.44	\$298.13	\$330.29	\$391.61	\$297.44
<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$12.17	\$13.82	\$14.30	\$16.02	\$12.17
5 M	\$14.11	\$15.58	\$16.85	\$18.58	\$14.11
10 M	\$18.96	\$19.98	\$23.20	\$24.96	\$18.96

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$18.59	\$23.41	\$22.49	\$27.97	\$22.86
3/4"	\$18.59	\$35.12	\$22.49	\$27.97	\$22.86
1"	\$18.59	\$58.53	\$22.49	\$27.97	\$22.86
1-1/2"	\$18.59	\$117.05	\$22.49	\$27.97	\$22.86
2"	\$18.59	\$187.28	\$22.49	\$27.97	\$22.86
3"	\$18.59	\$374.56	\$22.49	\$27.97	\$22.86
4"	\$18.59	\$585.25	\$22.49	\$27.97	\$22.86
6"	\$18.59	\$1,170.50	\$22.49	\$27.97	\$22.86
Gallage Charge per 1,000 G.	\$1.55	\$1.80	\$2.60	\$2.33	\$1.91
Gallage Cap *	10M	10M	10M	10M	10M
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$18.59	\$23.41	\$22.49	\$27.97	\$22.86
3/4"	\$27.89	\$35.12	\$33.74	\$41.96	\$34.29
1"	\$47.68	\$58.53	\$57.42	\$71.73	\$58.62
1-1/2"	\$92.97	\$117.05	\$112.46	\$139.87	\$114.30
2"	\$148.75	\$187.28	\$179.93	\$223.78	\$182.88
3"	\$297.50	\$374.56	\$359.86	\$447.57	\$365.75
4"	\$464.84	\$585.25	\$562.28	\$699.32	\$571.49
6"	\$929.71	\$1,170.50	\$1,124.60	\$1,398.68	\$1,143.01
Gallage Charge per 1,000 G.	\$1.55	\$1.80	\$2.60	\$2.33	\$1.91
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$23.24	\$28.81	\$30.29	\$34.96	\$28.57
5 M	\$26.34	\$32.41	\$35.49	\$39.63	\$32.38
Maximum Bill *	\$34.09	\$41.41	\$48.48	\$51.29	\$41.91

COMPANY: SSU / CITRUS / APACHE SHORES
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 27,797	\$ 7,297	\$ 35,094	(\$ 9,080)	\$ 26,014	\$ 8,541	\$ 34,554
OPERATING EXPENSES:						32.83%	
2 OPERATION AND MAINTENANCE	\$ 21,408	(\$ 768)	\$ 20,640	\$ 768	\$ 21,408	\$	\$ 21,408
3 DEPRECIATION	3,381	0	3,381	0	3,381		3,381
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,299	1,295	4,594	(1,375)	3,219	384	3,603
6 INCOME TAXES	(1,283)	2,588	1,283	(3,219)	(1,936)	3,069	1,133
7 TOTAL OPERATING EXPENSES	\$ 26,805	\$ 3,082	\$ 29,897	(\$ 3,829)	\$ 26,071	\$ 3,454	\$ 29,525
8 OPERATING INCOME	\$ 992	\$ 4,205	\$ 5,197	(\$ 5,254)	(\$ 57)	\$ 5,087	\$ 5,030
9 RATE BASE	\$ 42,480	\$	\$ 41,576	\$	\$ 41,672	\$	\$ 41,572
RATE OF RETURN	2.34%		12.50%		-0.14%		12.07%

COMPANY: SSU / CITRUS / APACHE SHORES
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,730	\$ 16,842	\$ 31,573	(\$ 13,494)	\$ 18,079	\$ 12,515	\$ 30,594
OPERATING EXPENSES:						69.22%	
2 OPERATION AND MAINTENANCE	\$ 17,038	(\$ 888)	\$ 16,370	\$ 688	\$ 17,038	\$	\$ 17,038
3 DEPRECIATION	3,123	0	3,123	0	3,123		3,123
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,871	1,568	3,437	(1,415)	2,021	563	2,584
6 INCOME TAXES	(4,183)	6,015	1,823	(5,069)	(3,245)	4,497	1,233
7 TOTAL OPERATING EXPENSES	\$ 17,839	\$ 6,813	\$ 24,753	(\$ 5,815)	\$ 18,938	\$ 5,081	\$ 23,999
8 OPERATING INCOME	\$ (3,109)	\$ 9,929	\$ 6,820	(\$ 7,679)	(\$ 859)	\$ 7,454	\$ 6,595
9 RATE BASE	\$ 55,268	\$	\$ 54,562	\$	\$ 54,645	\$	\$ 54,645
RATE OF RETURN	-5.63%		12.50%		-1.57%		12.07%

**COMPANY: SSU / CITRUS / APACHE SHORES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(601)	(13,494)
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329.WS	(8,479)	0
TOTAL ADJUSTMENT	\$ (9,080)	\$ (13,494)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 768	\$ 668
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(966)	(808)
b) Regulatory assessment fees related to revenue adjustment	(409)	(607)
TOTAL ADJUSTMENT	\$ (1,375)	\$ (1,415)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,219)	\$ (5,068)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 8,541	\$ 12,515
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 384	\$ 563
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,069	\$ 4,497

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: APACHE SHORES
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.62	\$9.57	\$6.85	\$7.40	\$7.49
3/4"	\$8.42	\$14.36	\$10.27	\$11.09	\$11.23
1"	\$14.06	\$23.93	\$17.14	\$18.51	\$18.74
1-1/2"	\$28.10	\$47.85	\$34.26	\$37.00	\$37.46
2"	\$44.95	\$76.56	\$54.81	\$59.18	\$59.93
3"	\$89.93	\$153.12	\$109.64	\$118.40	\$119.89
4"	\$140.52	\$239.25	\$171.32	\$185.01	\$187.34
6"	\$281.00	\$478.50	\$342.60	\$369.96	\$374.62
Gallage Charge per 1,000 G.	\$4.71	\$4.24	\$5.01	\$6.20	\$6.28
<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$19.75	\$22.29	\$21.88	\$26.00	\$26.33
5 M	\$29.17	\$30.77	\$31.91	\$38.41	\$38.89
10 M	\$52.72	\$51.97	\$56.96	\$69.41	\$70.29

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: APACHE SHORES
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.35	\$8.58	\$11.25	\$11.06	\$12.44
3/4"	\$7.35	\$12.87	\$11.25	\$11.06	\$12.44
1"	\$7.35	\$21.45	\$11.25	\$11.06	\$12.44
1-1/2"	\$7.35	\$42.90	\$11.25	\$11.06	\$12.44
2"	\$7.35	\$68.64	\$11.25	\$11.06	\$12.44
3"	\$7.35	\$137.28	\$11.25	\$11.06	\$12.44
4"	\$7.35	\$214.50	\$11.25	\$11.06	\$12.44
6"	\$7.35	\$429.00	\$11.25	\$11.06	\$12.44
Gallage Charge per 1,000 G.	\$4.73	\$5.21	\$5.78	\$7.12	\$8.00
Gallage Cap *	10M	10M	10M	10M	10M
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.35	\$8.58	\$11.25	\$11.06	\$12.44
3/4"	\$11.04	\$12.87	\$16.89	\$16.61	\$18.68
1"	\$18.40	\$21.45	\$28.14	\$27.68	\$31.14
1-1/2"	\$36.79	\$42.90	\$56.28	\$55.35	\$62.26
2"	\$58.87	\$68.64	\$90.05	\$88.57	\$99.62
3"	\$117.72	\$137.28	\$180.08	\$177.10	\$199.21
4"	\$183.95	\$214.50	\$281.39	\$276.74	\$311.29
6"	\$367.89	\$429.00	\$562.78	\$553.46	\$622.56
Gallage Charge per 1,000 G.	\$4.73	\$5.21	\$5.78	\$7.12	\$8.00
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$21.54	\$24.21	\$28.59	\$32.41	\$36.45
5 M	\$31.00	\$34.63	\$40.15	\$46.64	\$52.46
Maximum Bill *	\$54.65	\$60.68	\$69.04	\$82.22	\$92.48

COMPANY: SSU / SEMINOLE / APPLE VALLEY
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 187,711	\$ (27,551)	\$ 160,180	\$ 28,271	\$ 188,431	(28,283)	160,139
OPERATING EXPENSES:						-15.46%	
2 OPERATION AND MAINTENANCE	\$ 86,213	\$ (3,465)	\$ 82,748	\$ 3,465	\$ 86,214	\$	\$ 86,214
3 DEPRECIATION	21,013	0	21,013	0	21,013		21,013
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	8,888	1,950	11,837	(1,873)	9,964	(1,318)	8,646
6 INCOME TAXES	17,283	(8,760)	7,524	10,177	17,701	(10,527)	7,174
7 TOTAL OPERATING EXPENSES	\$ 134,396	\$ (11,274)	\$ 123,122	\$ 11,789	\$ 134,891	(11,845)	123,046
8 OPERATING INCOME	\$ 53,315	\$ (18,277)	\$ 37,038	\$ 17,502	\$ 54,540	(17,448)	37,092
9 RATE BASE	\$ 320,884		\$ 318,744		\$ 319,177		\$ 319,177
RATE OF RETURN	16.63%		11.62%		17.09%		11.62%

COMPANY: SSU / SEMINOLE / APPLE VALLEY
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 71,030	\$ (18,830)	\$ 52,200	\$ 17,897	\$ 70,197	(17,862)	52,236
OPERATING EXPENSES:						-25.58%	
2 OPERATION AND MAINTENANCE	\$ 36,279	\$ (593)	\$ 35,687	\$ 593	\$ 36,280	\$	\$ 36,280
3 DEPRECIATION	3,924	0	3,924	0	3,924		3,924
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,518	(355)	3,162	318	3,480	(808)	2,672
6 INCOME TAXES	8,331	(8,719)	1,612	6,378	7,990	(6,455)	1,535
7 TOTAL OPERATING EXPENSES	\$ 52,052	\$ (7,667)	\$ 44,385	\$ 7,289	\$ 51,674	(7,283)	44,411
8 OPERATING INCOME	\$ 18,978	\$ (11,163)	\$ 7,814	\$ 10,708	\$ 18,523	(10,899)	7,624
9 RATE BASE	\$ 87,716		\$ 87,250		\$ 87,324		\$ 87,324
RATE OF RETURN	28.03%		11.62%		27.51%		11.62%

**COMPANY: SSU / SEMINOLE / APPLE VALLEY
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	29,002	17,997
b) Adjustment to annualize miscellaneous revenues	269	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ 29,271	\$ 17,997
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 3,465	\$ 593
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(3,190)	(492)
b) Regulatory assessment fees related to revenue adjustment	1,317	810
TOTAL ADJUSTMENT	\$ (1,873)	\$ 318
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ 10,177	\$ 6,378
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ (29,293)	\$ (17,962)
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ (1,318)	\$ (808)
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ (10,527)	\$ (6,455)

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: APPLE VALLEY
 COUNTY: SEMINOLE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.39	\$8.41	\$6.62	\$7.10	\$5.39
3/4"	\$8.09	\$12.62	\$9.93	\$10.64	\$8.09
1"	\$13.48	\$21.03	\$16.56	\$17.74	\$13.48
1-1/2"	\$26.95	\$42.05	\$33.11	\$35.48	\$26.95
2"	\$43.12	\$67.28	\$52.98	\$56.77	\$43.12
3"	\$86.24	\$134.56	\$105.95	\$113.54	\$86.24
4"	\$134.75	\$210.25	\$165.55	\$177.41	\$134.75
6"	\$269.50	\$420.50	\$331.10	\$354.82	\$269.50
Gallage Charge per 1,000 G.	\$1.00	\$0.71	\$1.30	\$1.32	\$1.00
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$8.39	\$10.54	\$10.52	\$11.05	\$8.39
5 M	\$10.39	\$11.96	\$13.13	\$13.68	\$10.39
10 M	\$15.39	\$15.51	\$19.63	\$20.26	\$15.39

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$8.64	\$10.45	\$12.53	\$12.99	\$8.64
3/4"	\$8.64	\$15.68	\$12.53	\$12.99	\$8.64
1"	\$8.64	\$26.13	\$12.53	\$12.99	\$8.64
1-1/2"	\$8.64	\$52.25	\$12.53	\$12.99	\$8.64
2"	\$8.64	\$83.60	\$12.53	\$12.99	\$8.64
3"	\$8.64	\$167.20	\$12.53	\$12.99	\$8.64
4"	\$8.64	\$261.25	\$12.53	\$12.99	\$8.64
6"	\$8.64	\$522.50	\$12.53	\$12.99	\$8.64
Gallage Charge per 1,000 G.	\$3.58	\$3.29	\$4.63	\$5.39	\$3.58
Gallage Cap *	10M	10M	10M	10M	10M
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$8.64	\$10.45	\$12.53	\$12.99	\$8.64
3/4"	\$12.96	\$15.68	\$18.80	\$19.49	\$12.96
1"	\$21.59	\$26.13	\$31.33	\$32.48	\$21.59
1-1/2"	\$43.18	\$52.25	\$62.66	\$64.95	\$43.18
2"	\$69.09	\$83.60	\$100.27	\$103.93	\$69.09
3"	\$138.17	\$167.20	\$200.53	\$207.87	\$138.17
4"	\$215.89	\$261.25	\$313.33	\$324.79	\$215.89
6"	\$431.77	\$522.50	\$626.66	\$649.57	\$431.77
Gallage Charge per 1,000 G.	\$4.25	\$3.29	\$5.51	\$6.39	\$4.25
<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$19.38	\$20.32	\$26.42	\$29.15	\$19.38
5 M	\$26.54	\$26.90	\$35.68	\$39.92	\$26.54
Maximum Bill *	\$44.44	\$43.35	\$58.83	\$66.85	\$44.44

COMPANY: SSU / OSCOLA / BAY LAKE ESTATES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,377	\$ 16,836	\$ 25,012	(\$ 16,567)	\$ 8,345	\$ 18,810	\$ 24,855
OPERATING EXPENSES:						199.03%	
2 OPERATION AND MAINTENANCE	\$ 13,801	(\$ 419)	\$ 13,383	419	\$ 13,802	\$	13,802
3 DEPRECIATION	2,518	0	2,518	0	2,518		2,518
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,019	1,205	2,225	(1,207)	1,018	747	1,765
6 INCOME TAXES	(4,962)	6,250	1,288	(5,993)	(4,704)	5,969	1,265
7 TOTAL OPERATING EXPENSES	\$ 12,377	\$ 7,036	\$ 19,414	(\$ 8,781)	\$ 12,633	\$ 6,716	\$ 19,349
8 OPERATING INCOME	\$ (4,001)	\$ 9,599	\$ 5,599	(\$ 9,886)	(\$ 4,288)	\$ 9,883	\$ 5,609
9 RATE BASE	\$ 82,834		\$ 49,721		\$ 49,773		\$ 49,773
RATE OF RETURN	-6.37%		11.26%		-8.61%		11.26%

COMPANY: SSU / OSCEOLA / BAY LAKE ESTATES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(16,682)	0
b) Adjustment to annualize miscellaneous revenues	15	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (16,667) \$	0
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 419 \$	0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(457)	0
b) Regulatory assessment fees related to revenue adjustment	(750)	0
TOTAL ADJUSTMENT	\$ (1,207) \$	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (5,993) \$	0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 16,610 \$	0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 747 \$	0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 5,969 \$	0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: BAY LAKE ESTATES
 COUNTY: OSCEOLA
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	9.62	17.37	\$10.85	\$12.67	\$28.86
3/4"	---	\$26.06	---	---	---
1"	---	\$43.43	---	---	---
1-1/2"	---	\$86.85	---	---	---
2"	---	\$138.96	---	---	---
3"	---	\$277.92	---	---	---
4"	---	\$434.25	---	---	---
6"	---	\$868.50	---	---	---
Gallage Charge per 1,000 G.					
0 - 7,500 gallons	---	---	---	---	---
7,501 - 12,500 gallons	\$0.51	---	\$0.81	\$0.67	\$1.53
12,501 - 18,000 gallons	\$0.46	---	\$0.76	\$0.61	\$1.38
Gallage Over 18,000	\$0.37	---	\$0.67	\$0.49	\$1.11
All Gallage	---	\$1.80	---	\$0.00	---

<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$9.62	\$22.77	\$10.85	\$12.67	\$28.86
5 M	\$9.62	\$26.37	\$10.85	\$12.67	\$28.86
10 M	\$10.90	\$35.37	\$12.88	\$14.34	\$32.68

COMPANY: SSU / DUVAL / BEACON HILLS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 428,498	\$ 113,261	\$ 541,759	(\$ 93,314)	\$ 448,445	\$ 93,542	\$ 541,987
OPERATING EXPENSES:						20.86%	
2 OPERATION AND MAINTENANCE	\$ 308,268	(\$ 10,197)	\$ 298,071	\$ 10,197	\$ 308,268	\$	\$ 308,268
3 DEPRECIATION	48,818	0	48,818	0	48,818		48,818
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	56,899	14,238	71,125	(13,340)	57,785	4,209	61,995
6 INCOME TAXES	(22,914)	41,243	18,329	(34,613)	(16,284)	33,616	17,332
7 TOTAL OPERATING EXPENSES	\$ 391,060	\$ 45,283	\$ 436,343	(\$ 37,756)	\$ 398,588	\$ 37,825	\$ 436,412
8 OPERATING INCOME	\$ 37,436	\$ 67,978	\$ 105,416	(\$ 55,558)	\$ 49,858	\$ 55,717	\$ 105,575
9 RATE BASE	\$ 914,185		\$ 907,194		\$ 908,489		\$ 908,489
RATE OF RETURN	4.10%		11.62%		5.49%		11.62%

COMPANY: SSU / DUVAL / BEACON HILLS
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 549,858	\$ 228,754	\$ 778,612	(\$ 218,245)	\$ 557,167	\$ 217,726	\$ 774,893
OPERATING EXPENSES						38.08%	
2 OPERATION AND MAINTENANCE	\$ 544,854	(\$ 10,340)	\$ 534,513	\$ 10,340	\$ 544,853	\$	\$ 544,853
3 DEPRECIATION	36,845	0	36,845	0	36,845		36,845
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	77,198	21,223	98,421	(20,885)	77,536	9,798	87,334
6 INCOME TAXES	(72,181)	81,397	9,216	(79,178)	(69,960)	78,243	8,284
7 TOTAL OPERATING EXPENSES	\$ 586,716	\$ 92,280	\$ 678,996	(\$ 69,721)	\$ 589,275	\$ 68,041	\$ 677,318
8 OPERATING INCOME	\$ (37,059)	\$ 134,476	\$ 97,416	(\$ 128,524)	(\$ 32,106)	\$ 129,885	\$ 97,577
9 RATE BASE	\$ 846,899		\$ 838,350		\$ 839,642		\$ 839,642
RATE OF RETURN	-4.38%		11.62%		-3.82%		11.62%

COMPANY: SSU / DUVAL / BEACON HILLS
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(93,869)	(219,245)
b) Adjustment to annualize miscellaneous revenues	555	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (93,314)	\$ (219,245)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 10,197	\$ 10,340
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(9,141)	(11,019)
b) Regulatory assessment fees related to revenue adjustment	(4,199)	(9,866)
TOTAL ADJUSTMENT	\$ (13,340)	\$ (20,885)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (34,613)	\$ (79,176)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 93,542	\$ 217,726
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 4,209	\$ 9,798
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 33,616	\$ 78,243

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: BEACON HILLS
 COUNTY: DUVAL
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

<u>Residential & General Service</u>	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.03	\$8.77	\$6.26	\$6.62	\$6.11
3/4"	\$7.55	\$13.16	\$9.39	\$9.93	\$9.17
1"	\$12.58	\$21.93	\$15.66	\$16.56	\$15.28
1-1/2"	\$25.15	\$43.85	\$31.31	\$33.11	\$30.56
2"	\$40.24	\$70.16	\$50.10	\$52.98	\$48.90
3"	\$80.48	\$140.32	\$100.19	\$105.96	\$97.79
4"	\$125.75	\$219.25	\$156.55	\$165.56	\$152.80
6"	\$251.50	\$438.50	\$313.10	\$331.12	\$305.60
Gallage Charge per 1,000 G.	\$0.65	\$0.64	\$0.95	\$0.86	\$0.79

Typical Residential Bills

<u>5/8" x 3/4" meter</u>	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
3 M	\$6.98	\$10.69	\$9.11	\$9.19	\$8.48
5 M	\$8.28	\$11.97	\$11.02	\$10.90	\$10.06
10 M	\$11.53	\$15.17	\$15.77	\$15.18	\$14.01

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: BEACON HILLS
 COUNTY: DUVAL
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential - RS					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$7.48	\$10.49	\$11.38	\$11.25	\$10.40
3/4"	\$7.48	\$15.74	\$11.38	\$11.25	\$10.40
1"	\$7.48	\$26.23	\$11.38	\$11.25	\$10.40
1-1/2"	\$7.48	\$52.45	\$11.38	\$11.25	\$10.40
2"	\$7.48	\$83.92	\$11.38	\$11.25	\$10.40
3"	\$7.48	\$167.84	\$11.38	\$11.25	\$10.40
4"	\$7.48	\$262.25	\$11.38	\$11.25	\$10.40
6"	\$7.48	\$524.50	\$11.38	\$11.25	\$10.40
Gallage Charge per 1,000 G.	\$1.65	\$2.11	\$2.70	\$2.48	\$2.29
Gallage Cap *	8M	10M	8M	8M	8M

Residential - RWO

Flat Rate:					
Meter Size:					
5/8"x3/4"	\$19.11	\$31.59	\$28.85	\$28.75	\$26.58
3/4"	\$19.11	\$36.84	\$28.85	\$28.75	\$26.58
1"	\$19.11	\$47.33	\$28.85	\$28.75	\$26.58
1-1/2"	\$19.11	\$73.55	\$28.85	\$28.75	\$26.58
2"	\$19.11	\$105.02	\$28.85	\$28.75	\$26.58
3"	\$19.11	\$188.94	\$28.85	\$28.75	\$26.58
4"	\$19.11	\$283.35	\$28.85	\$28.75	\$26.58
6"	\$19.11	\$545.60	\$28.85	\$28.75	\$26.58

General Service

Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.48	\$10.49	\$11.38	\$11.25	\$10.40
3/4"	\$11.22	\$15.74	\$17.07	\$16.88	\$15.80
1"	\$18.70	\$26.23	\$28.44	\$28.13	\$26.01
1-1/2"	\$37.40	\$52.45	\$56.89	\$56.27	\$52.01
2"	\$59.84	\$83.92	\$91.02	\$90.03	\$83.22
3"	\$119.68	\$167.84	\$182.04	\$180.05	\$166.45
4"	\$187.00	\$262.25	\$284.44	\$281.33	\$260.07
6"	\$374.00	\$524.50	\$568.89	\$562.66	\$520.15
Gallage Charge per 1,000 G.	\$1.98	\$2.11	\$3.24	\$2.98	\$2.75

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$12.43	\$16.82	\$19.48	\$18.70	\$17.29
5 M	\$15.73	\$21.04	\$24.88	\$23.66	\$21.88
Maximum Bill *	\$20.68	\$31.59	\$32.97	\$31.11	\$28.76

COMPANY: SSU / PUTNAM / BEECHER'S POINT
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,882	\$ 12,111	\$ 25,992	(11,869)	\$ 14,123	11,727	25,850
OPERATING EXPENSES:						83.03%	
2 OPERATION AND MAINTENANCE	\$ 9,864	(285)	\$ 9,578	285	\$ 9,863	\$	9,863
3 DEPRECIATION	2,030	0	2,030	0	2,030		2,030
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,179	870	2,049	(659)	1,190	528	1,718
6 INCOME TAXES	(2,048)	4,380	2,331	(4,316)	(1,986)	4,214	2,229
7 TOTAL OPERATING EXPENSES	\$ 11,023	\$ 4,965	\$ 15,988	(4,890)	\$ 11,098	4,742	15,840
8 OPERATING INCOME	\$ 2,858	\$ 7,148	\$ 10,004	(8,979)	\$ 3,026	\$ 6,985	10,010
9 RATE BASE	\$ 90,827		\$ 88,848		\$ 88,883		\$ 88,883
RATE OF RETURN	3.15%		11.26%		3.40%		11.28%

COMPANY: SSU / PUTNAM / BEECHER'S POINT
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 6,042	\$ 13,848	\$ 18,890	(13,740)	\$ 6,150	13,458	19,608
OPERATING EXPENSES:						218.84%	
2 OPERATION AND MAINTENANCE	\$ 15,140	(318)	\$ 14,822	318	\$ 15,140	\$	15,140
3 DEPRECIATION	778	0	778	0	778		778
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	733	1,196	1,930	(1,191)	738	808	1,344
6 INCOME TAXES	(4,551)	4,905	354	(4,855)	(4,501)	4,836	335
7 TOTAL OPERATING EXPENSES	\$ 12,100	\$ 5,784	\$ 17,884	(5,729)	\$ 12,155	5,442	17,587
8 OPERATING INCOME	\$ (6,058)	\$ 8,064	\$ 2,006	(8,011)	\$ (6,005)	\$ 8,016	2,011
9 RATE BASE	\$ 18,881		\$ 17,817		\$ 17,857		\$ 17,857
RATE OF RETURN	-31.85%		11.28%		-33.63%		11.28%

**COMPANY: SSU / PUTNAM / BEECHER'S POINT
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
DOCKET NO. 920199-WS**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(11,899)	(13,740)
b) Adjustment to annualize miscellaneous revenues	30	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (11,869)	\$ (13,740)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 285	\$ 318
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(325)	(573)
b) Regulatory assessment fees related to revenue adjustment	(534)	(618)
TOTAL ADJUSTMENT	\$ (859)	\$ (1,191)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (4,316)	\$ (4,855)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 11,727	\$ 13,458
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 528	\$ 606
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 4,214	\$ 4,836

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: BEECHER'S POINT
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.65	\$0.73	\$7.88	\$8.76	\$12.21
3/4"	---	\$1.10	---	---	---
1"	\$16.63	\$1.83	\$19.71	\$21.90	\$30.53
1-1/2"	\$33.25	\$3.65	\$39.41	\$43.78	\$61.04
2"	\$53.20	\$5.84	\$63.06	\$70.04	\$97.66
3"	\$89.75	\$11.68	\$119.46	\$131.33	\$183.11
4"	\$166.25	\$18.25	\$197.05	\$218.88	\$305.18
6"	---	\$36.50	---	---	---
Gallage Charge per 1,000 G.	\$1.49	\$2.89	\$1.79	\$1.96	\$2.74

Multi-Family

Base Facility Charge Per Unit:					
Meter Size:					
5/8"x3/4"	\$4.43	\$0.73	\$5.26	\$5.83	\$8.13
3/4"	\$4.43	\$1.10	\$5.26	\$5.83	\$8.13
1"	\$4.43	\$1.83	\$5.26	\$5.83	\$8.13
1-1/2"	\$4.43	\$3.65	\$5.26	\$5.83	\$8.13
2"	\$4.43	\$5.84	\$5.26	\$5.83	\$8.13
3"	\$4.43	\$11.68	\$5.26	\$5.83	\$8.13
4"	\$4.43	\$18.25	\$5.26	\$5.83	\$8.13
6"	\$4.43	\$36.50	\$5.26	\$5.83	\$8.13
Gallage Charge per 1,000 G.	\$1.49	\$2.89	\$1.79	\$1.96	\$2.74

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$11.12	\$9.40	\$13.25	\$14.64	\$20.41
5 M	\$14.10	\$15.18	\$16.84	\$18.56	\$25.88
10 M	\$21.55	\$29.63	\$25.79	\$28.37	\$39.56

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: BEECHER'S POINT
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.55	\$0.24	\$10.45	\$9.85	\$20.88
3/4"	\$6.55	\$0.36	\$10.45	\$9.85	\$20.88
1"	\$6.55	\$0.60	\$10.45	\$9.85	\$20.88
1-1/2"	\$6.55	\$1.20	\$10.45	\$9.85	\$20.88
2"	\$6.55	\$1.92	\$10.45	\$9.85	\$20.88
3"	\$6.55	\$3.84	\$10.45	\$9.85	\$20.88
4"	\$6.55	\$6.00	\$10.45	\$9.85	\$20.88
6"	\$6.55	\$12.00	\$10.45	\$9.85	\$20.88
Gallage Charge per 1,000 G.	\$2.22	\$6.04	\$3.27	\$3.34	\$7.08
Gallage Cap *	10M	10M	10M	10M	10M
Multi-Family					
Base Facility Charge Per Unit:					
Meter Size:					
5/8"x3/4"	\$4.37	\$0.24	\$6.98	\$6.57	\$13.93
3/4"	\$4.37	\$0.36	\$6.98	\$6.57	\$13.93
1"	\$4.37	\$0.60	\$6.98	\$6.57	\$13.93
1-1/2"	\$4.37	\$1.20	\$6.98	\$6.57	\$13.93
2"	\$4.37	\$1.92	\$6.98	\$6.57	\$13.93
3"	\$4.37	\$3.84	\$6.98	\$6.57	\$13.93
4"	\$4.37	\$6.00	\$6.98	\$6.57	\$13.93
6"	\$4.37	\$12.00	\$6.98	\$6.57	\$13.93
Gallage Charge per 1,000 G.	\$2.22	\$6.04	\$3.27	\$3.34	\$7.08
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.55	\$0.24	\$10.45	\$9.85	\$20.88
3/4"	---	\$0.36	---	---	---
1"	\$16.38	\$0.60	\$26.12	\$24.64	\$52.23
1-1/2"	\$32.75	\$1.20	\$52.24	\$49.27	\$104.42
2"	\$52.40	\$1.92	\$83.58	\$78.83	\$167.07
3"	\$98.25	\$3.84	\$160.61	\$147.81	\$313.26
4"	\$163.75	\$6.00	\$261.19	\$246.35	\$522.10
6"	---	\$12.00	---	---	---
Gallage Charge per 1,000 G.	\$2.22	\$6.04	\$3.27	\$3.34	\$7.08
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$13.21	\$18.36	\$20.26	\$19.87	\$42.12
5 M	\$17.65	\$30.44	\$26.80	\$26.55	\$56.27
Maximum Bill *	\$28.75	\$60.64	\$43.14	\$43.25	\$91.67

COMPANY: SSU / CHARLOTTE/LEE / BURNT STORE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 159,316	\$ 117,555	\$ 276,872	\$ (104,492)	\$ 172,380	\$ 102,179	\$ 274,559
OPERATING EXPENSES:						59.28%	
2 OPERATION AND MAINTENANCE	\$ 110,542	\$ (1,542)	\$ 109,000	\$ 1,542	\$ 110,542	\$	\$ 110,542
3 DEPRECIATION	32,734	0	32,734	0	32,734		32,734
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	28,502	8,208	36,708	(7,618)	29,090	4,598	33,688
6 INCOME TAXES	(24,388)	42,307	17,918	(37,571)	(19,653)	36,720	17,067
7 TOTAL OPERATING EXPENSES	\$ 147,389	\$ 48,971	\$ 196,360	\$ (43,647)	\$ 152,713	\$ 41,318	\$ 194,031
8 OPERATING INCOME	\$ 11,928	\$ 68,584	\$ 80,512	\$ (60,845)	\$ 19,667	\$ 60,862	\$ 80,529
9 RATE BASE	\$ 763,401		\$ 736,617		\$ 736,610		\$ 736,610
RATE OF RETURN	1.56%		10.93%		2.67%		10.93%

COMPANY: SSU / CHARLOTTE/LEE / BURNT STORE
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 61,503	\$ 133,290	\$ 194,794	\$ (125,621)	\$ 69,173	\$ 124,487	\$ 193,459
OPERATING EXPENSES						160.49%	
2 OPERATION AND MAINTENANCE	\$ 71,338	\$ (1,474)	\$ 69,865	\$ 1,474	\$ 71,339	\$	\$ 71,339
3 DEPRECIATION	8,902	11,608	20,510	0	20,510		20,510
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	41,426	8,270	49,696	(7,934)	41,762	5,602	47,364
6 INCOME TAXES	26,771	(18,436)	8,333	(45,230)	(36,897)	44,736	7,839
7 TOTAL OPERATING EXPENSES	\$ 148,437	\$ (34)	\$ 148,403	\$ (51,690)	\$ 96,713	\$ 50,338	\$ 147,052
8 OPERATING INCOME	\$ (86,933)	\$ 133,324	\$ 46,390	\$ (74,131)	\$ (27,741)	\$ 74,148	\$ 46,408
9 RATE BASE	\$ (2,401,151)		\$ 424,432		\$ 424,616		\$ 424,616
RATE OF RETURN	3.62%		10.93%		-6.53%		10.93%

COMPANY: SSU / CHARLOTTE/LEE / BURNT STORE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(38,717)	(28,768)
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329.WS	(65,775)	(97,053)
TOTAL ADJUSTMENT	\$ (104,492)	\$ (125,821)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,542	\$ 1,474
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(2,916)	(2,272)
b) Regulatory assessment fees related to revenue adjustment	(4,702)	(5,662)
TOTAL ADJUSTMENT	\$ (7,618)	\$ (7,934)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (37,571)	\$ (45,230)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 102,179	\$ 124,487
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 4,598	\$ 5,602
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 36,720	\$ 44,736

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: BURNT STORE
COUNTY: CHARLOTTE/LEE
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	Current	Utility Requested Interim	Staff Recommended Interim	Staff Alternate Interim	Staff Required System Rates
<u>Residential, General Service & Multi-Family</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.51	\$20.04	\$8.74	\$9.89	\$11.99
3/4"	\$7.51	\$30.06	\$9.36	\$9.89	\$11.99
1"	\$18.78	\$50.10	\$21.86	\$24.73	\$29.99
1-1/2"	\$37.55	\$100.20	\$43.71	\$49.44	\$59.96
2"	\$60.08	\$160.32	\$69.94	\$79.10	\$95.93
3"	\$120.16	\$320.64	\$139.87	\$158.20	\$191.87
4"	\$187.75	\$501.00	\$218.55	\$247.19	\$299.79
6"	\$394.63	\$1,002.00	\$456.23	\$519.57	\$630.13
Gallonge Charge per 1,000 G.	\$2.81	\$2.85	\$3.11	\$3.70	\$4.49
<u>Public Authority (Pirate Harbour)</u>					
Base Facility Charge:					
Meter Size:					
6"	\$394.63	\$1,002.00	\$456.23	\$519.57	\$630.13
Gallonge Charge per 1,000 G.	\$2.05	\$2.85	\$2.35	\$2.70	\$3.27
<u>Private Fire Protection</u>					
5/8"x3/4"	---	\$6.88	---	---	---
3/4"	---	\$10.02	---	---	---
1"	---	\$16.70	---	---	---
1-1/2"	---	\$33.40	---	---	---
2"	\$20.01	\$53.44	\$23.30	\$26.35	\$31.95
3"	\$40.01	\$106.88	\$46.58	\$52.68	\$63.89
4"	\$62.52	\$167.00	\$72.79	\$82.31	\$99.83
6"	\$125.04	\$334.00	\$145.57	\$164.63	\$199.66
8"	\$200.07	\$534.40	\$232.92	\$263.41	\$319.47
10"	\$287.60	\$768.20	\$334.83	\$378.65	\$459.23

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$15.94	\$28.59	\$18.07	\$20.99	\$25.45
5 M	\$21.56	\$34.29	\$24.30	\$28.39	\$34.43
10 M	\$35.61	\$48.54	\$39.85	\$46.88	\$56.86

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: BURNT STORE
COUNTY: CHARLOTTE/LEE
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.96	\$26.00	\$9.86	\$8.97	\$16.72
3/4"	\$5.96	\$39.00	\$9.86	\$8.97	\$16.72
1"	\$5.96	\$65.00	\$9.86	\$8.97	\$16.72
1-1/2"	\$5.96	\$130.00	\$9.86	\$8.97	\$16.72
2"	\$5.96	\$208.00	\$9.86	\$8.97	\$16.72
3"	\$5.96	\$416.00	\$9.86	\$8.97	\$16.72
4"	\$5.96	\$650.00	\$9.86	\$8.97	\$16.72
6"	\$5.96	\$1,300.00	\$9.86	\$8.97	\$16.72
Gallage Charge per 1,000 G.	\$1.79	\$3.27	\$2.84	\$2.69	\$5.02
Gallage Cap *	10M	10M	10M	10M	10M
General Service & Multi-Family					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.96	\$26.00	\$9.86	\$8.97	\$16.72
3/4"	\$5.96	\$39.00	\$9.86	\$8.97	\$16.72
1"	\$14.90	\$65.00	\$24.64	\$22.42	\$41.79
1-1/2"	\$29.80	\$130.00	\$49.29	\$44.83	\$83.59
2"	\$47.88	\$208.00	\$78.86	\$71.73	\$133.74
3"	\$95.36	\$416.00	\$157.72	\$143.46	\$267.47
4"	\$149.00	\$650.00	\$246.44	\$224.16	\$417.93
6"	\$298.00	\$1,300.00	\$492.89	\$448.32	\$835.85
Gallage Charge per 1,000 G.	\$1.79	\$3.27	\$2.84	\$2.69	\$5.02
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$11.33	\$35.81	\$18.38	\$17.05	\$31.78
5 M	\$14.91	\$42.35	\$24.06	\$22.43	\$41.82
Maximum Bill *	\$23.86	\$58.70	\$38.25	\$35.90	\$66.92

COMPANY: SSU / LAKE / CARLTON VILLAGE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 20,473	\$ 2,503	\$ 22,976	(1,977)	\$ 21,099	\$ 1,790	\$ 22,887
OPERATING EXPENSES:						8.52%	
2 OPERATION AND MAINTENANCE	\$ 13,834	(451)	\$ 13,483	451	\$ 13,934	\$	\$ 13,934
3 DEPRECIATION	1,981	0	1,981	0	1,981		1,981
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,357	615	1,972	(587)	1,385	61	1,446
6 INCOME TAXES	185	881	1,066	(676)	390	646	1,036
7 TOTAL OPERATING EXPENSES	\$ 17,456	\$ 1,045	\$ 18,501	(812)	\$ 17,689	\$ 727	\$ 18,416
8 OPERATING INCOME	\$ 3,017	\$ 1,456	\$ 4,474	(1,065)	\$ 3,410	\$ 1,071	\$ 4,481
9 RATE BASE	\$ 37,478		\$ 37,132		\$ 37,189		\$ 37,189
RATE OF RETURN	8.05%		12.05%		9.17%		12.05%

COMPANY: SSU / LAKE / CARLTON VILLAGE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(2,270)	0
b) Adjustment to annualize miscellaneous revenues	393	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (1,877) \$	0
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 451	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(503)	0
b) Regulatory assessment fees related to revenue adjustment	(84)	0
TOTAL ADJUSTMENT	\$ (587) \$	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (676)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 1,798	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 81	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 646	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: CARLTON VILLAGE
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$9.07	\$7.11	\$7.74	\$6.41
3/4"	\$8.83	\$13.61	\$10.67	\$11.62	\$9.62
1"	\$14.71	\$22.68	\$17.79	\$19.37	\$16.04
1-1/2"	\$29.43	\$45.35	\$35.59	\$38.74	\$32.08
2"	\$47.08	\$72.56	\$56.94	\$61.99	\$51.33
3"	\$94.15	\$145.12	\$113.86	\$123.95	\$102.64
4"	\$147.11	\$226.75	\$177.91	\$193.69	\$160.39
6"	\$294.22	\$453.50	\$355.82	\$387.37	\$320.77
Gallagege Charge per 1,000 G.	\$1.48	\$1.34	\$1.78	\$1.95	\$1.61
Typical Residential Bills					
<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$13.09	\$12.45	\$13.58	\$11.25
5 M	\$13.28	\$15.77	\$16.01	\$17.48	\$14.47
10 M	\$20.68	\$22.47	\$24.92	\$27.22	\$22.54

COMPANY: SSU / SEMINOLE / CHULUOTA
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 94,491	\$ 105,825	\$ 200,418	\$(103,030)	\$ 97,388	\$ 102,138	\$ 169,528
OPERATING EXPENSES:						104.88%	
2 OPERATION AND MAINTENANCE	\$ 85,942	\$(2,802)	\$ 83,140	\$ 2,802	\$ 85,942	\$	\$ 85,942
3 DEPRECIATION	28,021	0	28,021	0	28,021		28,021
4 AMORTIZATION	809	0	809	0	809		809
5 TAXES OTHER THAN INCOME	10,685	7,915	18,481	\$(7,785)	10,685	4,588	15,282
6 INCOME TAXES	\$(24,498)	37,997	13,489	\$(37,258)	\$(23,787)	36,705	12,938
7 TOTAL OPERATING EXPENSES	\$ 100,839	\$ 43,101	\$ 143,939	\$(42,239)	\$ 101,700	\$ 41,302	\$ 143,002
8 OPERATING INCOME	\$ (6,347)	\$ 62,824	\$ 56,477	\$(60,791)	\$(4,314)	\$ 60,837	\$ 56,524
9 RATE BASE	\$ 488,525		\$ 488,034		\$ 488,384		\$ 488,384
RATE OF RETURN	-1.30%		11.62%		-0.89%		11.62%

COMPANY: SSU / SEMINOLE / CHULUOTA
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 39,873	\$ 214,253	\$ 254,227	\$(213,539)	\$ 40,688	\$ 211,854	\$ 252,542
OPERATING EXPENSES:						520.88%	
2 OPERATION AND MAINTENANCE	\$ 49,587	\$(917)	\$ 48,670	\$ 917	\$ 49,587	\$	\$ 49,587
3 DEPRECIATION	37,951	0	37,951	0	37,951		37,951
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,073	10,857	14,030	\$(10,925)	3,105	9,533	12,639
6 INCOME TAXES	\$(47,032)	76,861	29,829	\$(77,370)	\$(47,541)	76,133	28,593
7 TOTAL OPERATING EXPENSES	\$ 43,559	\$ 86,901	\$ 130,460	\$(87,378)	\$ 43,082	\$ 85,667	\$ 128,749
8 OPERATING INCOME	\$ (3,586)	\$ 127,352	\$ 123,767	\$(128,161)	\$(2,394)	\$ 126,187	\$ 123,793
9 RATE BASE	\$ 1,065,834		\$ 1,065,118		\$ 1,065,233		\$ 1,065,233
RATE OF RETURN	-0.34%		11.62%		-0.22%		11.62%

**COMPANY: SSU / SEMINOLE / CHULUOTA
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(103,185)	(213,539)
b) Adjustment to annualize miscellaneous revenues	155	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (103,030)	\$ (213,539)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 2,802	\$ 917
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(3,149)	(1,316)
b) Regulatory assessment fees related to revenue adjustment	(4,636)	(9,609)
TOTAL ADJUSTMENT	\$ (7,785)	\$ (10,925)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (37,256)	\$ (77,370)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 102,139	\$ 211,854
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 4,596	\$ 9,533
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 36,705	\$ 76,133

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: CHULUOTA
 COUNTY: SEMINOLE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.39	\$13.47	\$6.62	\$7.10	\$11.28
3/4"	\$8.09	\$20.21	\$9.93	\$10.64	\$16.92
1"	\$13.48	\$33.68	\$16.56	\$17.74	\$28.20
1 - 1/2"	\$26.95	\$67.35	\$33.11	\$35.48	\$56.39
2"	\$43.12	\$107.76	\$52.98	\$56.77	\$90.23
3"	\$66.24	\$215.52	\$105.95	\$113.54	\$180.46
4"	\$134.75	\$336.75	\$165.55	\$177.41	\$281.96
6"	\$269.50	\$673.50	\$331.10	\$354.82	\$563.93
Gallage Charge per 1,000 G.	\$1.00	\$1.83	\$1.30	\$1.32	\$2.09
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$8.39	\$18.96	\$10.52	\$11.05	\$17.56
5 M	\$10.39	\$22.62	\$13.13	\$13.68	\$21.74
10 M	\$15.39	\$31.77	\$19.63	\$20.26	\$32.20

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: CHULUOTA
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$8.64	\$22.51	\$12.53	\$12.99	\$53.60
3/4"	\$8.64	\$33.77	\$12.53	\$12.99	\$53.60
1"	\$8.64	\$56.28	\$12.53	\$12.99	\$53.60
1-1/2"	\$8.64	\$112.55	\$12.53	\$12.99	\$53.60
2"	\$8.64	\$180.08	\$12.53	\$12.99	\$53.60
3"	\$8.64	\$360.16	\$12.53	\$12.99	\$53.60
4"	\$8.64	\$562.75	\$12.53	\$12.99	\$53.60
6"	\$8.64	\$1,125.50	\$12.53	\$12.99	\$53.60
Gallage Charge per 1,000 G.	\$3.58	\$3.82	\$4.63	\$5.39	\$22.22
Gallage Cap *	10M	10M	10M	10M	10M
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$8.64	\$22.51	\$12.53	\$12.99	\$53.60
3/4"	\$12.96	\$33.77	\$18.80	\$19.49	\$80.41
1"	\$21.59	\$56.28	\$31.33	\$32.48	\$134.01
1-1/2"	\$43.18	\$112.55	\$62.66	\$64.95	\$267.98
2"	\$69.09	\$180.08	\$100.27	\$103.93	\$428.80
3"	\$138.17	\$360.16	\$200.53	\$207.87	\$857.60
4"	\$215.89	\$562.75	\$313.33	\$324.79	\$1,339.99
6"	\$431.77	\$1,125.50	\$626.66	\$649.57	\$2,679.91
Gallage Charge per 1,000 G.	\$4.25	\$3.82	\$5.30	\$6.39	\$26.38
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$19.38	\$33.97	\$26.42	\$29.15	\$120.26
5 M	\$26.54	\$41.61	\$35.68	\$39.92	\$164.70
Maximum Bill *	\$44.44	\$60.71	\$58.83	\$66.85	\$275.80

COMPANY: SSU / MARION / CITRUS PARK
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 54,990	\$ 7,445	\$ 62,435	(\$ 655)	\$ 55,780	\$ 6,043	\$ 61,823
OPERATING EXPENSES:	10.83%						
2 OPERATION AND MAINTENANCE	\$ 42,184	(\$ 1,496)	\$ 40,688	\$ 1,496	\$ 42,184	\$	\$ 42,184
3 DEPRECIATION	5,760	0	5,760	0	5,760		5,760
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,745	1,942	6,687	(\$ 1,906)	4,780	272	5,052
6 INCOME TAXES	(\$ 1,039)	2,680	1,640	(\$ 2,388)	(\$ 758)	2,172	1,413
7 TOTAL OPERATING EXPENSES	\$ 51,650	\$ 3,128	\$ 54,778	(\$ 2,809)	\$ 51,968	\$ 2,444	\$ 54,410
8 OPERATING INCOME	\$ 3,340	\$ 4,319	\$ 7,659	(\$ 3,846)	\$ 3,814	\$ 3,600	\$ 7,413
9 RATE BASE	\$ 64,824		\$ 62,660		\$ 62,667		\$ 62,667
RATE OF RETURN	5.15%		12.22%		6.07%		11.79%

COMPANY: SSU / MARION / CITRUS PARK
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 57,593	\$ 138,833	\$ 196,426	(\$ 128,138)	\$ 68,290	\$ 122,350	\$ 190,840
OPERATING EXPENSES:	179.16%						
2 OPERATION AND MAINTENANCE	\$ 58,174	(\$ 1,531)	\$ 56,643	\$ 1,531	\$ 58,174	\$	\$ 58,174
3 DEPRECIATION	20,804	0	20,804	0	20,804		20,804
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,388	8,167	19,553	(\$ 7,888)	11,677	5,508	17,383
6 INCOME TAXES	(\$ 28,948)	49,787	20,838	(\$ 48,378)	(\$ 25,538)	43,889	18,430
7 TOTAL OPERATING EXPENSES	\$ 61,425	\$ 56,423	\$ 117,848	(\$ 52,531)	\$ 65,317	\$ 49,474	\$ 114,791
8 OPERATING INCOME	\$ (3,831)	\$ 82,410	\$ 78,578	(\$ 75,605)	\$ 2,974	\$ 72,876	\$ 75,849
9 RATE BASE	\$ 644,933		\$ 643,033		\$ 643,224		\$ 643,224
RATE OF RETURN	-0.59%		12.22%		0.46%		11.79%

**COMPANY: SSU / MARION / CITRUS PARK
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(2,951)	(60,231)
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329.WS	(3,704)	(67,905)
TOTAL ADJUSTMENT	\$ (6,655)	\$ (128,136)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,496	\$ 1,531
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(1,607)	(1,920)
b) Regulatory assessment fees related to revenue adjustment	(299)	(5,766)
TOTAL ADJUSTMENT	\$ (1,906)	\$ (7,686)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,399)	\$ (46,376)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 6,043	\$ 122,350
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 272	\$ 5,506
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,172	\$ 43,969

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: CITRUS PARK
 COUNTY: MARION
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$6.65	\$7.43	\$7.88	\$8.76	\$7.43
3/4"	\$9.98	\$11.15	\$11.83	\$13.14	\$11.14
1"	\$16.63	\$18.58	\$19.71	\$21.90	\$18.57
1-1/2"	\$33.26	\$37.15	\$39.42	\$43.79	\$37.14
2"	\$53.22	\$59.44	\$63.08	\$70.07	\$59.43
3"	\$106.44	\$118.88	\$126.15	\$140.14	\$118.86
4"	\$166.31	\$185.75	\$197.11	\$218.96	\$185.72
6"	\$332.62	\$371.50	\$394.22	\$437.93	\$371.44
Gallage Charge per 1,000 G.	\$0.96	\$1.24	\$1.26	\$1.26	\$1.07
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$9.53	\$11.15	\$11.66	\$12.55	\$10.64
5 M	\$11.45	\$13.63	\$14.19	\$15.08	\$12.79
10 M	\$16.25	\$19.83	\$20.49	\$21.39	\$18.15

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: CITRUS PARK
COUNTY: MARION
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$12.25	\$22.69	\$16.15	\$18.43	\$34.20
3/4"	\$12.25	\$34.04	\$16.15	\$18.43	\$34.20
1"	\$12.25	\$56.73	\$16.15	\$18.43	\$34.20
1-1/2"	\$12.25	\$113.45	\$16.15	\$18.43	\$34.20
2"	\$12.25	\$181.52	\$16.15	\$18.43	\$34.20
3"	\$12.25	\$363.04	\$16.15	\$18.43	\$34.20
4"	\$12.25	\$567.25	\$16.15	\$18.43	\$34.20
6"	\$12.25	\$1,134.50	\$16.15	\$18.43	\$34.20
Gallage Charge per 1,000 G.	\$2.26	\$4.23	\$3.31	\$3.40	\$6.31
Gallage Cap *	8M	10M	8M	8M	8M
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$12.25	\$22.69	\$16.15	\$18.43	\$34.20
3/4"	\$18.36	\$34.04	\$24.21	\$27.62	\$51.25
1"	\$30.59	\$56.73	\$40.33	\$46.02	\$85.40
1-1/2"	\$61.17	\$113.45	\$80.66	\$92.03	\$170.76
2"	\$97.86	\$181.52	\$129.04	\$147.22	\$273.19
3"	\$195.70	\$363.04	\$258.06	\$294.42	\$546.32
4"	\$305.77	\$567.25	\$403.21	\$460.01	\$853.59
6"	\$611.52	\$1,134.50	\$806.41	\$919.99	\$1,707.13
Gallage Charge per 1,000 G.	\$2.71	\$4.23	\$3.76	\$4.08	\$7.57
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$19.03	\$35.38	\$26.08	\$28.63	\$53.12
5 M	\$23.55	\$43.84	\$32.70	\$35.43	\$65.74
Maximum Bill *	\$30.33	\$64.99	\$42.62	\$45.63	\$84.67

COMPANY: SSU / CITRUS / CITRUS SPRINGS UTILITIES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--A
 DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 267,978	\$ 191,824	\$ 459,802	\$(190,311)	\$ 269,491	\$ 187,451	\$ 459,842
OPERATING EXPENSES:						69.56%	
2 OPERATION AND MAINTENANCE	\$ 184,949	\$(6,156)	\$ 178,793	\$ 6,156	\$ 184,949	\$	\$ 184,949
3 DEPRECIATION	48,441	0	48,441	0	48,441		48,441
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	67,020	18,292	83,312	\$(16,224)	67,088	8,435	75,523
6 INCOME TAXES	(48,200)	75,428	29,229	\$(68,657)	\$(39,429)	67,364	27,836
7 TOTAL OPERATING EXPENSES	\$ 254,210	\$ 85,565	\$ 339,775	\$(78,725)	\$ 261,050	\$ 75,799	\$ 339,849
8 OPERATING INCOME	\$ 13,768	\$ 106,259	\$ 120,027	\$(111,586)	\$ 8,441	\$ 111,652	\$ 120,093
9 RATE BASE	\$ 1,435,840		\$ 1,112,391		\$ 1,113,161		\$ 1,113,161
RATE OF RETURN	0.66%		10.79%		0.76%		10.79%

COMPANY: SSU / CITRUS / CITRUS SPRINGS UTILITIES
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--B
 DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 154,108	\$(37)	\$ 154,072	\$(754)	\$ 153,318	\$ 716	\$ 154,034
OPERATING EXPENSES						0.47%	
2 OPERATION AND MAINTENANCE	\$ 88,512	\$(3,129)	\$ 85,383	\$ 3,129	\$ 88,512	\$	\$ 88,512
3 DEPRECIATION	22,736	0	22,736	0	22,736		22,736
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	22,650	3,001	25,652	\$(3,037)	22,615	32	22,647
6 INCOME TAXES	1,394	\$(523)	871	\$(459)	412	257	870
7 TOTAL OPERATING EXPENSES	\$ 135,292	\$(651)	\$ 134,641	\$(387)	\$ 134,275	\$ 290	\$ 134,564
8 OPERATING INCOME	\$ 18,817	\$ 614	\$ 19,430	\$(387)	\$ 19,043	\$ 427	\$ 19,470
9 RATE BASE	\$ 154,557		\$ 180,078		\$ 180,470		\$ 180,470
RATE OF RETURN	12.17%		10.79%		10.55%		10.79%

COMPANY: SSU / CITRUS / CITRUS SPRINGS UTILITIES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
DOCKET NO. 920199-WS

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(190,311)	(754)
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (190,311) \$	(754)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 6,156 \$	3,129
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(7,660)	(3,003)
b) Regulatory assessment fees related to revenue adjustment	(8,564)	(34)
TOTAL ADJUSTMENT	\$ (16,224) \$	(3,037)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (68,657) \$	(459)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 187,451 \$	716
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 8,435 \$	32
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 67,364 \$	257

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: CITRUS SPRINGS UTILITIES
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.32	\$13.03	\$7.55	\$8.32	\$10.78
3/4"	---	\$19.55	---	---	---
1"	\$15.81	\$32.58	\$18.89	\$20.82	\$26.98
1-1/2"	\$31.61	\$65.15	\$37.77	\$41.62	\$53.94
2"	\$50.58	\$104.24	\$60.44	\$66.59	\$86.31
3"	\$101.15	\$208.48	\$120.86	\$133.17	\$172.60
4"	\$158.05	\$325.75	\$188.85	\$208.09	\$269.70
6"	\$316.10	\$651.50	\$377.70	\$416.18	\$539.39
Gallonaage Charge per 1,000 G.	\$1.03	\$1.59	\$1.33	\$1.36	\$1.76
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$9.41	\$17.80	\$11.54	\$12.39	\$16.06
5 M	\$11.47	\$20.98	\$14.21	\$15.10	\$19.57
10 M	\$16.62	\$28.93	\$20.86	\$21.88	\$28.36

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: CITRUS SPRINGS UTILITIES
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$12.00	\$11.10	\$15.90	\$18.05	\$12.06
3/4"	\$12.00	\$16.65	\$15.90	\$18.05	\$12.06
1"	\$12.00	\$27.75	\$15.90	\$18.05	\$12.06
1-1/2"	\$12.00	\$55.50	\$15.90	\$18.05	\$12.06
2"	\$12.00	\$88.80	\$15.90	\$18.05	\$12.06
3"	\$12.00	\$177.60	\$15.90	\$18.05	\$12.06
4"	\$12.00	\$277.50	\$15.90	\$18.05	\$12.06
6"	---	\$555.00	---	---	---
Gallage Charge per 1,000 G.	\$1.77	\$2.27	\$2.82	\$2.66	\$1.78
Gallage Cap *	10M	10M	10M	10M	10M

General Service

Base Facility Charge:

Meter Size:

5/8"x3/4"	\$12.00	\$11.10	\$15.90	\$18.05	\$12.06
3/4"	---	\$16.65	---	---	---
1"	\$29.99	\$27.75	\$39.73	\$45.12	\$30.13
1-1/2"	\$59.98	\$55.50	\$79.47	\$90.24	\$60.26
2"	\$95.97	\$88.80	\$127.15	\$144.38	\$96.42
3"	\$191.95	\$177.60	\$254.31	\$288.78	\$192.85
4"	\$299.92	\$277.50	\$397.36	\$451.21	\$301.32
6"	\$599.84	\$555.00	\$794.73	\$902.42	\$602.64

Gallage Charge per 1,000 G.	\$2.13	\$2.27	\$3.39	\$3.20	\$2.14
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Typical Residential Bills

5/8" x 3/4" meter

3 M	\$17.31	\$17.91	\$24.36	\$26.04	\$17.39
5 M	\$20.85	\$22.45	\$30.00	\$31.37	\$20.95
Maximum Bill *	\$29.70	\$33.80	\$44.09	\$44.68	\$29.84

COMPANY: SSU / CITRUS / CRYSTAL RIVER HIGHLANDS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 5,076	\$ 18,275	\$ 23,351	\$(17,826)	\$ 5,523	\$ 17,173	\$ 22,695
OPERATING EXPENSES:						310.84%	
2 OPERATION AND MAINTENANCE	\$ 15,876	\$(434)	\$ 15,442	\$ 434	\$ 15,876	\$	\$ 15,876
3 DEPRECIATION	1,887	0	1,887	0	1,887		1,887
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	351	1,463	1,814	\$(1,442)	372	773	1,144
6 INCOME TAXES	\$(6,102)	6,559	457	\$(6,353)	\$(5,896)	6,171	275
7 TOTAL OPERATING EXPENSES	\$ 12,011	\$ 7,588	\$ 18,588	\$(7,361)	\$ 12,238	\$ 6,944	\$ 19,182
8 OPERATING INCOME	\$ (6,935)	\$ 10,687	\$ 3,752	\$(10,467)	\$(6,715)	\$ 10,229	\$ 3,514
9 RATE BASE	\$ 34,339		\$ 31,143		\$ 31,197		\$ 31,197
RATE OF RETURN	-20.20%		12.05%		-21.52%		11.26%

**COMPANY: SSU / CITRUS / CRYSTAL RIVER HIGHLANDS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
DOCKET NO. 920199-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (16,131)	\$ 0
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329-WS	(1,697)	0
	\$ (17,828)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 434	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (640)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(802)	0
	\$ (1,442)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (6,353)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 17,173	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 773	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 6,171	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: CRYSTAL RIVER HIGHLANDS
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$3.05	\$15.07	\$4.28	\$4.02	\$12.89
3/4"	---	\$22.61	---	---	---
1"	\$7.65	\$37.68	\$10.73	\$10.07	\$32.33
1-1/2"	\$15.27	\$75.35	\$21.43	\$20.10	\$64.53
2"	---	\$120.56	---	---	---
3"	---	\$241.12	---	---	---
4"	---	\$376.75	---	---	---
6"	---	\$753.50	---	---	---
Gallage Charge per 1,000 G.	\$0.64	\$2.54	\$0.94	\$0.84	\$2.70

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$4.97	\$22.69	\$7.10	\$6.54	\$21.00
5 M	\$8.25	\$27.77	\$8.99	\$8.23	\$26.41
10 M	\$9.45	\$40.47	\$13.69	\$12.44	\$39.94

COMPANY: SSU / ORANGE / DAETWYLER SHORES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 20,789	\$ 15,384	\$ 36,133	\$ (14,169)	\$ 21,964	\$ 13,620	\$ 35,584
OPERATING EXPENSES:						62.01%	
2 OPERATION AND MAINTENANCE	\$ 21,020	\$ (602)	\$ 20,418	\$ 602	\$ 21,020	\$	\$ 21,020
3 DEPRECIATION	2,763	0	2,763	0	2,763		2,763
4 AMORTIZATION	444	0	444	0	444		444
5 TAXES OTHER THAN INCOME	2,135	1,355	3,490	(1,302)	2,188	613	2,801
6 INCOME TAXES	(3,673)	5,505	1,832	(5,112)	(3,280)	4,866	1,615
7 TOTAL OPERATING EXPENSES	\$ 22,689	\$ 6,258	\$ 28,947	\$ (5,811)	\$ 23,136	\$ 5,507	\$ 28,643
8 OPERATING INCOME	\$ (1,920)	\$ 9,108	\$ 7,188	\$ (8,359)	\$ (1,172)	\$ 8,112	\$ 6,941
9 RATE BASE	\$ 59,931	\$	\$ 59,540	\$	\$ 59,615	\$	\$ 59,615
RATE OF RETURN	-3.20%		12.07%		-1.97%		11.64%

COMPANY: SSU / ORANGE / DAETWYLER SHORES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (14,271)	\$ 0
b) Adjustment to annualize miscellaneous revenues	102	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (14,169)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 602	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (664)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(638)	0
	-----	-----
	\$ (1,302)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (5,112)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 13,620	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 613	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 4,895	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: DAETWYLER SHORES
 COUNTY: ORANGE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$4.09	\$10.48	\$5.32	\$5.38	\$6.66
3/4"	\$6.13	\$15.72	\$7.98	\$8.07	\$9.99
1"	\$10.20	\$26.20	\$13.28	\$13.43	\$16.62
1-1/2"	\$20.41	\$52.40	\$26.57	\$26.87	\$33.25
2"	\$32.64	\$83.84	\$42.50	\$42.97	\$53.18
3"	\$65.29	\$167.68	\$85.00	\$85.95	\$106.38
4"	\$102.01	\$262.00	\$132.81	\$134.30	\$166.21
6"	\$204.00	\$524.00	\$265.60	\$268.58	\$332.39
 Gallonge Charge per 1,000 G.	 \$1.04	 \$1.33	 \$1.34	 \$1.37	 \$1.69
 <u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$7.21	\$14.47	\$9.34	\$9.49	\$11.74
5 M	\$9.29	\$17.13	\$12.02	\$12.22	\$15.13
10 M	\$14.49	\$23.78	\$18.73	\$19.07	\$23.60

COMPANY: DUI-SSU / VOLUSIA / DELTONA UTILITIES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--A
 DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,486,711	\$ 615,387	\$ 4,302,098	(\$ 779,081)	\$ 3,523,017	\$ 737,740	\$ 4,260,757
OPERATING EXPENSES:						20.94%	
2 OPERATION AND MAINTENANCE	\$ 2,172,219	(\$ 86,568)	\$ 2,085,651	\$ 86,568	\$ 2,172,219	\$	\$ 2,172,219
3 DEPRECIATION	434,251	0	434,251	0	434,251		434,251
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	366,241	121,777	488,018	(120,144)	367,874	33,196	401,073
6 INCOME TAXES	(24,168)	296,152	271,984	(266,195)	(14,202)	265,119	250,917
7 TOTAL OPERATING EXPENSES	\$ 2,948,543	\$ 331,361	\$ 3,279,903	(\$ 319,760)	\$ 2,960,143	\$ 298,317	\$ 3,258,460
8 OPERATING INCOME	\$ 538,168	\$ 484,026	\$ 1,022,195	(\$ 459,321)	\$ 562,874	\$ 439,423	\$ 1,002,297
9 RATE BASE	\$ 8,321,616		\$ 8,177,555		\$ 8,188,376		\$ 8,188,376
RATE OF RETURN	6.47%		12.50%		6.87%		12.24%

COMPANY: DUI-SSU / VOLUSIA / DELTONA UTILITIES
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--B
 DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 814,324	\$ 1,329,467	\$ 2,143,791	(\$ 1,315,062)	\$ 828,729	\$ 1,288,078	\$ 2,114,807
OPERATING EXPENSES						155.16%	
2 OPERATION AND MAINTENANCE	\$ 722,842	(\$ 25,917)	\$ 696,925	\$ 25,917	\$ 722,842	\$	\$ 722,842
3 DEPRECIATION	331,654	0	331,654	0	331,654		331,654
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	57,364	88,481	145,845	(57,833)	58,012	57,874	115,888
6 INCOME TAXES	(268,461)	477,081	207,620	(471,696)	(264,076)	462,173	186,098
7 TOTAL OPERATING EXPENSES	\$ 842,399	\$ 539,645	\$ 1,382,044	(\$ 533,612)	\$ 848,433	\$ 520,047	\$ 1,368,480
8 OPERATING INCOME	\$ (28,075)	\$ 789,822	\$ 761,747	(\$ 781,450)	(\$ 19,704)	\$ 766,031	\$ 748,327
9 RATE BASE	\$ 6,109,816		\$ 6,083,987		\$ 6,087,206		\$ 6,097,206
RATE OF RETURN	-0.46%		12.50%		-0.32%		12.24%

**COMPANY: DUI-SSU / VOLUSIA / DELTONA UTILITIES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
DOCKET NO. 920199-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (812,895)	\$ (1,315,062)
b) Adjustment to annualize miscellaneous revenues	33,814	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (779,081)	\$ (1,315,062)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 86,568	\$ 25,917
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (85,085)	\$ (28,655)
b) Regulatory assessment fees related to revenue adjustment	(35,059)	(59,178)
	\$ (120,144)	\$ (87,833)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (286,185)	\$ (471,696)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 737,740	\$ 1,286,078
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 33,198	\$ 57,874
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 265,119	\$ 462,173

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: DELTONA UTILITIES
 COUNTY: VOLUSIA
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$3.18	\$8.06	\$4.41	\$4.19	\$3.87
3/4"	---	\$12.09	---	---	---
1"	\$6.63	\$20.15	\$9.71	\$8.73	\$8.06
1-1/2"	\$12.36	\$40.30	\$18.54	\$16.30	\$15.06
2"	\$19.28	\$64.48	\$29.14	\$25.38	\$23.45
3"	\$37.68	\$128.96	\$57.39	\$49.61	\$45.83
4"	\$58.38	\$201.50	\$89.18	\$76.86	\$71.01
6"	---	\$403.00	---	---	---
Gallonge Charge per 1,000 G.	\$0.95	\$0.75	\$1.25	\$1.25	\$1.16

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$6.03	\$10.31	\$8.16	\$7.94	\$7.33
5 M	\$7.93	\$11.81	\$10.67	\$10.44	\$9.65
10 M	\$12.68	\$15.56	\$16.92	\$16.69	\$15.42

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: DELTONA UTILITIES
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$13.30	\$19.64	\$22.11	\$20.01	\$33.94
3/4"	\$13.30	\$29.46	\$22.11	\$20.01	\$33.94
1"	\$13.30	\$49.10	\$22.11	\$20.01	\$33.94
1-1/2"	\$13.30	\$98.20	\$22.11	\$20.01	\$33.94
2"	\$13.30	\$157.12	\$22.11	\$20.01	\$33.94
3"	\$13.30	\$314.24	\$22.11	\$20.01	\$33.94
4"	\$13.30	\$491.00	\$22.11	\$20.01	\$33.94
6"	\$13.30	\$982.00	\$22.11	\$20.01	\$33.94
Gallage Charge per 1,000 G.	---	\$3.11	---	---	---
Gallage Cap *	N/A	10M	N/A	N/A	N/A
General Service - GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.30	\$19.64	\$9.20	\$7.97	\$13.52
3/4"	---	\$29.46	---	---	---
1"	\$12.04	\$49.10	\$21.78	\$18.11	\$30.72
1-1/2"	\$23.28	\$98.20	\$42.77	\$35.02	\$59.41
2"	\$36.76	\$157.12	\$67.94	\$55.30	\$93.81
3"	\$72.72	\$314.24	\$135.08	\$109.40	\$185.57
4"	\$113.17	\$491.00	\$210.61	\$170.26	\$288.79
6"	---	\$982.00	---	---	---
Gallage Charge per 1,000 G.	\$2.11	\$3.11	\$3.16	\$3.17	\$5.38
General Service - SS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	---	---	---	---	---
3/4"	---	---	---	---	---
1"	---	---	---	---	---
1-1/2"	---	---	---	---	---
2"	---	---	---	---	---
3"	\$477.47	\$314.24	\$793.66	\$718.31	\$1,218.46
4"	---	---	---	---	---
6"	---	---	---	---	---
Gallage Charge per 1,000 G.	---	---	---	---	---
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$13.30	\$28.97	\$22.11	\$20.01	\$33.94
5 M	\$13.30	\$35.19	\$22.11	\$20.01	\$33.94
Maximum Bill *	\$13.30	\$50.74	\$22.11	\$20.01	\$33.94

COMPANY: SSU / SEMINOLE / DOL RAY MANOR
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--A
 DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 18,883	\$ 6,588	\$ 25,251	(\$ 9,407)	\$ 15,844	\$ 9,296	\$ 25,081
OPERATING EXPENSES:						58.29%	
2 OPERATION AND MAINTENANCE	\$ 12,874	(\$ 331)	\$ 12,643	\$ 331	\$ 12,874	\$	\$ 12,874
3 DEPRECIATION	2,690	0	2,690	0	2,690		2,690
4 AMORTIZATION	447	0	447	0	447		447
5 TAXES OTHER THAN INCOME	955	736	1,691	(862)	829	418	1,245
6 INCOME TAXES	(755)	2,330	1,575	(3,380)	(1,805)	3,319	1,515
7 TOTAL OPERATING EXPENSES	\$ 16,311	\$ 2,725	\$ 19,046	(\$ 3,911)	\$ 15,135	\$ 3,735	\$ 18,870
8 OPERATING INCOME	\$ 2,392	\$ 3,853	\$ 6,205	(\$ 5,499)	\$ 708	\$ 5,501	\$ 6,211
9 RATE BASE	\$ 53,564		\$ 53,402		\$ 53,443		\$ 53,443
RATE OF RETURN	4.35%		11.62%		1.33%		11.62%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (9,427)	\$ 0
b) Adjustment to annualize miscellaneous revenues	20	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (9,407)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 331	\$ 0
	-----	-----
	=====	=====
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (439)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(423)	0
	-----	-----
	\$ (862)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,380)	\$ 0
	-----	-----
	=====	=====
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 9,236	\$ 0
	-----	-----
	=====	=====
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 416	\$ 0
	-----	-----
	=====	=====
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,319	\$ 0
	-----	-----
	=====	=====

COMPANY: SSU / SEMINOLE / DRUID HILLS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 61,450	\$ 19,795	\$ 81,245	(\$ 18,586)	\$ 62,659	\$ 18,403	\$ 81,062
OPERATING EXPENSES:						29.37%	
2 OPERATION AND MAINTENANCE	\$ 34,655	(\$ 1,055)	\$ 33,599	\$ 1,055	\$ 34,655	\$	\$ 34,655
3 DEPRECIATION	10,572	0	10,572	0	10,572		10,572
4 AMORTIZATION	698	0	698	0	698		698
5 TAXES OTHER THAN INCOME	3,271	1,898	5,169	(\$ 1,843)	3,326	828	4,154
6 INCOME TAXES	(971)	7,144	6,273	(\$ 6,855)	(582)	6,814	6,031
7 TOTAL OPERATING EXPENSES	\$ 48,528	\$ 7,987	\$ 56,512	(\$ 7,643)	\$ 48,869	\$ 7,442	\$ 56,311
8 OPERATING INCOME	\$ 12,924	\$ 11,809	\$ 24,732	(\$ 10,943)	\$ 13,790	\$ 10,862	\$ 24,751
9 RATE BASE	\$ 213,434		\$ 212,851		\$ 212,983		\$ 212,983
RATE OF RETURN	6.06%		11.62%		6.47%		11.62%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (18,639)	\$ 0
b) Adjustment to annualize miscellaneous revenues	53	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (18,586)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,055	\$ 0
	-----	-----
	=====	=====
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,007)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(836)	0
	-----	-----
	\$ (1,843)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (6,855)	\$ 0
	-----	-----
	=====	=====
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 18,403	\$ 0
	-----	-----
	=====	=====
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 828	\$ 0
	-----	-----
	=====	=====
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 6,614	\$ 0
	-----	-----
	=====	=====

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: DRUID HILLS
 COUNTY: SEMINOLE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.39	\$10.29	\$6.62	\$7.10	\$11.28
3/4"	\$8.09	\$15.44	\$9.93	\$10.64	\$16.92
1"	\$13.48	\$25.73	\$16.56	\$17.74	\$28.20
1-1/2"	\$26.95	\$51.45	\$33.11	\$35.48	\$56.39
2"	\$43.12	\$82.32	\$52.98	\$56.77	\$90.23
3"	\$86.24	\$164.64	\$105.95	\$113.54	\$180.46
4"	\$134.75	\$257.25	\$165.55	\$177.41	\$281.96
6"	\$269.50	\$514.50	\$331.10	\$354.82	\$563.93
Gallage Charge per 1,000 G.	\$1.00	\$1.00	\$1.30	\$1.32	\$2.09

Typical Residential Bille

<u>5/8" x 3/4" meter</u>					
3 M	\$8.39	\$13.29	\$10.52	\$11.05	\$17.56
5 M	\$10.39	\$15.29	\$13.13	\$13.68	\$21.74
10 M	\$15.39	\$20.29	\$19.63	\$20.26	\$32.20

COMPANY: SSU / LAKE / EAST LAKE HARRIS ESTATES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 19,759	\$ 6,818	\$ 26,575	(\$ 6,528)	\$ 20,047	\$ 6,608	\$ 26,655
OPERATING EXPENSES:						32.85%	
2 OPERATION AND MAINTENANCE	\$ 15,273	(\$ 663)	\$ 14,610	\$ 683	\$ 15,273	\$	\$ 15,273
3 DEPRECIATION	2,897	0	2,897	0	2,897		2,897
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,836	870	3,506	(857)	2,649	297	2,946
6 INCOME TAXES	(1,331)	2,498	1,165	(2,410)	(1,245)	2,374	1,129
7 TOTAL OPERATING EXPENSES	\$ 19,475	\$ 2,703	\$ 22,178	(\$ 2,604)	\$ 19,574	\$ 2,671	\$ 22,245
8 OPERATING INCOME	\$ 284	\$ 4,113	\$ 4,387	(\$ 3,924)	\$ 473	\$ 3,935	\$ 4,407
9 RATE BASE	\$ 36,895	\$ 36,498	\$ 36,498	\$ 36,581	\$ 36,581	\$ 36,581	\$ 36,581
RATE OF RETURN	0.77%	12.05%	12.05%	1.28%	1.28%	12.05%	12.05%

COMPANY: SSU / LAKE / EAST LAKE HARRIS ESTATES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (6,637)	\$ 0
b) Adjustment to annualize miscellaneous revenues	109	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (6,528)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 663	\$ 0
	-----	-----
	=====	=====
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (563)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(294)	0
	-----	-----
	\$ (857)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,410)	\$ 0
	-----	-----
	=====	=====
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 6,606	\$ 0
	-----	-----
	=====	=====
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 297	\$ 0
	-----	-----
	=====	=====
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,374	\$ 0
	-----	-----
	=====	=====

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: EAST LAKE HARRIS ESTATES
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$7.73	\$7.11	\$7.74	\$7.84
3/4"	\$8.83	\$11.60	\$10.67	\$11.62	\$11.78
1"	\$14.71	\$19.33	\$17.79	\$19.37	\$19.64
1-1/2"	\$29.43	\$38.65	\$35.59	\$38.74	\$39.28
2"	\$47.08	\$61.84	\$56.94	\$61.99	\$62.85
3"	\$94.15	\$123.68	\$113.86	\$123.95	\$125.68
4"	\$147.11	\$193.25	\$177.91	\$193.69	\$196.39
6"	\$294.22	\$386.50	\$355.82	\$387.37	\$392.77
Gallorage Charge per 1,000 G.	\$1.48	\$2.35	\$1.78	\$1.95	\$1.98
	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$14.78	\$12.45	\$13.58	\$13.77
5 M	\$13.28	\$19.48	\$16.01	\$17.48	\$17.72
10 M	\$20.68	\$31.23	\$24.92	\$27.22	\$27.60

COMPANY: SSU / SEMINOLE / FERN PARK
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 27,095	\$ 11,219	\$ 38,314	\$(10,056)	\$ 28,256	\$ 9,991	\$ 38,247
OPERATING EXPENSES:						35.38%	
2 OPERATION AND MAINTENANCE	\$ 21,651	\$(754)	\$ 20,897	\$ 754	\$ 21,651	\$	\$ 21,651
3 DEPRECIATION	4,545	0	4,545	0	4,545		4,545
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,415	1,257	2,672	\$(1,206)	1,466	450	1,916
6 INCOME TAXES	(2,027)	4,041	2,014	\$(3,667)	\$(1,654)	3,560	1,937
7 TOTAL OPERATING EXPENSES	\$ 25,563	\$ 4,544	\$ 30,127	\$(4,119)	\$ 26,008	\$ 4,040	\$ 30,048
8 OPERATING INCOME	\$ 1,512	\$ 6,675	\$ 8,187	\$(5,939)	\$ 2,248	\$ 5,951	\$ 8,199
9 RATE BASE	\$ 70,668		\$ 70,457		\$ 70,551		\$ 70,551
RATE OF RETURN	2.13%		11.62%		3.18%		11.62%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (10,113)	\$ 0
b) Adjustment to annualize miscellaneous revenues	55	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (10,058)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 754	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (753)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(453)	0
	-----	-----
	\$ (1,206)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,667)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 9,991	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 450	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,590	\$ 0
	-----	-----

COMPANY: SSU / LAKE / FERN TERRACE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 25,882	\$ (4,729)	\$ 20,933	\$ 5,060	\$ 25,993	\$ (5,039)	\$ 20,957
OPERATING EXPENSES:						-18.38%	
2 OPERATION AND MAINTENANCE	\$ 12,558	\$ (505)	\$ 12,052	\$ 505	\$ 12,558	\$	\$ 12,558
3 DEPRECIATION	2,372	0	2,372	0	2,372		2,372
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,065	251	2,316	(236)	2,080	(227)	1,853
6 INCOME TAXES	2,482	(1,877)	615	1,784	2,599	(1,810)	789
7 TOTAL OPERATING EXPENSES	\$ 19,487	\$ (1,931)	\$ 17,555	\$ 2,053	\$ 19,608	\$ (2,036)	\$ 17,572
8 OPERATING INCOME	\$ 6,175	\$ (2,798)	\$ 3,378	\$ 3,007	\$ 6,385	\$ (3,000)	\$ 3,385
9 RATE BASE	\$ 28,486		\$ 28,030		\$ 28,094		\$ 28,094
RATE OF RETURN	21.67%		12.05%		22.73%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ 4,862	\$ 0
b) Adjustment to annualize miscellaneous revenues	198	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ 5,060	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 505	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (464)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	228	0
	\$ (236)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,784	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ (5,036)	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ (227)	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,810)	\$ 0

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Daltona Utilities, Inc.
 SYSTEM: FERN TERRACE
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$8.95	\$7.11	\$7.74	\$5.88
3/4"	\$8.83	\$13.43	\$10.67	\$11.62	\$8.83
1"	\$14.71	\$22.38	\$17.79	\$19.37	\$14.71
1-1/2"	\$29.43	\$44.75	\$35.59	\$38.74	\$29.43
2"	\$47.08	\$71.60	\$56.94	\$61.99	\$47.08
3"	\$94.15	\$143.20	\$113.86	\$123.95	\$94.15
4"	\$147.11	\$223.75	\$177.91	\$193.69	\$147.11
6"	\$294.22	\$447.50	\$355.82	\$387.37	\$294.22
Gallonge Charge per 1,000 G.	\$1.48	\$1.07	\$1.78	\$1.95	\$1.48

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$12.16	\$12.45	\$13.58	\$10.32
5 M	\$13.28	\$14.30	\$16.01	\$17.48	\$13.28
10 M	\$20.68	\$19.65	\$24.92	\$27.22	\$20.68

COMPANY: SSU / MARTIN / FISHERMAN'S HAVEN
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,718	\$ 8,286	\$ 22,004	\$ (7,647)	\$ 14,357	\$ 7,504	\$ 21,861
OPERATING EXPENSES:						52.26%	
2 OPERATION AND MAINTENANCE	\$ 16,973	\$ (720)	\$ 16,253	\$ 720	\$ 16,973	\$	\$ 16,973
3 DEPRECIATION	1,511	0	1,511	0	1,511		1,511
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,079	1,032	2,111	(1,004)	1,107	338	1,445
6 INCOME TAXES	(2,779)	3,072	302	(2,763)	(2,461)	2,697	215
7 TOTAL OPERATING EXPENSES	\$ 16,793	\$ 3,384	\$ 20,177	\$ (3,068)	\$ 17,110	\$ 3,034	\$ 20,144
8 OPERATING INCOME	\$ (3,075)	\$ 4,902	\$ 1,827	\$ (4,579)	\$ (2,753)	\$ 4,469	\$ 1,717
9 RATE BASE	\$ 18,459	\$	\$ 15,155	\$	\$ 15,245	\$	\$ 15,245
RATE OF RETURN	-16.66%		12.05%		-18.06%		11.23%

COMPANY: SSU / MARTIN / FISHERMAN'S HAVEN
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 20,246	\$ 24,947	\$ 45,193	\$ (24,173)	\$ 21,020	\$ 23,340	\$ 44,380
OPERATING EXPENSES:						111.04%	
2 OPERATION AND MAINTENANCE	\$ 30,164	\$ (928)	\$ 29,236	\$ 928	\$ 30,164	\$	\$ 30,164
3 DEPRECIATION	4,122	0	4,122	0	4,122		4,122
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,083	2,208	4,271	(2,173)	2,098	1,050	3,148
6 INCOME TAXES	(7,660)	8,990	1,320	(8,632)	(7,312)	8,388	1,078
7 TOTAL OPERATING EXPENSES	\$ 28,689	\$ 10,260	\$ 38,949	\$ (9,876)	\$ 29,073	\$ 9,438	\$ 38,510
8 OPERATING INCOME	\$ (8,443)	\$ 14,687	\$ 6,244	\$ (14,297)	\$ (8,053)	\$ 13,902	\$ 5,849
9 RATE BASE	\$ 55,188	\$	\$ 51,820	\$	\$ 51,936	\$	\$ 51,836
RATE OF RETURN	-15.30%		12.05%		-15.51%		11.23%

COMPANY: SSU / MARTIN / FISHERMAN'S HAVEN
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
DOCKET NO. 920199-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (1,848)	\$ (12,165)
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329-WS	(5,799)	(12,008)
	\$ (7,647)	\$ (24,173)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 720	\$ 928
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (660)	\$ (1,085)
b) Regulatory assessment fees related to revenue adjustment	(344)	(1,088)
	\$ (1,004)	\$ (2,173)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,783)	\$ (8,632)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 7,504	\$ 23,340
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 338	\$ 1,050
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,697	\$ 8,388

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: FISHERMAN'S HAVEN
 COUNTY: MARTIN
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$4.12	\$6.99	\$5.35	\$5.42	\$6.35
3/4"	\$6.17	\$10.49	\$8.02	\$8.12	\$9.51
1"	\$10.29	\$17.48	\$13.37	\$13.55	\$15.86
1 - 1/2"	\$20.56	\$34.95	\$26.72	\$27.07	\$31.70
2"	\$32.90	\$55.92	\$42.76	\$43.32	\$50.72
3"	\$65.80	\$111.84	\$85.51	\$86.63	\$101.44
4"	\$102.81	\$174.75	\$133.61	\$135.36	\$158.50
6"	\$205.63	\$349.50	\$267.23	\$270.73	\$317.02
Gallonge Charge per 1,000 G.	\$0.76	\$1.26	\$1.06	\$1.00	\$1.17
	<u>Typical Residential Bills</u>				
5/8" x 3/4" meter					
3 M	\$6.40	\$10.77	\$8.53	\$8.43	\$9.87
5 M	\$7.92	\$13.29	\$10.66	\$10.43	\$12.21
10 M	\$11.72	\$19.59	\$15.96	\$15.43	\$18.07

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: FISHERMAN'S HAVEN
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential – RS					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.57	\$13.51	\$9.47	\$8.38	\$11.75
3/4"	\$5.57	\$20.27	\$9.47	\$8.38	\$11.75
1"	\$5.57	\$33.78	\$9.47	\$8.38	\$11.75
1-1/2"	\$5.57	\$67.55	\$9.47	\$8.38	\$11.75
2"	\$5.57	\$108.08	\$9.47	\$8.38	\$11.75
3"	\$5.57	\$216.16	\$9.47	\$8.38	\$11.75
4"	\$5.57	\$337.75	\$9.47	\$8.38	\$11.75
6"	\$5.57	\$675.50	\$9.47	\$8.38	\$11.75
Gallage Charge per 1,000 G.	\$1.47	\$2.86	\$2.52	\$2.21	\$3.10
Gallage Cap *	7M	10M	7M	7M	7M
Residential – RWO					
Fiat Rate					
Meter Size:					
5/8"x3/4"	\$14.20	\$42.11	\$20.44	\$21.36	\$29.97
3/4"	\$14.20	\$48.87	\$20.44	\$21.36	\$29.97
1"	\$14.20	\$62.38	\$20.44	\$21.36	\$29.97
1-1/2"	\$14.20	\$96.15	\$20.44	\$21.36	\$29.97
2"	\$14.20	\$136.68	\$20.44	\$21.36	\$29.97
3"	\$14.20	\$244.76	\$20.44	\$21.36	\$29.97
4"	\$14.20	\$366.35	\$20.44	\$21.36	\$29.97
6"	\$14.20	\$704.10	\$20.44	\$21.36	\$29.97
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.57	\$13.51	\$9.47	\$8.38	\$11.75
3/4"	\$8.35	\$20.27	\$14.20	\$12.56	\$17.62
1"	\$13.91	\$33.78	\$23.65	\$20.93	\$29.36
1-1/2"	\$27.82	\$67.55	\$47.31	\$41.85	\$58.71
2"	\$44.51	\$108.08	\$75.69	\$66.96	\$93.93
3"	\$89.01	\$216.16	\$151.37	\$133.91	\$187.84
4"	\$139.08	\$337.75	\$236.52	\$209.24	\$293.51
6"	\$278.16	\$675.50	\$473.05	\$418.47	\$587.02
Gallage Charge per 1,000 G.	\$1.47	\$2.86	\$2.52	\$2.21	\$3.10
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$9.98	\$22.09	\$17.03	\$15.01	\$21.06
5 M	\$12.92	\$27.81	\$22.07	\$19.44	\$27.27
Maximum Bill *	\$15.86	\$42.11	\$27.10	\$23.86	\$33.47

COMPANY: SSU / SEMINOLE / FLORIDA CENTRAL COMMERCE PARK
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 88,061	\$ 37,884	\$ 104,035	\$ (34,515)	\$ 69,520	\$ 32,288	\$ 101,788
OPERATING EXPENSES						48.42%	
2 OPERATION AND MAINTENANCE	\$ 88,084	\$ (2,040)	\$ 86,044	\$ 2,040	\$ 88,084	\$	\$ 88,084
3 DEPRECIATION	8,978	0	8,978	0	8,978		8,978
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,283	5,933	15,196	(5,777)	9,419	1,452	10,871
6 INCOME TAXES	(19,321)	12,854	(6,367)	(11,588)	(17,953)	11,586	(6,357)
7 TOTAL OPERATING EXPENSES	\$ 87,004	\$ 16,847	\$ 103,852	\$ (15,324)	\$ 88,528	\$ 13,048	\$ 101,578
8 OPERATING INCOME	\$ (20,953)	\$ 21,137	\$ 183	\$ (19,191)	\$ (19,008)	\$ 19,220	\$ 212
9 RATE BASE	\$ 7,358	\$ 1,570		\$ 1,825		\$ 1,825	
RATE OF RETURN	-284.76%		11.89%		-1041.53%		11.62%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ 0	\$ (34,515)
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ 0	\$ (34,515)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 0	\$ 2,040
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ 0	\$ (4,224)
b) Regulatory assessment fees related to revenue adjustment	0	(1,553)
	\$ 0	\$ (5,777)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ 0	\$ (11,586)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 0	\$ 32,268
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 0	\$ 1,452
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 0	\$ 11,596

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: FLORIDA CENTRAL COMMERCE PARK
 COUNTY: SEMINOLE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$8.64	\$41.54	\$12.53	\$12.99	\$12.64
3/4"	\$12.96	\$62.31	\$18.80	\$19.49	\$18.97
1"	\$21.59	\$103.85	\$31.33	\$32.48	\$31.61
1-1/2"	\$43.18	\$207.70	\$62.66	\$64.95	\$63.21
2"	\$69.09	\$332.32	\$100.27	\$103.93	\$101.15
3"	\$138.17	\$664.64	\$200.53	\$207.87	\$202.30
4"	\$215.89	\$1,038.50	\$313.33	\$324.79	\$316.10
6"	\$431.77	\$2,077.00	\$626.66	\$649.57	\$632.18
Gallage Charge per 1,000 G.	\$4.25	\$3.19	\$5.51	\$6.39	\$6.22
General Service - Spray Irrigation					
Base Facility Charge Per Sprinkler:	0.06	---	\$0.09	\$0.09	\$0.09
Gallage Charge per 1,000 G.	---	\$0.25	---	---	---

COMPANY: SSU / OSCEOLA / FOUNTAINS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 0	\$ 55,096	\$ 55,096	\$(50,495)	\$ 4,801	\$ 50,050	\$ 54,651
OPERATING EXPENSES:						1087.80%	
2 OPERATION AND MAINTENANCE	\$ 7,234	\$(203)	\$ 7,031	\$ 203	\$ 7,234		\$ 7,234
3 DEPRECIATION	3,717	0	3,717	0	3,717		3,717
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,437	2,797	4,234	\$(2,590)	1,643	2,262	3,696
6 INCOME TAXES	(11,259)	19,752	8,494	\$(18,306)	\$(9,812)	17,966	8,174
7 TOTAL OPERATING EXPENSES	\$ 1,130	\$ 22,346	\$ 23,476	\$(20,683)	\$ 2,783	\$ 20,238	\$ 23,021
8 OPERATING INCOME	\$ (1,130)	\$ 32,750	\$ 31,620	\$(29,802)	\$ 1,818	\$ 29,611	\$ 31,630
9 RATE BASE	\$ 280,778		\$ 280,816		\$ 280,841		\$ 280,841
RATE OF RETURN	-0.40%		11.26%		0.65%		11.26%

**COMPANY: SSU / OSCEOLA / FOUNTAINS
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (50,720)	\$ 0
b) Adjustment to annualize miscellaneous revenues	225	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (50,495)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 203	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (318)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(2,272)	0
	\$ (2,590)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (18,306)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 50,050	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 2,252	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 17,986	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: FOUNTAINS
 COUNTY: OSCEOLA
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.67	\$23.41	\$6.90	\$7.47	\$70.52
3/4"	---	\$35.12	---	---	---
1"	---	\$58.53	---	---	---
1-1/2"	---	\$117.05	---	---	---
2"	---	\$187.28	---	---	---
3"	---	\$374.56	---	---	---
4"	---	\$585.25	---	---	---
6"	---	\$1,170.50	---	---	---
 Gallage Charge per 1,000 G.	 \$2.33	 \$2.51	 \$2.63	 \$3.07	 \$28.98
 <u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$12.66	\$30.94	\$14.79	\$16.67	\$157.46
5 M	\$17.32	\$35.96	\$20.06	\$22.80	\$215.41
10 M	\$28.97	\$48.51	\$33.21	\$38.14	\$360.31

COMPANY: SSU / MARTIN / FOX RUN
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,633	\$ 81,972	\$ 78,605	(\$ 80,952)	\$ 15,653	\$ 57,672	\$ 73,825
OPERATING EXPENSES:						370.37%	
2 OPERATION AND MAINTENANCE	\$ 32,590	(\$ 1,148)	\$ 31,445	\$ 1,148	\$ 32,590	\$	\$ 32,590
3 DEPRECIATION	10,078	0	10,078	0	10,078		10,078
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,009	4,260	7,269	(4,214)	3,056	2,609	5,664
6 INCOME TAXES	(16,887)	22,230	5,543	(21,914)	(16,371)	20,833	4,483
7 TOTAL OPERATING EXPENSES	\$ 28,991	\$ 25,344	\$ 54,398	(\$ 24,992)	\$ 29,354	\$ 23,442	\$ 52,795
8 OPERATING INCOME	\$ (14,358)	\$ 36,628	\$ 22,269	(\$ 35,970)	(\$ 13,701)	\$ 34,530	\$ 20,828
9 RATE BASE	\$ 188,809		\$ 184,799		\$ 184,842		\$ 184,842
RATE OF RETURN	-7.81%		12.05%		-7.41%		11.26%

COMPANY: SSU / MARTIN / FOX RUN
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 10,348	\$ 36,325	\$ 46,673	(\$ 35,894)	\$ 10,779	\$ 34,934	\$ 45,713
OPERATING EXPENSES:						324.05%	
2 OPERATION AND MAINTENANCE	\$ 29,570	(\$ 944)	\$ 28,627	\$ 944	\$ 29,570	\$	\$ 29,570
3 DEPRECIATION	3,947	0	3,947	0	3,947		3,947
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,826	2,786	6,414	(2,787)	3,647	1,572	5,219
6 INCOME TAXES	(12,285)	13,057	772	(12,824)	(12,052)	12,554	502
7 TOTAL OPERATING EXPENSES	\$ 24,860	\$ 14,899	\$ 39,760	(\$ 14,847)	\$ 25,112	\$ 14,126	\$ 39,238
8 OPERATING INCOME	\$ (14,512)	\$ 21,426	\$ 6,914	(\$ 21,247)	(\$ 14,333)	\$ 20,808	\$ 6,475
9 RATE BASE	\$ 61,094		\$ 57,378		\$ 57,484		\$ 57,484
RATE OF RETURN	-23.75%		12.05%		-24.83%		11.26%

COMPANY: SSU / MARTIN / FOX RUN
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (55,028)	\$ (29,733)
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329-WS	(5,924)	(6,161)
	\$ (60,952)	\$ (35,894)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,146	\$ 944
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,471)	\$ (1,152)
b) Regulatory assessment fees related to revenue adjustment	(2,743)	(1,615)
	\$ (4,214)	\$ (2,767)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (21,914)	\$ (12,824)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 57,972	\$ 34,934
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 2,609	\$ 1,572
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 20,833	\$ 12,554

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: FOX RUN
 COUNTY: MARTIN
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$4.45	\$25.45	\$5.68	\$5.86	\$21.85
3/4"	---	\$38.18	---	---	---
1"	---	\$63.63	---	---	---
1-1/2"	---	\$127.25	---	---	---
2"	---	\$203.60	---	---	---
3"	---	\$407.20	---	---	---
4"	---	\$636.25	---	---	---
6"	---	\$1,272.50	---	---	---
Gallage Charge per 1,000 G.					
0 - 1,000 gallons	---	---	---	---	---
Over 1,000 gallons	\$1.14	---	\$1.44	\$1.50	\$5.60
All Gallage	---	\$2.31	---	---	---

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$6.73	\$32.38	\$8.56	\$8.86	\$33.05
5 M	\$9.01	\$37.00	\$11.45	\$11.86	\$44.25
10 M	\$14.71	\$48.55	\$18.65	\$19.37	\$72.24

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: FOX RUN
 COUNTY: MARTIN
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$9.99	\$21.78	\$20.42	\$15.03	\$42.37
3/4"	\$9.99	\$32.67	\$20.42	\$15.03	\$42.37
1"	\$9.99	\$54.45	\$20.42	\$15.03	\$42.37
1-1/2"	\$9.99	\$108.90	\$20.42	\$15.03	\$42.37
2"	\$9.99	\$174.24	\$20.42	\$15.03	\$42.37
3"	\$9.99	\$348.48	\$20.42	\$15.03	\$42.37
4"	\$9.99	\$544.50	\$20.42	\$15.03	\$42.37
6"	\$9.99	\$1,089.00	\$20.42	\$15.03	\$42.37
Gallage Charge per 1,000 G.	---	\$3.04	---	---	---
Gallage Cap *	N/A	10M	N/A	N/A	N/A
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$9.99	\$30.90	\$20.42	\$15.03	\$42.37
5 M	\$9.99	\$36.98	\$20.42	\$15.03	\$42.37
Maximum Bill *	\$9.99	\$52.18	\$20.42	\$15.03	\$42.37

COMPANY: SSU / LAKE / FRIENDLY CENTER
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,537	\$ 3,684	\$ 7,231	(\$ 3,688)	\$ 3,545	\$ 3,645	7,190
OPERATING EXPENSES:						102.80%	
2 OPERATION AND MAINTENANCE	\$ 4,820	(\$ 137)	\$ 4,684	137	\$ 4,820	\$	4,620
3 DEPRECIATION	598	0	598	0	598		598
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	349	334	683	(334)	349	164	513
6 INCOME TAXES	(1,064)	1,316	252	(1,320)	(1,067)	1,310	242
7 TOTAL OPERATING EXPENSES	\$ 4,703	\$ 1,513	\$ 6,217	(\$ 1,517)	\$ 4,700	\$ 1,474	6,174
8 OPERATING INCOME	\$ (1,166)	\$ 2,181	\$ 1,015	(\$ 2,169)	(\$ 1,155)	\$ 2,171	\$ 1,018
9 RATE BASE	\$ 8,437		\$ 8,418		\$ 8,435		\$ 8,435
RATE OF RETURN	-13.82%		12.05%		-13.69%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (3,694)	\$ 0
b) Adjustment to annualize miscellaneous revenues	8	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (3,686)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 137	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (168)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(166)	0
	-----	-----
	\$ (334)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,320)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 3,645	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 164	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,310	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: FRIENDLY CENTER
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$16.02	\$7.11	\$7.74	\$11.96
3/4"	\$8.83	\$24.03	\$10.67	\$11.62	\$17.96
1"	\$14.71	\$40.05	\$17.79	\$19.37	\$29.94
1-1/2"	\$29.43	\$80.10	\$35.59	\$38.74	\$59.89
2"	\$47.08	\$128.16	\$56.94	\$61.99	\$95.82
3"	\$94.15	\$256.32	\$113.86	\$123.95	\$191.62
4"	\$147.11	\$400.50	\$177.91	\$193.69	\$299.42
6"	\$294.22	\$801.00	\$355.82	\$387.37	\$598.83
 Gallage Charge per 1,000 G.	 \$1.48	 \$2.42	 \$1.78	 \$1.95	 \$3.01
 <u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$23.28	\$12.45	\$13.58	\$20.99
5 M	\$13.28	\$28.12	\$16.01	\$17.48	\$27.02
10 M	\$20.68	\$40.22	\$24.92	\$27.22	\$42.08

COMPANY: SSU / CITRUS / GOLDEN TERRACE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,544	\$ 9,349	\$ 24,893	(7,324)	\$ 17,569	\$ 6,797	\$ 24,366
OPERATING EXPENSES:						38.69%	
2 OPERATION AND MAINTENANCE	\$ 15,588	(550)	\$ 15,037	550	\$ 15,588	\$	15,588
3 DEPRECIATION	2,839	0	2,839	0	2,839		2,839
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,455	1,082	2,537	(991)	1,547	308	1,850
6 INCOME TAXES	(2,385)	3,329	944	(2,612)	(1,668)	2,443	774
7 TOTAL OPERATING EXPENSES	\$ 17,497	\$ 3,861	\$ 21,358	(3,052)	\$ 18,306	\$ 2,749	\$ 21,054
8 OPERATING INCOME	\$ (1,953)	\$ 5,488	\$ 3,535	(4,272)	(736)	\$ 4,049	\$ 3,312
9 RATE BASE	\$ 29,910		\$ 29,341		\$ 29,408		\$ 29,408
RATE OF RETURN	-8.53%		12.05%		-2.50%		11.28%

COMPANY: SSU / CITRUS / GOLDEN TERRACE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (1,598)	\$ 0
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329-WS	(5,726)	0
	\$ (7,324)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 550	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (661)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(330)	0
	\$ (991)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,612)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 6,797	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 306	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,443	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: GOLDEN TERRACE
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$8.97	\$9.80	\$10.20	\$11.81	\$12.49
3/4"	\$8.97	\$14.70	\$10.20	\$11.81	\$12.49
1"	\$8.97	\$24.50	\$10.20	\$11.81	\$12.49
1-1/2"	\$8.97	\$49.00	\$10.20	\$11.81	\$12.49
2"	\$8.97	\$78.40	\$10.20	\$11.81	\$12.49
3"	\$8.97	\$156.80	\$10.20	\$11.81	\$12.49
4"	\$8.97	\$245.00	\$10.20	\$11.81	\$12.49
6"	\$8.97	\$490.00	\$10.20	\$11.81	\$12.49
Gallage Charge per 1,000 G.					
0 - 2,000 gallons	---	---	---	---	---
Over 2,000 gallons	\$2.53	---	\$2.83	\$3.33	\$3.52
All Gallage	---	\$2.67	---	---	---

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$11.50	\$17.81	\$13.03	\$15.14	\$16.01
5 M	\$16.56	\$23.15	\$18.69	\$21.80	\$23.06
10 M	\$29.21	\$36.50	\$32.85	\$38.46	\$40.67

COMPANY: SSU / CITRUS / GOSPBL ISLAND ESTATES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,100	\$ 9,555	\$ 10,655	(9,516)	\$ 1,139	\$ 9,229	10,368
OPERATING EXPENSES:						810.01%	
2 OPERATION AND MAINTENANCE	\$ 9,488	(124)	\$ 9,365	124	\$ 9,488	\$	9,488
3 DEPRECIATION	(272)	0	(272)	0	(272)		(272)
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	540	804	1,344	(802)	542	415	957
6 INCOME TAXES	(3,396)	3,374	(24)	(3,326)	(3,350)	3,316	(33)
7 TOTAL OPERATING EXPENSES	\$ 6,368	\$ 4,054	\$ 10,413	(4,009)	\$ 6,408	\$ 3,732	10,140
8 OPERATING INCOME	\$ (5,258)	\$ 5,501	\$ 242	(5,511)	(5,269)	\$ 5,497	228
9 RATE BASE	\$ 3,802		\$ 2,008		\$ 2,024		\$ 2,024
RATE OF RETURN	-145.98%		12.06%		-260.33%		11.28%

COMPANY: SSU / CITRUS / GOSPEL ISLAND ESTATES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (9,218)	\$ 0
b) Adjustment to annualize miscellaneous revenues	0	0
c) Remove interim rate increase in Docket No. 900329-WS	(298)	0
	\$ (9,516)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 124	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (374)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(428)	0
	\$ (802)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,326)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 9,229	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 415	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,316	\$ 0

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./DeLtona Utilities, Inc.
 SYSTEM: GOSPEL ISLAND ESTATES
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.00	\$18.64	\$6.23	\$6.58	\$46.60
3/4"	\$5.00	\$27.96	\$6.23	\$6.58	\$46.60
1"	\$5.00	\$46.60	\$6.23	\$6.58	\$46.60
1-1/2"	\$5.00	\$93.20	\$6.23	\$6.58	\$46.60
2"	\$5.00	\$149.12	\$6.23	\$6.58	\$46.60
3"	\$5.00	\$298.24	\$6.23	\$6.58	\$46.60
4"	\$5.00	\$466.00	\$6.23	\$6.58	\$46.60
6"	\$5.00	\$932.00	\$6.23	\$6.58	\$46.60
Gallage Charge per 1,000 G.	\$1.00	\$2.99	\$1.30	\$1.32	\$9.32
Typical Residential Bills					
<u>5/8" x 3/4" meter</u>					
3 M	\$8.00	\$27.61	\$10.13	\$10.53	\$74.55
5 M	\$10.00	\$33.59	\$12.74	\$13.17	\$93.19
10 M	\$15.00	\$48.54	\$19.24	\$19.75	\$139.79

COMPANY: SSU / LAKE / GRAND TERRACE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,024	\$ 8,348	\$ 22,372	(\$ 9,498)	\$ 12,874	\$ 9,425	\$ 22,300
OPERATING EXPENSES:						73.21%	
2 OPERATION AND MAINTENANCE	\$ 6,950	(\$ 316)	\$ 6,633	\$ 316	\$ 6,950	\$	\$ 6,950
3 DEPRECIATION	1,524	0	1,524	0	1,524		1,524
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	896	672	1,568	(723)	844	424	1,268
6 INCOME TAXES	(589)	3,080	2,511	(3,484)	(973)	3,387	2,414
7 TOTAL OPERATING EXPENSES	\$ 8,800	\$ 3,436	\$ 12,236	(\$ 3,891)	\$ 8,345	\$ 3,811	\$ 12,158
8 OPERATING INCOME	\$ 5,224	\$ 4,912	\$ 10,136	(\$ 5,607)	\$ 4,530	\$ 5,614	\$ 10,144
9 RATE BASE	\$ 93,488		\$ 90,028		\$ 90,066		\$ 90,066
RATE OF RETURN	5.59%		11.26%		5.03%		11.26%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (9,780)	\$ 0
b) Adjustment to annualize miscellaneous revenues	282	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (9,498)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 316	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (296)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(427)	0
	-----	-----
	\$ (723)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,484)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 9,425	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 424	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,387	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: GRAND TERRACE
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$8.62	\$14.44	\$9.85	\$11.35	\$15.27
3/4"	---	\$21.66	---	---	---
1"	---	\$36.10	---	---	---
1-1/2"	---	\$72.20	---	---	---
2"	---	\$115.52	---	---	---
3"	---	\$231.04	---	---	---
4"	---	\$361.00	---	---	---
6"	---	\$722.00	---	---	---
Gallage Charge per 1,000 G.	\$1.18	\$2.37	\$1.48	\$1.55	\$2.09
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$12.16	\$21.55	\$14.29	\$16.01	\$21.55
5 M	\$14.52	\$26.29	\$17.26	\$19.12	\$25.73
10 M	\$20.42	\$38.14	\$24.66	\$26.88	\$38.18

COMPANY: SSU / SEMINOLE / HARMONY HOMES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,291	\$ 9,104	\$ 22,395	\$ (9,102)	\$ 13,293	\$ 8,957	22,260
OPERATING EXPENSES:						67.46%	
2 OPERATION AND MAINTENANCE	\$ 12,004	\$ (331)	\$ 11,673	\$ 331	\$ 12,004	\$	12,004
3 DEPRECIATION	2,701	0	2,701	0	2,701		2,701
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	740	825	1,565	(826)	740	404	1,143
6 INCOME TAXES	(1,932)	3,242	1,310	(3,272)	(1,962)	3,222	1,281
7 TOTAL OPERATING EXPENSES	\$ 13,514	\$ 3,738	\$ 17,250	\$ (3,766)	\$ 13,484	\$ 3,628	17,109
8 OPERATING INCOME	\$ (223)	\$ 5,368	\$ 5,145	\$ (5,338)	\$ (191)	\$ 5,341	5,150
9 RATE BASE	\$ 44,395		\$ 44,276		\$ 44,318		\$ 44,318
RATE OF RETURN	-0.50%		11.62%		-0.43%		11.62%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (9,137)	\$ 0
b) Adjustment to annualize miscellaneous revenues	35	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (9,102)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 331	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (416)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(410)	0
	\$ (826)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,272)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 8,967	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 404	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,222	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deftona Utilities, Inc.
 SYSTEM: HARMONY HOMES
 COUNTY: SEMINOLE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.39	\$14.20	\$6.62	\$7.10	\$9.36
3/4"	\$8.09	\$21.30	\$9.93	\$10.64	\$14.04
1"	\$13.48	\$35.50	\$16.56	\$17.74	\$23.39
1-1/2"	\$26.95	\$71.00	\$33.11	\$35.48	\$46.79
2"	\$43.12	\$113.60	\$52.98	\$56.77	\$74.86
3"	\$86.24	\$227.20	\$105.95	\$113.54	\$149.72
4"	\$134.75	\$355.00	\$165.55	\$177.41	\$233.93
6"	\$269.50	\$710.00	\$331.10	\$354.82	\$467.86
Gallage Charge per 1,000 G.	\$1.00	\$1.34	\$1.30	\$1.32	\$1.74
<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$8.39	\$18.22	\$10.52	\$11.05	\$14.57
5 M	\$10.39	\$20.90	\$13.13	\$13.68	\$18.04
10 M	\$15.39	\$27.60	\$19.63	\$20.26	\$26.72

COMPANY: SSU / PUTNAM / HERMITS COVE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 27,357	\$ 25,800	\$ 52,658	(\$ 24,000)	\$ 27,995	\$ 24,818	\$ 52,811
OPERATING EXPENSES:	88.65%						
2 OPERATION AND MAINTENANCE	\$ 17,897	(\$ 780)	\$ 18,037	780	\$ 17,897	\$	17,897
3 DEPRECIATION	7,764	0	7,764	0	7,764		7,764
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,874	1,889	4,763	(1,880)	2,903	1,117	4,019
6 INCOME TAXES	(4,290)	9,239	4,949	(9,090)	(4,141)	8,818	4,777
7 TOTAL OPERATING EXPENSES	\$ 24,015	\$ 10,337	\$ 34,413	(\$ 10,191)	\$ 24,222	\$ 10,035	\$ 34,257
8 OPERATING INCOME	\$ 3,312	\$ 15,233	\$ 18,545	(\$ 14,772)	\$ 3,773	\$ 14,781	\$ 18,554
9 RATE BASE	\$ 155,458		\$ 153,801		\$ 153,998		\$ 153,998
RATE OF RETURN	2.13%		12.05%		2.45%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (25,183)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	220	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (24,963)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 760	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (737)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(1,123)	0
	-----	-----
	\$ (1,860)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (9,090)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 24,816	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 1,117	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 8,918	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: HERMITS COVE
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$13.74	\$6.82	\$7.35	\$10.66
3/4"	\$8.38	\$20.61	\$10.23	\$11.03	\$15.99
1"	\$13.97	\$34.35	\$17.05	\$18.39	\$26.66
1-1/2"	\$27.94	\$68.70	\$34.10	\$36.78	\$53.30
2"	\$44.69	\$109.92	\$54.54	\$58.83	\$85.26
3"	\$89.38	\$219.84	\$109.09	\$117.68	\$170.54
4"	\$139.66	\$343.50	\$170.46	\$183.87	\$266.47
6"	\$279.30	\$687.00	\$340.90	\$367.73	\$532.91
Gallage Charge per 1,000 G.	\$2.53	\$3.48	\$2.83	\$3.33	\$4.83
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$13.18	\$24.18	\$15.31	\$17.35	\$25.14
5 M	\$18.24	\$31.14	\$20.97	\$24.01	\$34.79
10 M	\$30.89	\$48.54	\$35.13	\$40.66	\$58.93

COMPANY: SSU / LAKE / HOBBY HILLS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,718	\$ 8,644	\$ 22,362	(\$ 5,875)	\$ 16,487	\$ 5,804	\$ 22,291
OPERATING EXPENSES:						35.21%	
2 OPERATION AND MAINTENANCE	\$ 13,820	(\$ 494)	\$ 13,325	494	\$ 13,819	\$	13,819
3 DEPRECIATION	2,094	0	2,094	0	2,094		2,094
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,511	845	2,356	(810)	1,546	261	1,807
6 INCOME TAXES	(1,497)	2,368	872	(2,108)	(1,237)	2,088	849
7 TOTAL OPERATING EXPENSES	\$ 15,926	\$ 2,720	\$ 18,648	(\$ 2,429)	\$ 16,223	\$ 2,347	\$ 18,570
8 OPERATING INCOME	\$ (208)	\$ 3,924	\$ 3,715	(\$ 3,450)	\$ 264	\$ 3,457	\$ 3,721
9 RATE BASE	\$ 31,180		\$ 30,826		\$ 30,888		\$ 30,888
RATE OF RETURN	-0.67%		12.05%		0.86%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (6,294)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	419	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (5,875)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 494	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (546)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(264)	0
	-----	-----
	\$ (810)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,108)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 5,804	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 261	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,086	\$ 0
	-----	-----

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deftona Utilities, Inc.
 SYSTEM: HOBBY HILLS
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$9.73	\$7.11	\$7.74	\$8.10
3/4"	\$8.83	\$14.60	\$10.67	\$11.62	\$12.17
1"	\$14.71	\$24.33	\$17.79	\$19.37	\$20.28
1 - 1/2"	\$29.43	\$48.65	\$35.59	\$38.74	\$40.57
2"	\$47.08	\$77.84	\$56.94	\$61.99	\$64.91
3"	\$94.15	\$155.68	\$113.86	\$123.95	\$129.80
4"	\$147.11	\$243.25	\$177.91	\$193.69	\$202.82
6"	\$294.22	\$486.50	\$355.82	\$387.37	\$405.64
Gallage Charge per 1,000 G.	\$1.48	\$1.86	\$1.78	\$1.95	\$2.04
	<u>Typical Residential Bills</u>				
5/8" x 3/4" meter					
3 M	\$10.32	\$15.31	\$12.45	\$13.58	\$14.22
5 M	\$13.28	\$19.03	\$16.01	\$17.48	\$18.30
10 M	\$20.68	\$28.33	\$24.92	\$27.22	\$28.50

COMPANY: SSU / LAKE / HOLIDAY HAVEN
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 21,874	\$ 8,088	\$ 27,742	(4,723)	\$ 23,019	4,829	27,848
OPERATING EXPENSES:						20.11%	
2 OPERATION AND MAINTENANCE	\$ 21,584	(488)	\$ 21,078	488	\$ 21,564	\$	21,564
3 DEPRECIATION	1,543	0	1,543	0	1,543		1,543
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,505	841	2,345	(781)	1,565	208	1,773
6 INCOME TAXES	(1,739)	2,180	451	(1,681)	(1,229)	1,663	434
7 TOTAL OPERATING EXPENSES	\$ 22,672	\$ 2,543	\$ 25,418	(1,073)	\$ 23,442	1,872	25,314
8 OPERATING INCOME	\$ (1,169)	\$ 3,525	\$ 2,327	(2,753)	(423)	2,767	2,334
9 RATE BASE	\$ 22,809		\$ 20,685		\$ 20,728		\$ 20,728
RATE OF RETURN	-5.30%		11.28%		-2.04%		11.28%

COMPANY: SSU / LAKE / HOLIDAY HAVEN
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,838	\$ 22,145	\$ 38,784	(22,112)	\$ 14,872	21,843	36,315
OPERATING EXPENSES						147.52%	
2 OPERATION AND MAINTENANCE	\$ 27,580	(823)	\$ 26,757	823	\$ 27,560	\$	27,580
3 DEPRECIATION	1,857	0	1,857	0	1,857		1,857
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,700	2,253	4,952	(2,251)	2,701	974	3,675
6 INCOME TAXES	(7,557)	7,881	304	(7,805)	(7,501)	7,778	277
7 TOTAL OPERATING EXPENSES	\$ 24,580	\$ 9,291	\$ 33,870	(9,233)	\$ 24,638	8,752	33,389
8 OPERATING INCOME	\$ (9,841)	\$ 12,055	\$ 2,813	(12,879)	(9,969)	12,861	2,925
9 RATE BASE	\$ 28,882		\$ 25,872		\$ 25,975		\$ 25,875
RATE OF RETURN	-34.42%		11.28%		-38.37%		11.28%

COMPANY: SSU / LAKE / HOLIDAY HAVEN
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (4,888)	\$ (22,112)
b) Adjustment to annualize miscellaneous revenues.	165	0
c) Remove Interim rate increase in Docket No. 900329-WS	0	0
	\$ (4,723)	\$ (22,112)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 488	\$ 823
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (568)	\$ (1,256)
b) Regulatory assessment fees related to revenue adjustment	(213)	(995)
	\$ (781)	\$ (2,251)
(4) INCOME TAXES		
Income taxes related to adjusted Income	\$ (1,681)	\$ (7,805)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 4,629	\$ 21,643
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 208	\$ 974
(7) INCOME TAXES		
Income taxes related to adjusted Income	\$ 1,663	\$ 7,778

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: HOLIDAY HAVEN
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$11.14	\$7.49	\$12.37	\$14.67	\$13.42
3/4"	\$11.14	\$11.24	\$12.37	\$14.67	\$13.42
1"	\$11.14	\$18.73	\$12.37	\$14.67	\$13.42
1-1/2"	\$11.14	\$37.45	\$12.37	\$14.67	\$13.42
2"	\$11.14	\$59.92	\$12.37	\$14.67	\$13.42
3"	\$11.14	\$119.84	\$12.37	\$14.67	\$13.42
4"	\$11.14	\$187.25	\$12.37	\$14.67	\$13.42
6"	\$11.14	\$374.50	\$12.37	\$14.67	\$13.42
Gallage Charge per 1,000 G.					
0 - 5,000 gallons	\$1.52	---	\$1.52	\$1.52	\$1.52
Over 5,000 gallons	\$3.20	---	\$3.50	\$3.73	\$3.54
All Gallage	---	\$4.11	---	---	---
Surcharges of \$1.52 per 1,000 gallons have been applied					

	<u>Typical Residential Bills</u>				
5/8" x 3/4" meter					
3 M	\$15.70	\$19.82	\$16.93	\$19.23	\$17.98
5 M	\$18.74	\$28.04	\$19.97	\$22.27	\$21.02
10 M	\$34.74	\$48.59	\$37.48	\$40.93	\$38.74

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: HOLIDAY HAVEN
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$12.14	\$14.30	\$19.03	\$18.26	\$30.05
3/4"	\$12.14	\$21.45	\$19.03	\$18.26	\$30.05
1"	\$12.14	\$35.75	\$19.03	\$18.26	\$30.05
1-1/2"	\$12.14	\$71.50	\$19.03	\$18.26	\$30.05
2"	\$12.14	\$114.40	\$19.03	\$18.26	\$30.05
3"	\$12.14	\$228.80	\$19.03	\$18.26	\$30.05
4"	\$12.14	\$357.50	\$19.03	\$18.26	\$30.05
6"	\$12.14	\$715.00	\$19.03	\$18.26	\$30.05
Gallage Charge per 1,000 G.	---	\$4.64	---	---	---
Gallage Cap *	N/A	10M	N/A	N/A	N/A

General Service

Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$12.14	\$14.30	\$16.14	\$18.26	\$30.05
3/4"	---	\$21.45	---	---	---
1"	\$16.71	\$35.75	\$26.70	\$25.14	\$41.36
1-1/2"	\$33.43	\$71.50	\$53.42	\$50.29	\$82.75
2"	\$53.50	\$114.40	\$85.48	\$80.49	\$132.42
3"	\$107.02	\$228.80	\$170.97	\$161.00	\$264.89
4"	\$167.21	\$357.50	\$267.14	\$251.56	\$413.87
6"	\$334.39	\$715.00	\$534.24	\$503.07	\$827.68
Gallage Charge per 1,000 G.	\$1.13	\$4.64	\$2.18	\$1.70	\$2.80

Typical Residential Bills

<u>5/8' x 3/4' meter</u>					
3 M	\$12.14	\$28.22	\$19.03	\$18.26	\$30.05
5 M	\$12.14	\$37.50	\$19.03	\$18.26	\$30.05
Maximum Bill *	\$12.14	\$60.70	\$19.03	\$18.26	\$30.05

COMPANY: SSU / ORANGE / HOLIDAY HEIGHTS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,628	\$ 5,092	\$ 17,720	(4,674)	\$ 13,046	4,525	17,571
OPERATING EXPENSES:						34.86%	
2 OPERATION AND MAINTENANCE	\$ 9,378	(334)	\$ 9,042	334	\$ 9,378	\$	8,378
3 DEPRECIATION	2,208	0	2,208	0	2,208		2,208
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,080	874	1,784	(855)	1,108	204	1,313
6 INCOME TAXES	(1,178)	2,028	847	(1,883)	(818)	1,628	811
7 TOTAL OPERATING EXPENSES	\$ 11,484	\$ 2,368	\$ 13,859	(1,984)	\$ 11,875	1,830	13,705
8 OPERATING INCOME	\$ 1,134	\$ 2,728	\$ 3,861	(2,690)	\$ 1,171	2,895	3,867
9 RATE BASE	\$ 45,247		\$ 34,289		\$ 34,331		\$ 34,331
RATE OF RETURN	2.51%		11.28%		3.41%		11.28%

COMPANY: SSU / ORANGE / HOLIDAY HEIGHTS
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (4,754)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	80	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (4,674)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 334	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (445)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(210)	0
	-----	-----
	\$ (655)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,663)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 4,525	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 204	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,626	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: HOLIDAY HEIGHTS
 COUNTY: ORANGE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.89	\$16.00	\$9.12	\$9.21	\$10.69
3/4"	\$7.89	\$24.00	\$9.12	\$9.21	\$10.69
1"	\$7.89	\$40.00	\$9.12	\$9.21	\$10.69
1-1/2"	\$7.89	\$80.00	\$9.12	\$9.21	\$10.69
2"	\$7.89	\$128.00	\$9.12	\$9.21	\$10.69
3"	\$7.89	\$256.00	\$9.12	\$9.21	\$10.69
4"	\$7.89	\$400.00	\$9.12	\$9.21	\$10.69
6"	\$7.89	\$800.00	\$9.12	\$9.21	\$10.69
Gallage Charge per 1,000 G.	\$1.29	\$1.32	\$1.59	\$2.61	\$1.75

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$11.76	\$19.96	\$13.89	\$17.03	\$15.93
5 M	\$14.34	\$22.60	\$17.08	\$22.24	\$19.43
10 M	\$20.79	\$29.20	\$25.03	\$35.27	\$28.17

COMPANY: SSU / LAKE / IMPERIAL MOBILE TERRACE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 16,537	\$ 24,112	\$ 40,648	(23,058)	\$ 17,591	\$ 23,093	\$ 40,884
OPERATING EXPENSES:						131.28%	
2 OPERATION AND MAINTENANCE	\$ 25,034	(987)	\$ 24,047	987	\$ 25,034	\$	\$ 25,034
3 DEPRECIATION	4,070	0	4,070	0	4,070		4,070
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,307	1,989	4,296	(1,942)	2,354	1,039	3,394
6 INCOME TAXES	(7,272)	5,763	1,492	(8,364)	(6,872)	8,299	1,427
7 TOTAL OPERATING EXPENSES	\$ 24,140	\$ 9,765	\$ 33,905	(9,318)	\$ 24,586	\$ 8,338	\$ 33,925
8 OPERATING INCOME	\$ (7,603)	\$ 14,347	\$ 6,744	(13,740)	(6,995)	\$ 13,755	\$ 6,780
9 RATE BASE	\$ 62,862		\$ 59,897		\$ 60,021		\$ 60,021
RATE OF RETURN	-12.08%		11.28%		-11.65%		11.26%

COMPANY: SSU / LAKE / IMPERIAL MOBILE TERRACE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (23,073)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	15	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (23,058)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 987	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (904)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(1,038)	0
	-----	-----
	\$ (1,942)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (8,364)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 23,093	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 1,039	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 8,299	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: IMPERIAL MOBILE TERRACE
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u> Restated to monthly	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$2.98	\$8.18	\$4.21	\$3.92	\$6.90
3/4"	---	\$12.27	---	---	---
1"	\$7.46	\$20.45	\$10.54	\$9.82	\$17.27
1-1/2"	---	\$40.90	---	---	---
2"	---	\$65.44	---	---	---
3"	---	\$130.88	---	---	---
4"	---	\$204.50	---	---	---
6"	---	\$409.00	---	---	---
Gallonge Charge per 1,000 G.	\$0.55	\$1.23	\$0.85	\$0.72	\$1.27

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$4.63	\$11.87	\$6.76	\$6.10	\$10.72
5 M	\$5.73	\$14.33	\$8.47	\$7.54	\$13.27
10 M	\$8.48	\$20.48	\$12.72	\$11.16	\$19.64

COMPANY: SSU / OSCEOLA / INTERCESSION CITY
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 48,950	\$ 41,574	\$ 91,524	(40,272)	\$ 51,252	\$ 38,363	\$ 89,815
OPERATING EXPENSES:						74.86%	
2 OPERATION AND MAINTENANCE	\$ 49,804	(1,622)	\$ 47,962	1,622	\$ 49,604	\$	\$ 49,804
3 DEPRECIATION	9,127	0	9,127	0	9,127		9,127
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,259	4,057	8,316	(3,998)	4,318	1,728	6,044
6 INCOME TAXES	(9,059)	14,756	5,700	(14,368)	(8,668)	13,788	5,119
7 TOTAL OPERATING EXPENSES	\$ 53,633	\$ 17,191	\$ 71,125	(16,744)	\$ 54,381	\$ 15,313	\$ 69,893
8 OPERATING INCOME	\$ (3,984)	\$ 24,383	\$ 20,399	(23,528)	\$ (3,129)	\$ 22,850	\$ 19,721
9 RATE BASE	\$ 185,245		\$ 183,194		\$ 183,397		\$ 183,397
RATE OF RETURN	-2.41%		12.50%		-1.91%		12.07%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (41,262)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	990	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (40,272)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,622	0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (2,186)	0
b) Regulatory assessment fees related to revenue adjustment	(1,812)	0
	\$ (3,998)	0
(4) INCOME TAXES		
income taxes related to adjusted income	\$ (14,368)	0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 38,363	0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 1,726	0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 13,786	0

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: INTERCESSION CITY
 COUNTY: OSCEOLA
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>	Restated to monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.67	\$15.53	\$6.90	\$7.47	\$10.16
3/4"	\$8.51	\$23.30	\$10.35	\$11.20	\$15.25
1"	\$14.18	\$38.83	\$17.26	\$18.67	\$25.42
1-1/2"	\$28.36	\$77.65	\$34.52	\$37.33	\$50.83
2"	\$45.36	\$124.24	\$55.22	\$59.72	\$81.31
3"	\$90.74	\$248.48	\$110.45	\$119.46	\$162.64
4"	\$141.77	\$388.25	\$172.57	\$186.65	\$254.11
6"	\$283.53	\$776.50	\$345.13	\$373.30	\$508.23
Gallage Charge per 1,000 G.	\$2.33	\$3.01	\$2.63	\$3.07	\$4.18

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$12.66	\$24.56	\$14.79	\$16.67	\$22.69
5 M	\$17.32	\$30.58	\$20.06	\$22.80	\$31.05
10 M	\$28.97	\$45.63	\$33.21	\$38.14	\$51.93

COMPANY: SSU / PUTNAM / INTERLACHEN LAKE ESTATES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 29,172 \$	11,823 \$	39,795 \$	(11,054) \$	28,741 \$	10,833 \$	39,874 \$
OPERATING EXPENSES:						38.04%	
2 OPERATION AND MAINTENANCE	\$ 24,883 \$	(913) \$	23,970 \$	813 \$	24,883 \$	\$	24,883
3 DEPRECIATION	3,917	0	3,917	0	3,917		3,917
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,144	1,518	4,662	(1,482)	3,180	492	3,681
6 INCOME TAXES	(2,872)	4,272	1,400	(3,978)	(2,578)	3,929	1,353
7 TOTAL OPERATING EXPENSES	\$ 29,071 \$	4,877 \$	33,948 \$	(4,555) \$	29,393 \$	4,421 \$	33,814
8 OPERATING INCOME	\$ (899) \$	6,746 \$	5,847 \$	(6,492) \$	(652) \$	6,512 \$	5,880
9 RATE BASE	\$ 54,481		\$ 48,522		\$ 48,638		\$ 48,638
RATE OF RETURN	-1.85%		12.05%		-1.34%		12.05%

COMPANY: SSU / PUTNAM / INTERLACHIEEN LAKE ESTATES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (11,289)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	235	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (11,054)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 913	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (995)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(497)	0
	-----	-----
	\$ (1,492)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,976)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 10,933	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 492	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,929	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: INTERLACHEN LAKE ESTATES
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service	Restated to monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.59	\$8.84	\$6.82	\$7.35	\$7.76
3/4"	\$8.38	\$13.26	\$10.23	\$11.03	\$11.64
1"	\$13.97	\$22.10	\$17.05	\$18.39	\$19.40
1-1/2"	\$27.94	\$44.20	\$34.10	\$36.78	\$38.80
2"	\$44.69	\$70.72	\$54.54	\$58.83	\$62.06
3"	\$89.38	\$141.44	\$109.09	\$117.68	\$124.14
4"	\$139.66	\$221.00	\$170.46	\$183.87	\$193.97
6"	\$279.30	\$442.00	\$340.90	\$367.73	\$387.92
Gallorage Charge per 1,000 G.	\$1.41	\$1.91	\$1.71	\$1.86	\$1.96

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$9.82	\$14.57	\$11.95	\$12.92	\$13.63
5 M	\$12.64	\$18.39	\$15.37	\$16.64	\$17.55
10 M	\$19.69	\$27.94	\$23.93	\$25.92	\$27.34

COMPANY: SSU / VOLUSIA / JUNGLE DEN
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 19,322	\$ 6,315	\$ 25,638	(5,112)	\$ 20,526	\$ 5,138	\$ 25,664
OPERATING EXPENSES:						25.03%	
2 OPERATION AND MAINTENANCE	\$ 21,286	(421)	\$ 20,865	421	\$ 21,286	\$	\$ 21,286
3 DEPRECIATION	1,243	0	1,243	0	1,243		1,243
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	981	877	1,859	(623)	1,036	231	1,267
6 INCOME TAXES	(1,978)	2,308	328	(1,858)	(1,528)	1,847	319
7 TOTAL OPERATING EXPENSES	\$ 21,532	\$ 2,562	\$ 24,094	(2,058)	\$ 22,037	\$ 2,078	\$ 24,114
8 OPERATING INCOME	\$ (2,210)	\$ 3,753	\$ 1,543	(3,054)	(1,511)	\$ 3,081	\$ 1,550
9 RATE BASE	\$ 15,024		\$ 13,708		\$ 13,759		\$ 13,759
RATE OF RETURN	-14.71%		11.28%		-10.98%		11.28%

COMPANY: SSU / VOLUSIA / JUNGLE DEN
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,454	\$ 92,825	\$ 108,279	(92,620)	\$ 15,659	\$ 81,905	\$ 107,563
OPERATING EXPENSES:						588.93%	
2 OPERATION AND MAINTENANCE	\$ 54,133	(1,035)	\$ 53,098	1,035	\$ 54,133	\$	\$ 54,133
3 DEPRECIATION	7,849	0	7,849	0	7,849		7,849
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,001	5,594	8,595	(5,585)	3,010	4,136	7,146
6 INCOME TAXES	(28,128)	33,252	7,125	(33,350)	(26,226)	33,027	6,802
7 TOTAL OPERATING EXPENSES	\$ 38,656	\$ 37,811	\$ 76,468	(37,800)	\$ 38,668	\$ 37,163	\$ 75,729
8 OPERATING INCOME	\$ (23,202)	\$ 55,014	\$ 31,812	(54,720)	(22,908)	\$ 54,741	\$ 31,834
9 RATE BASE	\$ 284,248		\$ 282,525		\$ 282,654		\$ 282,654
RATE OF RETURN	-8.16%		11.28%		-8.10%		11.28%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (5,257)	\$ (92,620)
b) Adjustment to annualize miscellaneous revenues.	145	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (5,112)	\$ (92,620)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 421	\$ 1,035
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (393)	\$ (1,417)
b) Regulatory assessment fees related to revenue adjustment	(230)	(4,168)
	\$ (623)	\$ (5,585)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,856)	\$ (33,350)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 5,138	\$ 91,905
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 231	\$ 4,136
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,847	\$ 33,027

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: JUNGLE DEN
 COUNTY: VOLUSIA
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$10.88	\$4.54	\$12.11	\$14.32	\$13.66
3/4"	\$10.88	\$6.81	\$12.11	\$14.32	\$13.66
1"	\$10.88	\$11.35	\$12.11	\$14.32	\$13.66
1-1/2"	\$10.88	\$22.70	\$12.11	\$14.32	\$13.66
2"	\$10.88	\$36.32	\$12.11	\$14.32	\$13.66
3"	\$10.88	\$72.64	\$12.11	\$14.32	\$13.66
4"	\$10.88	\$113.50	\$12.11	\$14.32	\$13.66
6"	\$10.88	\$227.00	\$12.11	\$14.32	\$13.66
Gallonge Charge per 1,000 G.					
0 - 5,000 gallons	\$1.52	\$4.75	\$1.82	\$2.00	\$1.91
Over 5,000 gallons	\$3.16	\$4.75	\$3.46	\$4.16	\$3.97
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$15.44	\$18.79	\$17.57	\$20.33	\$19.39
5 M	\$18.48	\$28.29	\$21.22	\$24.33	\$23.20
10 M	\$34.28	\$52.04	\$38.52	\$45.13	\$43.04

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: JUNGLE DEN
 COUNTY: VOLUSIA
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$11.38	\$11.56	\$17.49	\$17.12	\$78.17
3/4"	\$11.38	\$17.34	\$17.49	\$17.12	\$78.17
1"	\$11.38	\$28.90	\$17.49	\$17.12	\$78.17
1-1/2"	\$11.38	\$57.80	\$17.49	\$17.12	\$78.17
2"	\$11.38	\$92.48	\$17.49	\$17.12	\$78.17
3"	\$11.38	\$184.96	\$17.49	\$17.12	\$78.17
4"	\$11.38	\$289.00	\$17.49	\$17.12	\$78.17
6"	\$11.38	\$578.00	\$17.49	\$17.12	\$78.17
Gallonge Charge per 1,000 G.	---	\$4.91	---	---	---
Gallonge Cap *	---	10M	---	---	---
Maximum Bill *					
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$11.38	\$11.56	\$15.28	\$17.12	\$78.17
3/4"	---	\$17.34	---	---	---
1"	\$15.66	\$28.90	\$25.40	\$47.16	\$107.57
1-1/2"	\$31.35	\$57.80	\$50.84	\$75.46	\$215.35
2"	\$50.16	\$92.48	\$81.34	\$150.97	\$344.56
3"	\$100.35	\$184.96	\$219.15	\$235.88	\$689.33
4"	\$156.79	\$289.00	\$254.23	\$235.88	\$1,077.03
6"	\$313.55	\$578.00	\$508.44	\$471.71	\$2,153.86
Gallonge Charge per 1,000 G.	\$1.06	\$4.91	\$2.32	\$1.59	\$7.28

Typical Residential Bills

<u>All meter sizes</u>	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
3 M	\$11.38	\$26.29	\$17.49	\$17.12	\$78.17
5 M	\$11.38	\$36.11	\$17.49	\$17.12	\$78.17
10 M	\$11.38	\$60.66	\$17.49	\$17.12	\$78.17

COMPANY: SSU / CLAY / KEYSTONE HEIGHTS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 218,194	\$ 56,724	\$ 272,919	\$ (58,181)	\$ 214,758	\$ 52,323	\$ 287,080
OPERATING EXPENSES:						24.36%	
2 OPERATION AND MAINTENANCE	\$ 110,532	\$ (4,325)	\$ 106,207	\$ 4,325	\$ 110,532	\$	\$ 110,532
3 DEPRECIATION	33,128	0	33,128	0	33,128		33,128
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	20,977	7,166	28,143	(7,231)	20,911	2,355	23,288
6 INCOME TAXES	1,660	20,448	22,136	(21,273)	863	18,803	19,866
7 TOTAL OPERATING EXPENSES	\$ 166,327	\$ 23,287	\$ 189,614	\$ (24,179)	\$ 165,434	\$ 21,158	\$ 186,592
8 OPERATING INCOME	\$ 48,868	\$ 33,437	\$ 83,305	\$ (33,982)	\$ 49,323	\$ 31,165	\$ 80,488
9 RATE BASE	\$ 876,221		\$ 867,508		\$ 868,048		\$ 868,048
RATE OF RETURN	7.37%		12.48%		7.38%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (59,376)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	1,215	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (58,161)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 4,325	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (4,614)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(2,617)	0
	-----	-----
	\$ (7,231)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (21,273)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 52,323	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 2,355	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 18,803	\$ 0
	-----	-----

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: KEYSTONE HEIGHTS
 COUNTY: CLAY
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u> Restated to monthly	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.50	\$10.26	\$6.73	\$7.23	\$6.86
3/4"	\$8.24	\$15.39	\$10.08	\$10.84	\$10.27
1"	\$13.73	\$25.85	\$16.81	\$18.08	\$17.13
1-1/2"	\$27.45	\$51.30	\$33.61	\$36.13	\$34.24
2"	\$43.92	\$82.08	\$53.77	\$57.82	\$54.79
3"	\$87.83	\$164.16	\$107.54	\$115.64	\$109.58
4"	\$137.24	\$256.50	\$168.04	\$180.68	\$171.22
6"	\$274.48	\$513.00	\$336.08	\$361.37	\$342.44
Gallonge Charge per 1,000 G.	\$1.26	\$1.16	\$1.56	\$1.66	\$1.57
<u>Private Fire Protection</u>					
	Restated to monthly				
2"	---	\$27.36	---	---	---
3"	---	\$54.72	---	---	---
4"	---	\$85.50	---	---	---
6"	\$91.49	\$171.00	\$112.02	\$120.46	\$114.15
<u>Fire Hydrant Service</u>					
	Restated to monthly				
2"	---	---	---	---	---
3"	---	---	---	---	---
4"	---	---	---	---	---
6"	\$12.18	---	\$14.91	\$16.03	\$15.19
<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$9.28	\$13.74	\$11.41	\$12.21	\$11.57
5 M	\$11.80	\$16.06	\$14.53	\$15.53	\$14.72
10 M	\$18.10	\$21.86	\$22.34	\$23.82	\$22.58

COMPANY: SSU / BREVARD / KINGSWOOD
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,145	\$ 2,956	\$ 16,104	(2,512)	\$ 13,592	2,484	16,075
OPERATING EXPENSES:						18.27%	
2 OPERATION AND MAINTENANCE	\$ 13,082	(285)	\$ 12,826	285	\$ 13,081	\$	13,081
3 DEPRECIATION	840	0	840	0	840		840
4 AMORTIZATION	0	0	0	0	0		0
6 TAXES OTHER THAN INCOME	715	428	1,141	(406)	735	112	848
8 INCOME TAXES	(802)	1,055	254	(885)	(642)	893	251
7 TOTAL OPERATING EXPENSES	\$ 13,844	\$ 1,218	\$ 15,060	(1,038)	\$ 14,024	\$ 1,004	\$ 15,028
8 OPERATING INCOME	\$ (699)	\$ 1,743	\$ 1,044	(1,478)	(432)	\$ 1,479	\$ 1,048
9 RATE BASE	\$ 9,616		\$ 9,268		\$ 9,301		\$ 9,301
RATE OF RETURN	-7.27%		11.28%		-4.64%		11.28%

COMPANY: SSU / BREVARD / KINGSWOOD
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (2,812)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	300	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (2,512)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 265	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (293)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(113)	0
	-----	-----
	\$ (406)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (895)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 2,484	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 112	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 893	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: KINGSWOOD
 COUNTY: BREVARD
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.47	\$6.39	\$6.70	\$7.20	\$6.53
3/4"	\$8.21	\$9.59	\$10.06	\$10.81	\$9.80
1"	\$13.66	\$15.98	\$16.74	\$17.98	\$16.30
1-1/2"	\$27.33	\$31.95	\$33.49	\$35.98	\$32.62
2"	\$43.71	\$51.12	\$53.57	\$57.55	\$52.17
3"	\$87.43	\$102.24	\$107.14	\$115.11	\$104.35
4"	\$136.61	\$159.75	\$167.41	\$179.86	\$163.05
6"	\$273.22	\$319.50	\$334.82	\$359.72	\$326.11
Gallonge Charge per 1,000 G.	\$2.55	\$3.25	\$2.85	\$3.36	\$3.04

<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$13.12	\$16.14	\$15.25	\$17.27	\$15.66
5 M	\$18.22	\$22.64	\$20.96	\$23.99	\$21.75
10 M	\$30.97	\$38.89	\$35.21	\$40.78	\$36.96

COMPANY: SSU / OSCEOLA / LAKE AJAY ESTATES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 11,940	\$ 24,173	\$ 36,112	(24,022)	\$ 12,090	\$ 23,772	\$ 35,883
OPERATING EXPENSES:						100.63%	
2 OPERATION AND MAINTENANCE	\$ 11,064	(290)	10,773	290	11,063	\$	11,093
3 DEPRECIATION	4,454	0	4,454	0	4,454		4,454
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,988	1,488	4,475	(1,481)	2,994	1,070	4,064
8 INCOME TAXES	(8,012)	8,889	2,877	(8,678)	(5,801)	8,543	2,742
7 TOTAL OPERATING EXPENSES	\$ 12,494	\$ 10,087	\$ 22,560	(9,869)	\$ 12,711	\$ 9,613	\$ 22,324
6 OPERATING INCOME	\$ (554)	\$ 14,086	\$ 13,532	(14,153)	(821)	\$ 14,180	\$ 13,539
9 RATE BASE	\$ 131,412		\$ 120,176		\$ 120,212		\$ 120,212
RATE OF RETURN	-0.42%		11.26%		-0.52%		11.26%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (24,122) \$	0
b) Adjustment to annualize miscellaneous revenues.	100	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (24,022) \$	0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 290 \$	0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (400) \$	0
b) Regulatory assessment fees related to revenue adjustment	(1,081)	0
	-----	-----
	\$ (1,481) \$	0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (8,678) \$	0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 23,772 \$	0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 1,070 \$	0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 8,543 \$	0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: LAKE AJAY ESTATES
 COUNTY: OSCEOLA
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service	Restated to monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.37	\$25.44	\$6.60	\$7.06	\$16.17
3/4"	\$8.04	\$38.16	\$9.89	\$10.59	\$24.24
1"	\$13.41	\$63.60	\$16.49	\$17.65	\$40.41
1-1/2"	\$26.81	\$127.20	\$32.97	\$35.30	\$80.82
2"	\$42.89	\$203.52	\$52.74	\$56.46	\$129.28
3"	\$85.78	\$407.04	\$105.49	\$112.94	\$258.59
4"	\$134.03	\$636.00	\$164.83	\$176.46	\$404.03
6"	\$268.05	\$1,272.00	\$329.65	\$352.91	\$808.06
Gallonge Charge per 1,000 G.	\$2.20	\$2.31	\$2.50	\$2.90	\$6.63

<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$11.97	\$32.37	\$14.10	\$15.75	\$36.07
5 M	\$16.37	\$36.99	\$19.10	\$21.55	\$49.33
10 M	\$27.37	\$48.54	\$31.61	\$36.03	\$82.49

COMPANY: SSU / SEMINOLE / LAKE BRANTLEY
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 11,754	\$ 7,467	\$ 19,221	(\$ 7,305)	\$ 11,916	\$ 7,171	\$ 19,087
OPERATING EXPENSES:						60.18%	
2 OPERATION AND MAINTENANCE	\$ 11,591	(\$ 368)	\$ 11,224	\$ 368	\$ 11,592	\$	\$ 11,592
3 DEPRECIATION	1,968	0	1,968	0	1,968		1,968
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	655	802	1,457	(795)	663	323	665
6 INCOME TAXES	(1,842)	2,849	807	(2,613)	(1,805)	2,577	772
7 TOTAL OPERATING EXPENSES	\$ 12,371	\$ 3,084	\$ 15,455	(\$ 3,039)	\$ 12,415	\$ 2,900	\$ 15,315
8 OPERATING INCOME	\$ (817)	\$ 4,383	\$ 3,766	(\$ 4,269)	(\$ 499)	\$ 4,271	\$ 3,772
9 RATE BASE	\$ 32,539		\$ 32,413		\$ 32,459		\$ 32,459
RATE OF RETURN	-1.90%		11.62%		-1.54%		11.62%

COMPANY: SSU / SEMINOLE / LAKE BRANTLEY
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (7,290)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	(15)	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (7,305)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 368	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (466)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(329)	0
	-----	-----
	\$ (795)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,613)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 7,171	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 323	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,577	\$ 0
	-----	-----

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: LAKE BRANTLEY
 COUNTY: SEMINOLE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Restated to monthly					
<u>Base Facility Charge:</u>					
<u>Meter Size:</u>					
5/8"x3/4"	\$5.39	\$12.52	\$6.62	\$7.10	\$8.80
3/4"	\$8.09	\$18.78	\$9.93	\$10.64	\$13.19
1"	\$13.48	\$31.30	\$16.56	\$17.74	\$21.99
1-1/2"	\$26.95	\$62.60	\$33.11	\$35.48	\$43.98
2"	\$43.12	\$100.16	\$52.98	\$56.77	\$70.37
3"	\$86.24	\$200.32	\$105.95	\$113.54	\$140.74
4"	\$134.75	\$313.00	\$165.55	\$177.41	\$219.91
6"	\$269.50	\$626.00	\$331.10	\$354.82	\$439.82
Gallage Charge per 1,000 G.	\$1.00	\$1.32	\$1.30	\$1.32	\$1.63
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$8.39	\$22.74	\$10.52	\$11.05	\$13.69
5 M	\$10.39	\$25.38	\$13.13	\$13.68	\$16.96
10 M	\$15.39	\$31.98	\$19.63	\$20.26	\$25.12

COMPANY: SSU / ORANGE / LAKE CONWAY PARK
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,683	\$ 10,917	\$ 23,800	\$(10,671)	\$ 13,129	\$ 10,328	\$ 23,457
OPERATING EXPENSES:						78.66%	
2 OPERATION AND MAINTENANCE	\$ 15,242	\$(457)	\$ 14,785	\$ 457	\$ 15,242	\$	\$ 15,242
3 DEPRECIATION	1,663	0	1,663	0	1,663		1,663
4 AMORTIZATION	200	0	200	0	200		200
5 TAXES OTHER THAN INCOME	1,244	1,027	2,271	\$(1,018)	1,255	485	1,720
6 INCOME TAXES	(2,895)	3,669	1,004	\$(3,630)	(2,625)	3,711	889
7 TOTAL OPERATING EXPENSES	\$ 15,455	\$ 4,469	\$ 19,924	\$(4,389)	\$ 15,535	\$ 4,178	\$ 19,711
8 OPERATING INCOME	\$ (2,572)	\$ 8,449	\$ 3,876	\$(6,262)	\$(2,406)	\$ 6,152	\$ 3,745
9 RATE BASE	\$ 32,418		\$ 32,113		\$ 32,170		\$ 32,170
RATE OF RETURN	-7.93%		12.07%		-7.48%		11.64%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (10,736)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	65	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (10,671)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 457	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (536)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(480)	0
	\$ (1,016)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,830)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 10,328	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 465	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,711	\$ 0

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: LAKE CONWAY PARK
 COUNTY: ORANGE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>	Restated to monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$4.09	\$11.09	\$5.32	\$5.38	\$7.36
3/4"	\$6.13	\$16.64	\$7.98	\$8.07	\$11.04
1"	\$10.20	\$27.73	\$13.28	\$13.43	\$18.37
1-1/2"	\$20.41	\$55.45	\$26.57	\$26.87	\$36.76
2"	\$32.64	\$88.72	\$42.50	\$42.97	\$58.79
3"	\$65.29	\$177.44	\$85.00	\$85.95	\$117.60
4"	\$102.01	\$277.25	\$132.81	\$134.30	\$183.74
6"	\$204.00	\$554.50	\$265.60	\$268.58	\$367.45
Gallonaage Charge per 1,000 G.	\$1.04	\$1.51	\$1.34	\$1.37	\$1.87
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$7.21	\$15.62	\$9.34	\$9.49	\$12.98
5 M	\$9.29	\$18.64	\$12.02	\$12.22	\$16.72
10 M	\$14.49	\$26.19	\$18.73	\$19.07	\$26.09

COMPANY: SSU / SEMINOLE / LAKE HARRIET ESTATES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-W5

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 48,512 \$	4,308 \$	52,818 \$	(3,548) \$	49,272 \$	3,512 \$	52,784
OPERATING EXPENSES:						7.13%	
2 OPERATION AND MAINTENANCE	\$ 33,814 \$	(1,108) \$	32,508 \$	1,108 \$	33,814 \$	\$	33,814
3 DEPRECIATION	5,287	0	5,287	0	5,287		5,287
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,583	1,268	3,848	(1,232)	2,617	158	2,775
6 INCOME TAXES	422	1,580	2,002	(1,347)	655	1,262	1,917
7 TOTAL OPERATING EXPENSES	\$ 41,806 \$	1,738 \$	43,544 \$	(1,471) \$	42,173 \$	1,420 \$	43,593
8 OPERATING INCOME	\$ 6,606 \$	2,568 \$	9,174 \$	(2,075) \$	7,099 \$	2,092 \$	9,191
9 RATE BASE	\$ 79,885		\$ 78,948		\$ 79,087		\$ 79,087
RATE OF RETURN	8.27%		11.62%		8.98%		11.62%

COMPANY: SSU / SEMINOLE / LAKE HARRIET ESTATES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199--WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (3,621)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	75	0
c) Remove interim rate increase in Docket No. 900329--WS	0	0
	\$ (3,546)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,108	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,072)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(160)	0
	\$ (1,232)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,347)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 3,512	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 158	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,262	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: LAKE HARRIET ESTATES
 COUNTY: SEMINOLE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recdmmended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>	Restated to monthly				
<u>Base Facility Charge:</u>					
<u>Meter Size:</u>					
5/8"x3/4"	\$5.39	\$7.55	\$6.62	\$7.10	\$5.78
3/4"	\$8.09	\$11.33	\$9.93	\$10.64	\$8.68
1"	\$13.48	\$18.88	\$16.56	\$17.74	\$14.46
1-1/2"	\$26.95	\$37.75	\$33.11	\$35.48	\$28.92
2"	\$43.12	\$60.40	\$52.98	\$56.77	\$46.28
3"	\$86.24	\$120.80	\$105.95	\$113.54	\$92.56
4"	\$134.75	\$188.75	\$165.55	\$177.41	\$144.62
6"	\$269.50	\$377.50	\$331.10	\$354.82	\$289.24
<u>Gallonge Charge per 1,000 G.</u>	\$1.00	\$0.97	\$1.30	\$1.32	\$1.07

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$8.39	\$10.46	\$10.52	\$11.05	\$9.00
5 M	\$10.39	\$12.40	\$13.13	\$13.68	\$11.15
10 M	\$15.39	\$17.25	\$19.63	\$20.26	\$16.52

COMPANY: SSU / CLAY / LAKEVIEW VILLAS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 774 \$	8,063 \$	8,867 \$	(8,039)\$	828 \$	7,970 \$	8,799
OPERATING EXPENSES:	962.26%						
2 OPERATION AND MAINTENANCE	\$ 4,956 \$	(172)\$	4,784 \$	172 \$	4,956 \$	\$	4,956
3 DEPRECIATION	703	0	703	0	703		703
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	920	592	1,512	(589)	923	359	1,281
6 INCOME TAXES	(2,557)	2,911	353	(2,878)	(2,524)	2,864	340
7 TOTAL OPERATING EXPENSES	\$ 4,022 \$	3,331 \$	7,352 \$	(3,294)\$	4,058 \$	3,223 \$	7,281
8 OPERATING INCOME	\$ (3,247)\$	4,783 \$	1,515 \$	(4,745)\$	(3,293)\$	4,747 \$	1,518
9 RATE BASE	\$ 14,539	\$ 13,455	\$ 13,477	\$ 13,477	\$ 13,477	\$ 13,477	\$ 13,477
RATE OF RETURN	-22.35%		11.28%		-23.98%		11.28%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (8,059)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	20	0
c) Remove Interim rate increase in Docket No. 900329-WS	0	0
	\$ (8,039)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 172	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (227)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(362)	0
	\$ (589)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,878)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 7,970	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 359	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,864	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: LAKEVIEW VILLAS
 COUNTY: CLAY
 TEST YEAR ENDED: December 31, 1991

<u>Residential and General Service</u>	<u>Monthly Rates</u>				
	<u>Current</u> Restated to Monthly	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$2.93	\$12.10	\$4.16	\$3.86	\$33.33
3/4"	\$2.93	\$18.15	\$4.16	\$3.86	\$33.33
1"	\$2.93	\$30.25	\$4.16	\$3.86	\$33.33
1-1/2"	\$2.93	\$60.50	\$4.16	\$3.86	\$33.33
2"	\$2.93	\$96.80	\$4.16	\$3.86	\$33.33
3"	\$2.93	\$193.60	\$4.16	\$3.86	\$33.33
4"	\$2.93	\$302.50	\$4.16	\$3.86	\$33.33
6"	\$2.93	\$605.00	\$4.16	\$3.86	\$33.33
Gallage Charge per 1,000 G.	\$0.83	\$3.64	\$1.13	\$1.09	\$9.44

<u>5/8" x 3/4" meter</u>	<u>Typical Residential Bills</u>				
3 M	\$5.42	\$23.02	\$7.55	\$7.14	\$61.65
5 M	\$7.08	\$30.30	\$9.82	\$9.32	\$80.53
10 M	\$11.23	\$48.50	\$15.47	\$14.79	\$127.73

COMPANY: SSU / MARTIN / LEILANI HEIGHTS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 56,666	\$ 25,527	\$ 82,225	(20,049)	\$ 62,176	\$ 18,288	\$ 80,464
OPERATING EXPENSES:						29.41%	
2 OPERATION AND MAINTENANCE	\$ 47,224	(1,827)	\$ 45,398	1,827	\$ 47,225	\$	\$ 47,225
3 DEPRECIATION	8,919	0	8,919	0	8,919		8,919
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,804	2,983	8,787	(2,738)	6,051	823	6,873
6 INCOME TAXES	(5,346)	9,180	3,833	(7,274)	(3,431)	8,572	3,141
7 TOTAL OPERATING EXPENSES	\$ 58,601	\$ 10,348	\$ 68,947	(8,183)	\$ 58,763	\$ 7,385	\$ 68,158
8 OPERATING INCOME	\$ 98	\$ 15,181	\$ 15,279	(11,866)	\$ 3,413	\$ 10,893	\$ 14,308
9 RATE BASE	\$ 128,881		\$ 128,795		\$ 127,023		\$ 127,023
RATE OF RETURN	0.08%		12.05%		2.88%		11.28%

COMPANY: SSU / MARTIN / LEILANI HEIGHTS
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 105,388	\$ 62,706	\$ 168,072	(57,101)	\$ 110,971	\$ 52,373	\$ 163,344
OPERATING EXPENSES:						47.20%	
2 OPERATION AND MAINTENANCE	\$ 84,215	(2,421)	\$ 81,794	2,421	\$ 84,215	\$	\$ 84,215
3 DEPRECIATION	22,089	0	22,089	0	22,089		22,089
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,088	5,483	16,562	(5,242)	11,320	2,357	13,677
6 INCOME TAXES	(12,467)	22,479	10,011	(20,581)	(10,650)	18,821	8,171
7 TOTAL OPERATING EXPENSES	\$ 104,805	\$ 25,551	\$ 130,356	(23,482)	\$ 106,975	\$ 21,178	\$ 128,152
8 OPERATING INCOME	\$ 481	\$ 37,154	\$ 37,818	(33,819)	\$ 3,998	\$ 31,195	\$ 35,191
9 RATE BASE	\$ 313,837		\$ 312,182		\$ 312,465		\$ 312,465
RATE OF RETURN	0.15%		12.05%		1.28%		11.28%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ 2,667	\$ 6,298
b) Adjustment to annualize miscellaneous revenues.	1,584	0
c) Remove interim rate increase in Docket No. 900329 - WS	(24,280)	(83,399)
	\$ (20,049)	\$ (57,101)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,827	\$ 2,421
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,834)	\$ (2,672)
b) Regulatory assessment fees related to revenue adjustment	(902)	(2,570)
	\$ (2,736)	\$ (5,242)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (7,274)	\$ (20,661)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 18,288	\$ 52,373
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 823	\$ 2,357
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 6,572	\$ 18,821

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: LEILANI HEIGHTS
 COUNTY: MARTIN
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.77	\$9.11	\$8.00	\$8.91	\$8.91
3/4"	\$10.13	\$13.67	\$11.98	\$13.34	\$13.33
1"	\$16.87	\$22.78	\$19.95	\$22.21	\$22.19
1-1/2"	\$33.78	\$45.55	\$39.94	\$44.47	\$44.44
2"	\$54.01	\$72.88	\$63.87	\$71.11	\$71.05
3"	\$108.06	\$145.76	\$127.77	\$142.27	\$142.15
4"	\$168.84	\$227.75	\$199.64	\$222.29	\$222.10
6"	\$337.67	\$455.50	\$399.27	\$444.58	\$444.19
Gallage Charge per 1,000 G.	\$1.08	\$0.83	\$1.38	\$1.42	\$1.42

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$10.01	\$11.60	\$12.14	\$13.18	\$13.17
5 M	\$12.17	\$13.26	\$14.91	\$16.02	\$16.01
10 M	\$17.57	\$17.41	\$21.81	\$23.13	\$23.11

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential – RS					
Base Facility Charge:					
Meter Size:					
5/8" x 3/4"	\$13.25	\$19.10	\$17.15	\$19.93	\$19.50
3/4"	\$13.25	\$28.65	\$17.15	\$19.93	\$19.50
1"	\$13.25	\$47.75	\$17.15	\$19.93	\$19.50
1-1/2"	\$13.25	\$95.50	\$17.15	\$19.93	\$19.50
2"	\$13.25	\$152.80	\$17.15	\$19.93	\$19.50
3"	\$13.25	\$305.60	\$17.15	\$19.93	\$19.50
4"	\$13.25	\$477.50	\$17.15	\$19.93	\$19.50
6"	\$13.25	\$955.00	\$17.15	\$19.93	\$19.50
Gallage Charge per 1,000 G.	\$3.32	\$2.30	\$4.37	\$4.99	\$4.89
Gallage Cap *	10M	10M	10M	10M	10M
Residential – RWO					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$35.86	\$42.10	\$46.90	\$53.95	\$52.78
3/4"	\$35.86	\$51.65	\$46.90	\$53.95	\$52.78
1"	\$35.86	\$70.75	\$46.90	\$53.95	\$52.78
1-1/2"	\$35.86	\$118.50	\$46.90	\$53.95	\$52.78
2"	\$35.86	\$175.80	\$46.90	\$53.95	\$52.78
3"	\$35.86	\$328.60	\$46.90	\$53.95	\$52.78
4"	\$35.86	\$500.50	\$46.90	\$53.95	\$52.78
6"	\$35.86	\$978.00	\$46.90	\$53.95	\$52.78
Gallage Charge per 1,000 G.	---	---	---	---	---
General Service – GS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$13.25	\$19.10	\$17.15	\$19.93	\$19.50
3/4"	\$19.88	\$28.65	\$25.73	\$29.91	\$29.26
1"	\$33.14	\$47.75	\$42.88	\$49.86	\$48.78
1-1/2"	\$66.28	\$95.50	\$85.77	\$99.71	\$97.56
2"	\$106.05	\$152.80	\$137.23	\$159.54	\$156.10
3"	\$212.12	\$305.60	\$274.48	\$319.12	\$312.23
4"	\$331.42	\$477.50	\$428.86	\$498.60	\$487.83
6"	\$662.86	\$955.00	\$857.75	\$997.23	\$975.70
Gallage Charge per 1,000 G.	\$3.99	\$2.30	\$5.25	\$6.00	\$5.87
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$23.21	\$26.00	\$30.26	\$34.92	\$34.16
5 M	\$29.85	\$30.60	\$39.00	\$44.91	\$43.94
Maximum Bill *	\$46.45	\$42.10	\$60.84	\$69.88	\$68.37

COMPANY: SSU / HIGHLANDS / LEISURE LAKES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 28,866 \$	18,929 \$	47,594 \$	(18,323) \$	29,271 \$	16,435 \$	47,708 \$
OPERATING EXPENSES:						62.69%	
2 OPERATION AND MAINTENANCE	\$ 29,597 \$	(855) \$	28,741 \$	855 \$	29,596 \$	\$	29,596
3 DEPRECIATION	5,735	0	5,735	0	5,735		5,735
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,139	1,538	3,675	(1,508)	2,167	830	2,998
6 INCOME TAXES	(5,423)	8,909	1,488	(8,703)	(5,217)	8,825	1,408
7 TOTAL OPERATING EXPENSES	\$ 32,047 \$	7,580 \$	39,837 \$	(7,358) \$	32,281 \$	7,454 \$	39,735
8 OPERATING INCOME	\$ (3,382) \$	11,338 \$	7,957 \$	(10,867) \$	(3,010) \$	10,980 \$	7,970
9 RATE BASE	\$ 72,822		\$ 70,882		\$ 70,789		\$ 70,789
RATE OF RETURN	-4.66%		11.28%		-4.25%		11.28%

COMPANY: SSU / HIGHLANDS / LEISURE LAKES
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 30,414 \$	6,281 \$	36,875 \$	(8,037) \$	30,838 \$	8,224 \$	38,062 \$
OPERATING EXPENSES:						20.31%	
2 OPERATION AND MAINTENANCE	\$ 25,180 \$	(770) \$	24,410 \$	770 \$	25,180 \$	\$	25,180
3 DEPRECIATION	4,268	0	4,268	0	4,268		4,268
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,420	839	3,259	(930)	2,430	280	2,710
6 INCOME TAXES	(2,236)	2,387	130	(2,282)	(2,151)	2,237	85
7 TOTAL OPERATING EXPENSES	\$ 29,831 \$	2,438 \$	32,087 \$	(2,342) \$	29,725 \$	2,517 \$	32,042
8 OPERATING INCOME	\$ 783 \$	3,825 \$	4,808 \$	(3,895) \$	913 \$	3,707 \$	4,820
9 RATE BASE	\$ 42,603		\$ 40,924		\$ 41,021		\$ 41,021
RATE OF RETURN	1.84%		11.26%		2.22%		11.26%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (18,338)	\$ (6,037)
b) Adjustment to annualize miscellaneous revenues.	15	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (18,323)	\$ (6,037)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 855	\$ 770
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (684)	\$ (558)
b) Regulatory assessment fees related to revenue adjustment	(825)	(272)
	\$ (1,509)	\$ (830)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (6,703)	\$ (2,282)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 18,435	\$ 6,224
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 830	\$ 280
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 6,625	\$ 2,237

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: LEISURE LAKE (COV. BRIDGE)
 COUNTY: HIGHLANDS
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.16	\$9.53	\$8.39	\$9.43	\$11.68
3/4"	\$10.74	\$14.29	\$12.59	\$14.14	\$17.51
1"	\$17.90	\$23.83	\$20.98	\$23.57	\$29.19
1-1/2"	\$35.80	\$47.65	\$41.96	\$47.13	\$58.38
2"	\$57.28	\$76.24	\$67.14	\$75.41	\$93.41
3"	\$107.40	\$152.48	\$127.11	\$141.40	\$175.14
4"	\$179.00	\$238.25	\$209.80	\$235.67	\$291.91
6"	\$358.01	\$476.50	\$419.61	\$471.36	\$583.83
Gallorage Charge per 1,000 G.	\$0.97	\$2.67	\$1.27	\$1.28	\$1.58
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$10.07	\$17.54	\$12.20	\$13.26	\$16.42
5 M	\$12.01	\$22.88	\$14.75	\$15.81	\$19.59
10 M	\$16.86	\$36.23	\$21.10	\$22.20	\$27.49

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: LEISURE LAKE (COV. BRIDGE)
 COUNTY: HIGHLANDS
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.85	\$7.58	\$11.75	\$11.81	\$9.44
3/4"	\$7.85	\$11.37	\$11.75	\$11.81	\$9.44
1"	\$7.85	\$18.95	\$11.75	\$11.81	\$9.44
1-1/2"	\$7.85	\$37.90	\$11.75	\$11.81	\$9.44
2"	\$7.85	\$60.64	\$11.75	\$11.81	\$9.44
3"	\$7.85	\$121.28	\$11.75	\$11.81	\$9.44
4"	\$7.85	\$189.50	\$11.75	\$11.81	\$9.44
6"	\$7.85	\$379.00	\$11.75	\$11.81	\$9.44
Gallage Charge per 1,000 G.	\$1.22	\$2.54	\$2.27	\$1.84	\$1.47
Gallage Cap *	10M	10M	10M	10M	10M

General Service

Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.85	\$7.58	\$11.75	\$11.81	\$9.44
3/4"	---	\$11.37	---	---	---
1"	\$19.63	\$18.95	\$29.37	\$29.53	\$23.62
1-1/2"	\$39.24	\$37.90	\$58.73	\$59.03	\$47.21
2"	\$62.79	\$60.64	\$93.97	\$94.46	\$75.55
3"	\$117.73	\$121.28	\$180.09	\$177.12	\$141.65
4"	\$196.21	\$189.50	\$293.65	\$295.18	\$236.07
6"	\$392.43	\$379.00	\$587.32	\$590.38	\$472.15
Gallage Charge per 1,000 G.	\$1.22	\$2.54	\$2.27	\$1.84	\$1.47

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$11.51	\$15.20	\$18.56	\$17.32	\$13.85
5 M	\$13.95	\$20.28	\$23.10	\$20.99	\$16.78
Maximum Bill *	\$20.05	\$32.98	\$34.44	\$30.16	\$24.12

COMPANY: DUI-SSU / COLLIER / MARCO SHORES UTILITIES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 104,842	\$ 78,526	\$ 184,167	(\$ 63,087)	\$ 121,080	\$ 58,874	179,954
OPERATING EXPENSES:						48.62%	
2 OPERATION AND MAINTENANCE	\$ 76,616	(\$ 1,890)	\$ 76,727	1,890	\$ 78,617	\$	78,817
3 DEPRECIATION	25,704	0	25,704	0	25,704		25,704
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	13,836	6,365	20,201	(\$ 5,925)	14,576	2,648	17,225
6 INCOME TAXES	(18,891)	28,175	9,483	(22,688)	(13,183)	21,157	7,974
7 TOTAL OPERATING EXPENSES	\$ 99,465	\$ 32,650	\$ 132,115	(\$ 26,401)	\$ 105,713	\$ 23,807	129,520
8 OPERATING INCOME	\$ 5,177	\$ 46,876	\$ 52,053	(\$ 36,686)	\$ 15,367	\$ 35,067	50,435
9 RATE BASE	\$ 444,513		\$ 447,574		\$ 447,811		\$ 447,811
RATE OF RETURN	1.16%		11.63%		3.43%		11.26%

COMPANY: DUI-SSU / COLLIER / MARCO SHORES UTILITIES
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 89,091	\$ 34,576	\$ 123,668	(\$ 35,029)	\$ 88,639	\$ 32,411	121,050
OPERATING EXPENSES						36.57%	
2 OPERATION AND MAINTENANCE	\$ 46,157	(\$ 1,739)	\$ 44,418	1,739	\$ 46,157	\$	46,157
3 DEPRECIATION	12,913	0	12,913	0	12,913		12,913
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,941	3,369	15,310	(\$ 3,388)	11,920	1,458	13,379
6 INCOME TAXES	(\$ 9,923)	21,516	11,593	(12,852)	(1,259)	11,647	10,388
7 TOTAL OPERATING EXPENSES	\$ 61,088	\$ 23,146	\$ 84,233	(\$ 14,502)	\$ 69,731	\$ 13,106	82,837
8 OPERATING INCOME	\$ 28,004	\$ 11,431	\$ 39,434	(\$ 20,527)	\$ 18,908	\$ 19,305	38,213
9 RATE BASE	\$ 755,065		\$ 339,075		\$ 339,292		\$ 339,292
RATE OF RETURN	3.71%		11.63%		5.67%		11.26%

COMPANY: DUI-SSU / COLLIER / MARCO SHORES UTILITIES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
DOCKET NO. 920199-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (63,092)	\$ (2,570)
b) Adjustment to annualize revenues	5	
c) Remove interim rate increase in Docket No. 900329-WS		(32,459)
	\$ (63,087)	\$ (35,029)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,890	\$ 1,739
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (2,786)	\$ (1,813)
b) Regulatory assessment fees related to revenue adjustment	(2,839)	(1,576)
	\$ (5,625)	\$ (3,389)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (22,666)	\$ (12,852)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 58,874	\$ 32,411
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 2,649	\$ 1,458
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 21,157	\$ 11,647

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deftona Utilities, Inc.
 SYSTEM: MARCO SHORES UTILITIES
 COUNTY: COLLIER
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
Multi - Unit, individually metered	\$9.15	\$4.15	\$10.07	\$12.05	\$12.40
5/8"x3/4"	\$12.19	\$4.15	\$13.42	\$16.05	\$16.52
3/4"	---	\$6.23	---	---	---
1"	\$24.39	\$10.38	\$27.47	\$32.11	\$33.05
1-1/2"	\$60.98	\$20.75	\$67.14	\$80.29	\$82.63
2"	\$97.58	\$33.20	\$107.44	\$128.47	\$132.22
3"	\$195.14	\$66.40	\$214.85	\$256.92	\$264.42
4"	\$304.90	\$103.75	\$335.70	\$401.43	\$413.14
6"	\$609.83	\$207.50	\$671.43	\$802.90	\$826.32
Gallage Charge per 1,000 G.	\$1.66	\$2.29	\$1.96	\$2.19	\$2.25
<u>Multi-Family - MF</u>					
Base Facility Charge (per unit):					
Meter Size:					
5/8"x3/4"	\$6.09	\$4.15	\$6.71	\$8.02	\$8.25
3/4"	\$6.09	\$6.23	\$6.71	\$8.02	\$8.25
1"	\$6.09	\$10.38	\$6.71	\$8.02	\$8.25
1-1/2"	\$6.09	\$20.75	\$6.71	\$8.02	\$8.25
2"	\$6.09	\$33.20	\$6.71	\$8.02	\$8.25
3"	\$6.09	\$66.40	\$6.71	\$8.02	\$8.25
4"	\$6.09	\$103.75	\$6.71	\$8.02	\$8.25
6"	\$6.09	\$207.50	\$6.71	\$8.02	\$8.25
Gallage Charge per 1,000 G.	\$1.66	\$2.29	\$1.96	\$2.19	\$2.25

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$17.17	\$11.02	\$19.30	\$22.61	\$23.27
5 M	\$20.49	\$15.60	\$23.23	\$26.98	\$27.76
10 M	\$28.79	\$27.05	\$33.03	\$37.90	\$39.01

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: MARCO SHORES UTILITIES
COUNTY: COLLIER
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential -- RS					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$24.26	\$3.12	\$30.17	\$36.50	\$33.13
3/4"	\$24.26	\$4.68	\$30.17	\$36.50	\$33.13
1"	\$24.26	\$7.80	\$30.17	\$36.50	\$33.13
1-1/2"	\$24.26	\$15.60	\$30.17	\$36.50	\$33.13
2"	\$24.26	\$24.96	\$30.17	\$36.50	\$33.13
3"	\$24.26	\$49.92	\$30.17	\$36.50	\$33.13
4"	\$24.26	\$78.00	\$30.17	\$36.50	\$33.13
6"	\$24.26	\$156.00	\$30.17	\$36.50	\$33.13
Gallage Charge per 1,000 G.	---	\$5.22	---	---	---
Gallage Cap *	---	10M	---	---	---
Multi-Family -- MF					
Base Facility Charge (Price per Unit)					
Meter Size:					
5/8"x3/4"	\$20.61	\$3.12	\$25.93	\$31.01	\$28.15
3/4"	\$20.61	\$4.68	\$25.93	\$31.01	\$28.15
1"	\$20.61	\$7.80	\$25.93	\$31.01	\$28.15
1-1/2"	\$20.61	\$15.60	\$25.93	\$31.01	\$28.15
2"	\$20.61	\$24.96	\$25.93	\$31.01	\$28.15
3"	\$20.61	\$49.92	\$25.93	\$31.01	\$28.15
4"	\$20.61	\$78.00	\$25.93	\$31.01	\$28.15
6"	\$20.61	\$156.00	\$25.93	\$31.01	\$28.15
Gallage Charge per 1,000 G.	---	\$5.22	---	---	---
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$20.61	\$3.12	\$24.51	\$31.01	\$28.15
3/4"	---	\$4.68	---	---	---
1"	\$51.54	\$7.80	\$61.28	\$77.54	\$70.39
1-1/2"	\$103.07	\$15.60	\$122.56	\$155.06	\$140.76
2"	\$164.92	\$24.96	\$196.10	\$248.11	\$225.22
3"	\$329.83	\$49.92	\$392.19	\$496.21	\$450.43
4"	---	\$78.00	---	---	---
6"	---	\$156.00	---	---	---
Gallage Charge per 1,000 G.	\$2.20	\$5.22	\$3.46	\$3.31	\$3.00
Typical Residential Bills					
<u>5/8" x 3/4" meter</u>					
3 M	\$24.26	\$18.78	\$30.17	\$36.50	\$33.13
5 M	\$24.26	\$29.22	\$30.17	\$36.50	\$33.13
Maximum Bill *	\$24.26	\$55.32	\$30.17	\$36.50	\$33.13

COMPANY: SSU / MARION / MARION OAKS UTILITIES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 354,181	\$ 388,692	\$ 750,853	(384,210)	\$ 366,643	\$ 380,044	\$ 748,867
OPERATING EXPENSES:						103.65%	
2 OPERATION AND MAINTENANCE	\$ 222,394	(8,761)	\$ 213,633	8,761	\$ 222,394	\$	\$ 222,394
3 DEPRECIATION	83,085	0	83,085	0	83,085		83,085
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	79,492	27,875	107,368	(27,313)	80,054	17,102	87,156
6 INCOME TAXES	(82,402)	152,820	70,217	(138,395)	(68,178)	138,575	87,397
7 TOTAL OPERATING EXPENSES	\$ 302,579	\$ 171,733	\$ 474,312	(157,847)	\$ 316,365	\$ 153,677	\$ 470,042
8 OPERATING INCOME	\$ 51,582	\$ 224,959	\$ 276,541	(228,283)	\$ 50,278	\$ 226,367	\$ 278,845
9 RATE BASE	\$ 2,908,570		\$ 2,426,787		\$ 2,426,892		\$ 2,426,892
RATE OF RETURN	1.77%		11.40%		2.07%		11.40%

COMPANY: SSU / MARION / MARION OAKS UTILITIES
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 340,943	\$ 277,593	\$ 618,538	(271,960)	\$ 346,578	\$ 289,915	\$ 618,480
OPERATING EXPENSES:						77.83%	
2 OPERATION AND MAINTENANCE	\$ 209,912	(6,314)	\$ 203,598	6,314	\$ 209,912	\$	\$ 209,912
3 DEPRECIATION	80,701	0	80,701	0	80,701		80,701
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	51,250	18,671	69,922	(18,414)	51,508	12,142	63,650
6 INCOME TAXES	(47,288)	99,942	52,653	(99,123)	(46,471)	98,982	50,482
7 TOTAL OPERATING EXPENSES	\$ 284,575	\$ 112,300	\$ 406,874	(111,224)	\$ 295,651	\$ 109,104	\$ 404,755
8 OPERATING INCOME	\$ 46,368	\$ 165,293	\$ 211,661	(160,836)	\$ 51,025	\$ 180,711	\$ 211,736
9 RATE BASE	\$ 1,862,819		\$ 1,858,680		\$ 1,857,489		\$ 1,857,489
RATE OF RETURN	2.48%		11.40%		2.75%		11.40%

COMPANY: SSU / MARION / MARION OAKS UTILITIES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (206,928)	\$ (175,734)
b) Adjustment to annualize revenues		
c) Remove interim rate increase in Docket No. 900329-WS	(177,282)	(96,126)
	\$ (384,210)	\$ (271,860)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 8,761	\$ 6,314
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (10,024)	\$ (6,180)
b) Regulatory assessment fees related to revenue adjustment	(17,289)	(12,234)
	\$ (27,313)	\$ (18,414)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (139,395)	\$ (99,123)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 380,044	\$ 269,815
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 17,102	\$ 12,142
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 136,575	\$ 96,962

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: MARION OAKS UTILITIES
 COUNTY: MARION
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.10	\$15.71	\$6.33	\$6.71	\$10.52
3/4"	---	\$23.57	---	---	---
1"	\$11.78	\$39.28	\$14.86	\$15.51	\$24.31
1-1/2"	\$22.90	\$78.55	\$29.06	\$30.15	\$47.25
2"	\$36.25	\$125.68	\$46.11	\$47.73	\$74.79
3"	\$71.84	\$251.36	\$91.55	\$94.58	\$148.23
4"	\$111.89	\$392.75	\$142.69	\$147.31	\$230.86
6"	\$223.14	\$785.50	\$284.74	\$293.79	\$460.40
Gallonge Charge per 1,000 G.	\$1.63	\$2.37	\$1.93	\$2.15	\$3.36

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$9.99	\$22.82	\$12.12	\$13.15	\$20.61
5 M	\$13.25	\$27.56	\$15.99	\$17.44	\$27.34
10 M	\$21.40	\$39.41	\$25.64	\$28.18	\$44.15

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, inc./Deltona Utilities, Inc.
 SYSTEM: MARION OAKS UTILITIES
 COUNTY: MARION
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$9.11	\$18.31	\$13.01	\$13.71	\$16.20
3/4"	\$9.11	\$27.46	\$13.01	\$13.71	\$16.20
1"	\$9.11	\$45.78	\$13.01	\$13.71	\$16.20
1-1/2"	\$9.11	\$91.55	\$13.01	\$13.71	\$16.20
2"	\$9.11	\$146.48	\$13.01	\$13.71	\$16.20
3"	\$9.11	\$292.96	\$13.01	\$13.71	\$16.20
4"	\$9.11	\$457.75	\$13.01	\$13.71	\$16.20
6"	\$9.11	\$915.50	\$13.01	\$13.71	\$16.20
Gallage Charge per 1,000 G.	\$3.60	\$4.24	\$4.65	\$5.42	\$6.40
Gallage Cap *	10M	10M	10M	10M	10M

General Service

Base Facility Charge:

Meter Size:

5/8"x3/4"	\$9.11	\$18.31	\$13.01	\$13.71	\$16.20
3/4"	---	\$27.46	---	---	---
1"	\$22.26	\$45.78	\$32.00	\$33.49	\$39.58
1-1/2"	\$44.18	\$91.55	\$63.67	\$66.47	\$78.56
2"	\$70.48	\$146.48	\$101.66	\$106.03	\$125.33
3"	\$140.63	\$292.96	\$202.99	\$211.57	\$250.08
4"	\$219.53	\$457.75	\$316.97	\$330.27	\$390.39
6"	\$438.73	\$915.50	\$633.62	\$660.04	\$780.19
Gallage Charge per 1,000 G.	\$4.33	\$4.24	\$5.59	\$6.51	\$7.70

Typical Residential Bills

5/8" x 3/4" meter

3 M	\$19.91	\$31.03	\$26.96	\$29.95	\$35.41
5 M	\$27.11	\$39.51	\$36.26	\$40.79	\$48.21
Maximum Bill *	\$45.11	\$60.71	\$59.50	\$67.86	\$80.22

COMPANY: SSU / SEMINOLE / MEREDITH MANOR
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 122,601	\$ 17,256	\$ 139,857	(\$ 13,592)	\$ 126,265	\$ 13,458	\$ 139,723
OPERATING EXPENSES:						10.66%	
2 OPERATION AND MAINTENANCE	\$ 66,363	(\$ 2,622)	\$ 63,741	\$ 2,822	\$ 66,563	\$	\$ 66,363
3 DEPRECIATION	20,704	0	20,704	0	20,704		20,704
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,698	3,212	8,910	(\$ 3,047)	5,863	608	6,469
6 INCOME TAXES	3,008	6,304	9,312	(\$ 5,194)	4,118	4,836	8,955
7 TOTAL OPERATING EXPENSES	\$ 95,762	\$ 6,894	\$ 102,657	(\$ 5,619)	\$ 97,038	\$ 5,442	\$ 102,510
8 OPERATING INCOME	\$ 26,809	\$ 10,362	\$ 37,171	(\$ 7,974)	\$ 29,197	\$ 8,016	\$ 37,213
9 RATE BASE	\$ 321,480		\$ 319,885		\$ 320,213		\$ 320,213
RATE OF RETURN	8.34%		11.62%		9.12%		11.62%

COMPANY: SSU / SEMINOLE / MEREDITH MANOR
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,138	(\$ 2,342)	\$ 11,796	\$ 2,365	\$ 14,161	(\$ 2,387)	\$ 11,774
OPERATING EXPENSES:						-16.89%	
2 OPERATION AND MAINTENANCE	\$ 8,878	(\$ 117)	\$ 8,761	\$ 117	\$ 8,878	\$	\$ 8,878
3 DEPRECIATION	446	0	446	0	446		446
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,680	28	1,721	(\$ 27)	1,694	(\$ 107)	1,587
6 INCOME TAXES	931	(\$ 847)	85	851	935	(\$ 658)	77
7 TOTAL OPERATING EXPENSES	\$ 11,948	(\$ 937)	\$ 11,012	\$ 941	\$ 11,953	(\$ 965)	\$ 10,988
8 OPERATING INCOME	\$ 2,190	(\$ 1,406)	\$ 784	\$ 1,424	\$ 2,206	(\$ 1,422)	\$ 788
9 RATE BASE	\$ 6,767		\$ 6,761		\$ 6,765		\$ 6,765
RATE OF RETURN	32.27%		11.62%		32.64%		11.62%

COMPANY: SSU / SEMINOLE / MEREDITH MANOR
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (14,729)	\$ 2,365
b) Adjustment to annualize revenues	1,137	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (13,592)	\$ 2,365
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 2,622	\$ 117
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (2,435)	\$ (133)
b) Regulatory assessment fees related to revenue adjustment	(612)	106
	\$ (3,047)	\$ (27)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (5,194)	\$ 851
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 13,458	\$ (2,387)
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 606	\$ (107)
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 4,836	\$ (858)

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.39	\$8.29	\$6.62	\$7.10	\$5.98
3/4"	\$8.09	\$12.44	\$9.93	\$10.64	\$8.97
1"	\$13.48	\$20.73	\$16.56	\$17.74	\$14.95
1-1/2"	\$26.95	\$41.45	\$33.11	\$35.48	\$29.91
2"	\$43.12	\$66.32	\$52.98	\$56.77	\$47.85
3"	\$86.24	\$132.64	\$105.95	\$113.54	\$95.70
4"	\$134.75	\$207.25	\$165.55	\$177.41	\$149.53
6"	\$269.50	\$414.50	\$331.10	\$354.82	\$299.07
Gallage Charge per 1,000 G.	\$1.00	\$0.91	\$1.30	\$1.32	\$1.11

Private Fire Protection

Restated to Monthly

5/8"x3/4"	\$0.00	\$2.76	---	---	---
3/4"	\$0.00	\$4.15	---	---	---
1"	\$4.49	\$6.91	\$5.52	\$5.91	\$4.98
1-1/2"	\$8.99	\$13.82	\$11.04	\$11.83	\$9.97
2"	\$14.38	\$22.11	\$17.66	\$18.93	\$15.95
3"	\$28.75	\$44.21	\$35.32	\$37.85	\$31.90
4"	\$44.92	\$69.08	\$55.18	\$59.14	\$49.84
6"	\$89.84	\$138.17	\$110.37	\$118.28	\$99.69
8"	\$143.74	\$221.07	\$164.27	\$189.24	\$159.50

Typical Residential Bills

5/8" x 3/4" meter

3 M	\$8.39	\$11.02	\$10.52	\$11.05	\$9.31
5 M	\$10.39	\$12.84	\$13.13	\$13.68	\$11.53
10 M	\$15.39	\$17.39	\$19.63	\$20.26	\$17.08

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: MEREDITH MANOR
 COUNTY: SEMINOLE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential	Restated to Monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$8.64	\$11.38	\$9.87	\$12.99	\$8.64
3/4"	\$8.64	\$17.07	\$9.87	\$12.99	\$8.64
1"	\$8.64	\$28.45	\$9.87	\$12.99	\$8.64
1-1/2"	\$8.64	\$56.90	\$9.87	\$12.99	\$8.64
2"	\$8.64	\$91.04	\$9.87	\$12.99	\$8.64
3"	\$8.64	\$182.08	\$9.87	\$12.99	\$8.64
4"	\$8.64	\$284.50	\$9.87	\$12.99	\$8.64
6"	\$8.64	\$569.00	\$9.87	\$12.99	\$8.64
Gallage Charge per 1,000 G.	\$3.58	\$3.82	\$5.30	\$5.39	\$3.58
Gallage Cap *	10M	10M	10M	10M	10M

General Service

Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$8.64	\$11.38	\$9.87	\$12.99	\$8.64
3/4"	\$12.96	\$17.07	\$14.80	\$19.49	\$12.96
1"	\$21.59	\$28.45	\$24.67	\$32.48	\$21.59
1-1/2"	\$43.18	\$56.90	\$49.34	\$64.95	\$43.18
2"	\$69.09	\$91.04	\$78.94	\$103.93	\$69.09
3"	\$138.17	\$182.08	\$157.88	\$207.87	\$138.17
4"	\$215.89	\$284.50	\$246.69	\$324.79	\$215.89
6"	\$431.77	\$569.00	\$493.37	\$649.57	\$431.77
Gallage Charge per 1,000 G.	\$4.25	\$3.82	\$5.51	\$6.39	\$4.25

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$19.38	\$22.84	\$25.77	\$29.15	\$19.38
5 M	\$26.54	\$30.48	\$36.36	\$39.92	\$26.54
Maximum Bill *	\$44.44	\$49.58	\$62.86	\$66.85	\$44.44

COMPANY: SSU / LAKE / MORNINGVIEW
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 8,522	\$ 8,082	\$ 14,813	(6,081)	\$ 8,562	\$ 5,955	14,887	
OPERATING EXPENSES:							69.62%	
2 OPERATION AND MAINTENANCE	\$ 7,988	(202)	\$ 7,797	202	\$ 7,988	\$	7,988	
3 DEPRECIATION	1,574	0	1,574	0	1,574		1,574	
4 AMORTIZATION	0	0	0	0	0		0	
5 TAXES OTHER THAN INCOME	659	551	1,210	(550)	660	268	928	
6 INCOME TAXES	(1,351)	2,169	812	(2,169)	(1,357)	2,140	789	
7 TOTAL OPERATING EXPENSES	\$ 8,881	\$ 2,512	\$ 11,394	(2,517)	\$ 8,877	\$ 2,408	11,285	
8 OPERATING INCOME	\$ (359)	\$ 3,578	\$ 3,220	(3,544)	(324)	\$ 3,547	3,222	
9 RATE BASE	\$ 26,957		\$ 26,720		\$ 26,745		\$ 26,745	
RATE OF RETURN	-1.34%		12.05%		-1.21%		12.05%	

COMPANY: SSU / LAKE / MORNINGVIEW
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 15,915	\$ 12,901	\$ 28,816	(12,744)	\$ 16,072	\$ 12,547	28,816	
OPERATING EXPENSES:							78.07%	
2 OPERATION AND MAINTENANCE	\$ 14,388	(330)	\$ 14,058	330	\$ 14,388	\$	14,388	
3 DEPRECIATION	5,378	0	5,378	0	5,378		5,378	
4 AMORTIZATION	0	0	0	0	0		0	
5 TAXES OTHER THAN INCOME	1,247	1,048	2,295	(1,040)	1,254	565	1,819	
6 INCOME TAXES	(3,184)	4,589	1,405	(4,584)	(3,159)	4,508	1,350	
7 TOTAL OPERATING EXPENSES	\$ 17,829	\$ 5,307	\$ 23,136	(5,275)	\$ 17,861	\$ 5,074	22,935	
8 OPERATING INCOME	\$ (1,914)	\$ 7,594	\$ 5,680	(7,489)	(1,790)	\$ 7,473	5,684	
9 RATE BASE	\$ 47,348		\$ 47,135		\$ 47,177		\$ 47,177	
RATE OF RETURN	-4.04%		12.05%		-3.78%		12.05%	

COMPANY: SSU / LAKE / MORNINGVIEW
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (6,096)	\$ (12,744)
b) Adjustment to annualize revenues	35	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (6,061)	\$ (12,744)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 202	\$ 330
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (277)	\$ (467)
b) Regulatory assessment fees related to revenue adjustment	(273)	(573)
	\$ (550)	\$ (1,040)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,169)	\$ (4,564)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 5,955	\$ 12,547
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 268	\$ 565
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,140	\$ 4,509

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: MORNINGVIEW
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$14.49	\$7.11	\$7.74	\$10.01
3/4"	\$8.83	\$21.74	\$10.67	\$11.62	\$15.04
1"	\$14.71	\$36.23	\$17.79	\$19.37	\$25.07
1-1/2"	\$29.43	\$72.45	\$35.59	\$38.74	\$50.14
2"	\$47.08	\$115.92	\$56.94	\$61.99	\$80.23
3"	\$94.15	\$231.84	\$113.86	\$123.95	\$160.43
4"	\$147.11	\$362.25	\$177.91	\$193.69	\$250.68
6"	\$294.22	\$724.50	\$355.82	\$387.37	\$501.37
Gallage Charge per 1,000 G.	\$1.48	\$1.85	\$1.78	\$1.95	\$2.52

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$20.04	\$12.45	\$13.58	\$17.58
5 M	\$13.28	\$23.74	\$16.01	\$17.48	\$22.62
10 M	\$20.68	\$32.99	\$24.92	\$27.22	\$35.23

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: MORNINGVIEW
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential -- RS	Restated to Monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$13.10	\$21.24	\$16.99	\$19.70	\$23.32
3/4"	\$13.10	\$31.86	\$16.99	\$19.70	\$23.32
1"	\$13.10	\$53.10	\$16.99	\$19.70	\$23.32
1-1/2"	\$13.10	\$106.20	\$16.99	\$19.70	\$23.32
2"	\$13.10	\$169.92	\$16.99	\$19.70	\$23.32
3"	\$13.10	\$339.84	\$16.99	\$19.70	\$23.32
4"	\$13.10	\$531.00	\$16.99	\$19.70	\$23.32
6"	\$13.10	\$1,062.00	\$16.99	\$19.70	\$23.32
Gallage Charge per 1,000 G.	\$3.88	\$3.95	\$4.93	\$5.84	\$6.91
Gallage Cap *	10M	10M	10M	10M	10M

Residential -- RWO	Restated to Monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$36.04	\$60.74	\$46.70	\$54.21	\$64.17
3/4"	\$36.04	\$71.36	\$46.70	\$54.21	\$64.17
1"	\$36.04	\$92.80	\$46.70	\$54.21	\$64.17
1-1/2"	\$36.04	\$145.70	\$46.70	\$54.21	\$64.17
2"	\$36.04	\$209.42	\$46.70	\$54.21	\$64.17
3"	\$36.04	\$379.34	\$46.70	\$54.21	\$64.17
4"	\$36.04	\$570.50	\$46.70	\$54.21	\$64.17
6"	\$36.04	\$1,101.50	\$46.70	\$54.21	\$64.17

General Service	Restated to Monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$13.10	\$21.24	\$16.99	\$19.70	\$23.32
3/4"	\$19.66	\$31.86	\$25.50	\$29.57	\$35.00
1"	\$32.75	\$53.10	\$42.49	\$49.27	\$58.32
1-1/2"	\$65.50	\$106.20	\$84.99	\$98.54	\$116.64
2"	\$104.80	\$169.92	\$135.98	\$157.66	\$186.62
3"	\$209.59	\$339.84	\$271.95	\$315.31	\$373.21
4"	\$327.49	\$531.00	\$424.93	\$492.68	\$583.15
6"	\$654.98	\$1,062.00	\$849.86	\$985.36	\$1,166.31
Gallage Charge per 1,000 G.	\$3.88	\$3.95	\$4.93	\$5.84	\$6.91

	<u>Typical Residential Bills</u>				
5/8" x 3/4" meter					
3 M	\$24.74	\$33.09	\$31.78	\$37.21	\$44.05
5 M	\$32.50	\$40.99	\$41.64	\$48.89	\$57.86
Maximum Bill *	\$51.90	\$60.74	\$66.29	\$78.07	\$92.41

COMPANY: SSU / CITRUS / OAK FOREST
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 18,140	\$ 14,618	\$ 32,758	(13,407)	\$ 19,351	\$ 12,836	\$ 32,187
OPERATING EXPENSES:						66.33%	
2 OPERATION AND MAINTENANCE	\$ 21,907	(701)	\$ 21,206	701	\$ 21,907	\$	21,907
3 DEPRECIATION	3,258	0	3,258	0	3,258		3,258
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,120	1,485	3,605	(1,431)	2,174	579	2,751
6 INCOME TAXES	(4,305)	5,218	913	(4,794)	(3,880)	4,613	732
7 TOTAL OPERATING EXPENSES	\$ 22,980	\$ 8,003	\$ 28,983	(5,524)	\$ 23,458	\$ 5,191	\$ 28,649
8 OPERATING INCOME	\$ (4,840)	\$ 6,615	\$ 3,775	(7,863)	(4,107)	\$ 7,646	\$ 3,538
9 RATE BASE	\$ 31,985	\$	\$ 31,330	\$	\$ 31,417	\$	\$ 31,417
RATE OF RETURN	-15.14%		12.05%		-13.07%		11.25%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (7,228)	\$ 0
b) Adjustment to annualize revenues	65	
c) Remove interim rate increase in Docket No. 900329-WS	(6,244)	
	\$ (13,407)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 701	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (828)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(603)	0
	\$ (1,431)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (4,794)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 12,836	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 578	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 4,613	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: OAK FOREST
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$4.78	\$10.20	\$6.01	\$6.29	\$7.99
3/4"	\$7.16	\$15.30	\$9.01	\$9.43	\$11.96
1"	\$11.94	\$25.50	\$15.02	\$15.72	\$19.95
1-1/2"	\$23.86	\$51.00	\$30.02	\$31.41	\$39.86
2"	\$38.19	\$81.60	\$48.05	\$50.28	\$63.81
3"	---	\$163.20	---	---	---
4"	---	\$255.00	---	---	---
6"	---	\$510.00	---	---	---
Gallage Charge per 1,000 G.	\$0.85	\$1.27	\$1.15	\$1.12	\$1.42

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$7.33	\$14.01	\$9.46	\$9.65	\$12.25
5 M	\$9.03	\$16.55	\$11.77	\$11.89	\$15.09
10 M	\$13.28	\$22.90	\$17.52	\$17.48	\$22.19

COMPANY: SSU / BREVARD / OAKWOOD
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 36,895	\$ 6,480	\$ 43,375	\$ (4,752)	\$ 38,623	\$ 4,815	\$ 43,438
OPERATING EXPENSES:						12.47%	
2 OPERATION AND MAINTENANCE	\$ 34,236	\$ (892)	\$ 33,544	\$ 892	\$ 34,236	\$	\$ 34,236
3 DEPRECIATION	3,046	0	3,046	0	3,046		3,046
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,429	921	3,350	(843)	2,507	217	2,723
6 INCOME TAXES	(1,754)	2,373	619	(1,744)	(1,125)	1,730	805
7 TOTAL OPERATING EXPENSES	\$ 37,957	\$ 2,802	\$ 40,559	\$ (1,895)	\$ 38,664	\$ 1,947	\$ 40,611
8 OPERATING INCOME	\$ (1,062)	\$ 3,878	\$ 2,817	\$ (2,657)	\$ (41)	\$ 2,968	\$ 2,827
9 RATE BASE	\$ 26,304		\$ 25,013		\$ 25,100		\$ 25,100
RATE OF RETURN	-4.04%		11.28%		-0.16%		11.28%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (5,202)	\$ 0
b) Adjustment to annualize revenues	450	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (4,752)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 692	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (629)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(214)	0
	\$ (843)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,744)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 4,815	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 217	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,730	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: OAKWOOD
 COUNTY: BREVARD
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.47	\$5.86	\$6.70	\$7.20	\$6.18
3/4"	\$8.21	\$8.79	\$10.06	\$10.81	\$9.27
1"	\$13.66	\$14.65	\$16.74	\$17.98	\$15.43
1-1/2"	\$27.33	\$29.30	\$33.49	\$35.98	\$30.87
2"	\$43.71	\$46.88	\$53.57	\$57.55	\$49.38
3"	\$87.43	\$93.76	\$107.14	\$115.11	\$98.76
4"	\$136.61	\$146.50	\$167.41	\$179.86	\$154.32
6"	\$273.22	\$293.00	\$334.82	\$359.72	\$308.63
Gallonge Charge per 1,000 G.	\$2.55	\$3.15	\$2.85	\$3.36	\$2.88

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$13.12	\$15.31	\$15.25	\$17.27	\$14.82
5 M	\$18.22	\$21.61	\$20.96	\$23.99	\$20.58
10 M	\$30.97	\$37.36	\$35.21	\$40.78	\$34.98

COMPANY: SSU / LAKE / PALISADES COUNTRY CLUB
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--A
 DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 108 \$	30,772 \$	30,879 \$	(19,285) \$	11,594 \$	18,790 \$	30,385 \$
OPERATING EXPENSES:						162.06%	
2 OPERATION AND MAINTENANCE	\$ 4,245 \$	(81) \$	4,165 \$	81 \$	4,245 \$	\$	4,245
3 DEPRECIATION	5,625	0	5,625	0	5,625		5,625
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	(3)	1,577	1,574	(1,060)	514	948	1,360
6 INCOME TAXES	(7,134)	11,017	3,883	(7,119)	(3,236)	6,752	3,517
7 TOTAL OPERATING EXPENSES	\$ 2,734 \$	12,513 \$	15,247 \$	(8,098) \$	7,149 \$	7,588 \$	14,747
8 OPERATING INCOME	\$ (2,626) \$	18,259 \$	15,632 \$	(11,187) \$	4,445 \$	11,192 \$	15,636
9 RATE BASE	\$ 138,840	\$ 138,825	\$ 138,835	\$ 138,835	\$ 138,835	\$ 138,835	\$ 138,835
RATE OF RETURN	-1.89%		11.26%		3.20%		11.26%

COMPANY: SSU / LAKE / PALISADES COUNTRY CLUB
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (19,285)	\$ 0
b) Adjustment to annualize revenues		
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (19,285)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 81	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (192)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(868)	0
	\$ (1,060)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (7,119)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 18,790	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 846	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 6,752	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: PALISADES COUNTRY CLUB
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$35.78	\$7.11	\$7.74	\$15.41
3/4"	\$8.83	\$53.67	\$10.67	\$11.62	\$23.15
1"	\$14.71	\$89.45	\$17.79	\$19.37	\$38.58
1-1/2"	\$29.43	\$178.90	\$35.59	\$38.74	\$77.17
2"	\$47.08	\$286.24	\$56.94	\$61.99	\$123.48
3"	\$94.15	\$572.48	\$113.86	\$123.95	\$246.92
4"	\$147.11	\$894.50	\$177.91	\$193.69	\$385.83
6"	\$294.22	\$1,789.00	\$355.82	\$387.37	\$771.67
Gallage Charge per 1,000 G.	\$1.48	\$1.27	\$1.78	\$1.95	\$3.88

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$39.59	\$12.45	\$13.58	\$27.05
5 M	\$13.28	\$42.13	\$16.01	\$17.48	\$34.82
10 M	\$20.68	\$48.48	\$24.92	\$27.22	\$54.23

COMPANY: SSU / PUTNAM / PALM PORT
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 16,996	\$ 3,962	\$ 20,958	\$(3,574)	\$ 17,064	\$ 3,755	\$ 20,839
OPERATING EXPENSES:						21.68%	
2 OPERATION AND MAINTENANCE	\$ 11,541	\$(434)	\$ 11,107	\$ 434	\$ 11,541	\$	\$ 11,541
3 DEPRECIATION	3,047	0	3,047	0	3,047		3,047
4 AMORTIZATION	(598)	0	(598)	0	(598)		(598)
5 TAXES OTHER THAN INCOME	2,210	705	2,915	(701)	2,214	169	2,383
6 INCOME TAXES	(483)	1,401	938	(1,376)	(438)	1,349	911
7 TOTAL OPERATING EXPENSES	\$ 15,737	\$ 1,672	\$ 17,409	\$(1,643)	\$ 15,766	\$ 1,518	\$ 17,284
8 OPERATING INCOME	\$ 1,259	\$ 2,290	\$ 3,549	\$(2,231)	\$ 1,318	\$ 2,237	\$ 3,555
9 RATE BASE	\$ 30,129		\$ 29,452		\$ 29,506		\$ 29,506
RATE OF RETURN	4.16%		12.05%		4.47%		12.05%

COMPANY: SSU / PUTNAM / PALM PORT
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,652	\$ 6,765	\$ 30,417	\$(7,832)	\$ 23,015	\$ 7,488	\$ 30,503
OPERATING EXPENSES:						32.54%	
2 OPERATION AND MAINTENANCE	\$ 20,181	\$(525)	\$ 19,656	\$ 525	\$ 20,181	\$	\$ 20,181
3 DEPRECIATION	3,753	0	3,753	0	3,753		3,753
4 AMORTIZATION	(1,206)	0	(1,206)	0	(1,206)		(1,206)
5 TAXES OTHER THAN INCOME	2,738	842	3,680	(979)	2,701	337	3,038
6 INCOME TAXES	(1,430)	2,407	977	(2,725)	(1,748)	2,691	843
7 TOTAL OPERATING EXPENSES	\$ 24,037	\$ 2,824	\$ 26,861	\$(3,179)	\$ 23,682	\$ 3,028	\$ 26,710
8 OPERATING INCOME	\$ (184)	\$ 3,971	\$ 3,786	\$(4,453)	\$(667)	\$ 4,460	\$ 3,794
9 RATE BASE	\$ 31,762		\$ 31,420		\$ 31,488		\$ 31,488
RATE OF RETURN	-0.58%		12.05%		-2.12%		12.05%

7 815

COMPANY: SSU / PUTNAM / PALM PORT
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (4,044)	\$ (7,632)
b) Adjustment to annualize revenues	170	
c) Remove Interim rate increase in Docket No. 900329-WS		
	\$ (3,874)	\$ (7,632)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 434	\$ 525
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (527)	\$ (636)
b) Regulatory assessment fees related to revenue adjustment	(174)	(343)
	\$ (701)	\$ (979)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,376)	\$ (2,725)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 3,755	\$ 7,488
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 169	\$ 337
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,349	\$ 2,691

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: PALM PORT
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$11.30	\$6.82	\$7.35	\$6.85
3/4"	\$8.38	\$16.95	\$10.23	\$11.03	\$10.28
1"	\$13.97	\$28.25	\$17.05	\$18.39	\$17.13
1-1/2"	\$27.94	\$56.50	\$34.10	\$36.78	\$34.25
2"	\$44.69	\$90.40	\$54.54	\$58.83	\$54.79
3"	\$89.38	\$180.80	\$109.09	\$117.68	\$109.59
4"	\$139.66	\$282.50	\$170.46	\$183.87	\$171.24
6"	\$279.30	\$565.00	\$340.90	\$367.73	\$342.46
Gallonge Charge per 1,000 G.	\$2.53	\$2.14	\$2.83	\$3.33	\$3.10

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$13.18	\$17.72	\$15.31	\$17.35	\$16.15
5 M	\$18.24	\$22.00	\$20.97	\$24.01	\$22.36
10 M	\$30.89	\$32.70	\$35.13	\$40.66	\$37.87

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: PALM PORT
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$6.95	\$13.85	\$10.84	\$10.45	\$9.20
3/4"	\$6.95	\$20.78	\$10.84	\$10.45	\$9.20
1"	\$6.95	\$34.78	\$10.84	\$10.45	\$9.20
1-1/2"	\$6.95	\$69.55	\$10.84	\$10.45	\$9.20
2"	\$6.95	\$111.28	\$10.84	\$10.45	\$9.20
3"	\$6.95	\$222.56	\$10.84	\$10.45	\$9.20
4"	\$6.95	\$347.75	\$10.84	\$10.45	\$9.20
6"	\$6.95	\$695.50	\$10.84	\$10.45	\$9.20
Gallage Charge per 1,000 G.	\$3.94	\$3.97	\$4.99	\$5.93	\$5.22
Gallage Cap *	8M	10M	8M	8M	8M

Residential Wastewater Only

Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$23.19	\$53.61	\$30.66	\$34.89	\$30.74
3/4"	\$23.19	\$60.57	\$30.66	\$34.89	\$30.74
1"	\$23.19	\$74.48	\$30.66	\$34.89	\$30.74
1-1/2"	\$23.19	\$109.25	\$30.66	\$34.89	\$30.74
2"	\$23.19	\$150.98	\$30.66	\$34.89	\$30.74
3"	\$23.19	\$262.26	\$30.66	\$34.89	\$30.74
4"	\$23.19	\$387.45	\$30.66	\$34.89	\$30.74
6"	\$23.19	\$735.20	\$30.66	\$34.89	\$30.74

General Service

Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$6.95	\$13.85	\$10.84	\$10.45	\$9.20
3/4"	\$10.43	\$20.78	\$16.28	\$15.69	\$13.82
1"	\$17.38	\$34.78	\$27.12	\$26.15	\$23.03
1-1/2"	\$34.75	\$69.55	\$54.24	\$52.28	\$46.06
2"	\$55.60	\$111.28	\$86.78	\$83.65	\$73.69
3"	\$111.20	\$222.56	\$173.56	\$167.29	\$147.38
4"	\$173.75	\$347.75	\$271.19	\$261.39	\$230.28
6"	\$347.50	\$695.50	\$542.39	\$522.79	\$460.57
Gallage Charge per 1,000 G.	\$3.94	\$3.97	\$4.99	\$5.93	\$5.22

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$18.77	\$25.76	\$25.81	\$28.23	\$24.87
5 M	\$26.65	\$33.70	\$35.79	\$40.09	\$35.31
Maximum Bill *	\$38.47	\$53.55	\$50.76	\$57.87	\$50.98

COMPANY: SSU / PASCO / PALM TERRACE
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 193,046	\$ 147,988	\$ 341,015	\$(143,404)	\$ 197,611	\$ 144,941	\$ 342,851
OPERATING EXPENSES:						73.35%	
2 OPERATION AND MAINTENANCE	\$ 273,236	\$(7,529)	\$ 265,708	\$ 7,529	\$ 273,238	\$	\$ 273,236
3 DEPRECIATION	21,915	0	21,915	0	21,915		21,915
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,110	12,648	23,758	\$(12,443)	11,315	6,522	17,838
6 INCOME TAXES	\$(46,073)	53,864	5,891	\$(52,269)	\$(46,378)	52,067	5,709
7 TOTAL OPERATING EXPENSES	\$ 258,189	\$ 56,084	\$ 317,273	\$(57,184)	\$ 260,089	\$ 58,609	\$ 318,688
8 OPERATING INCOME	\$ (65,143)	\$ 86,885	\$ 23,742	\$(66,220)	\$(62,478)	\$ 86,331	\$ 23,853
9 RATE BASE	\$ 221,418		\$ 210,852		\$ 211,794		\$ 211,794
RATE OF RETURN	-29.42%		11.26%		-29.50%		11.26%

COMPANY: SSU / PASCO / PALM TERRACE
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 97,844	\$ 184,128	\$ 281,971	\$(183,547)	\$ 98,424	\$ 183,846	\$ 282,270
OPERATING EXPENSES:						186.79%	
2 OPERATION AND MAINTENANCE	\$ 201,981	\$(7,599)	\$ 194,383	\$ 7,599	\$ 201,981	\$	\$ 201,981
3 DEPRECIATION	20,621	0	20,621	0	20,621		20,621
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	12,829	15,418	28,345	\$(15,390)	12,665	8,273	21,228
6 INCOME TAXES	\$(59,695)	66,565	6,870	\$(66,364)	\$(59,494)	66,068	6,574
7 TOTAL OPERATING EXPENSES	\$ 175,836	\$ 74,385	\$ 250,219	\$(74,156)	\$ 176,063	\$ 74,341	\$ 250,404
8 OPERATING INCOME	\$ (77,992)	\$ 109,744	\$ 31,752	\$(109,361)	\$(77,836)	\$ 109,505	\$ 31,866
9 RATE BASE	\$ 282,064		\$ 281,891		\$ 282,941		\$ 282,941
RATE OF RETURN	-28.70%		11.26%		-27.44%		11.26%

COMPANY: SSU / PASCO / PALM TERRACE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (144,602)	\$ (183,547)
b) Adjustment to annualize revenues	1,198	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (143,404)	\$ (183,547)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 7,529	\$ 7,598
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (5,990)	\$ (7,130)
b) Regulatory assessment fees related to revenue adjustment	(6,453)	(8,260)
	\$ (12,443)	\$ (15,390)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (52,269)	\$ (66,364)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 144,941	\$ 183,846
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 6,522	\$ 8,273
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 52,087	\$ 66,068

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential - RG1					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$3.25	\$9.19	\$4.48	\$4.28	\$5.68
3/4"	\$4.88	\$13.79	\$6.73	\$6.43	\$8.52
1"	\$8.13	\$22.98	\$11.21	\$10.70	\$14.20
1-1/2"	\$16.27	\$45.95	\$22.43	\$21.42	\$28.41
2"	\$26.07	\$73.52	\$35.93	\$34.32	\$45.52
3"	\$52.05	\$147.04	\$71.76	\$68.53	\$90.89
4"	\$81.32	\$229.75	\$112.12	\$107.07	\$142.00
6"	\$0.00	\$459.50	\$61.60	\$0.00	\$0.00
Gallage Charge per 1,000 G.	\$3.07	\$3.33	\$3.37	\$4.04	\$5.36
Residential - RG2					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$4.74	\$9.19	\$5.97	\$6.24	\$8.28
3/4"	\$0.00	\$13.79	---	---	---
1"	\$0.00	\$22.98	---	---	---
1-1/2"	\$0.00	\$45.95	---	---	---
2"	\$0.00	\$73.52	---	---	---
3"	\$0.00	\$147.04	---	---	---
4"	\$0.00	\$229.75	---	---	---
6"	\$0.00	\$459.50	---	---	---
Gallage Charge per 1,000 G.					
0 - 10,000 gallons	\$0.00	---	---	---	---
Over 10,000 gallons	\$0.30	---	\$0.60	\$0.39	\$0.52
All Gallage	---	\$3.33	---	---	---
Fire Hydrant					
Gallage Charge per 1,000 G.	\$2.79	No Charge	\$3.09	\$3.67	\$4.87

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$12.46	\$19.18	\$14.59	\$16.40	\$21.76
5 M	\$18.60	\$25.84	\$21.34	\$24.49	\$32.48
10 M	\$33.95	\$42.49	\$38.19	\$44.70	\$59.28

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential – RS1 and RS2					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.40	\$12.47	\$9.30	\$8.12	\$15.49
3/4"	\$5.40	\$18.71	\$9.30	\$8.12	\$15.49
1"	\$5.40	\$31.18	\$9.30	\$8.12	\$15.49
1-1/2"	\$5.40	\$62.35	\$9.30	\$8.12	\$15.49
2"	\$5.40	\$99.76	\$9.30	\$8.12	\$15.49
3"	\$5.40	\$199.52	\$9.30	\$8.12	\$15.49
4"	\$5.40	\$311.75	\$9.30	\$8.12	\$15.49
6"	\$5.40	\$623.50	\$9.30	\$8.12	\$15.49
Gallage Charge per 1,000 G.	\$0.77	\$3.18	\$1.82	\$1.16	\$2.21
Gallage Cap *	6M	10M	6M	6M	6M
General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.40	\$12.47	\$9.30	\$8.12	\$15.49
3/4"	\$8.09	\$18.71	\$13.94	\$12.17	\$23.20
1"	\$13.49	\$31.18	\$23.23	\$20.29	\$38.69
1-1/2"	\$26.98	\$62.35	\$46.47	\$40.59	\$77.38
2"	\$43.16	\$99.76	\$74.34	\$64.93	\$123.78
3"	\$86.32	\$199.52	\$148.68	\$129.86	\$247.56
4"	\$134.87	\$311.75	\$232.31	\$202.90	\$386.79
6"	\$0.00	\$623.50	\$194.89	\$0.00	\$0.00
Gallage Charge per 1,000 G.	\$0.77	\$3.18	\$1.82	\$1.16	\$2.21
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$7.71	\$22.01	\$14.76	\$11.60	\$22.11
5 M	\$9.25	\$28.37	\$18.40	\$13.92	\$26.53
Maximum Bill *	\$10.02	\$44.27	\$20.22	\$15.07	\$28.74

COMPANY: SSU / LAKE / PALMS MOBILE HOME PARK
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 7,348	\$ 4,571	\$ 11,919	\$ (4,383)	\$ 7,536	\$ 4,426	\$ 11,062
OPERATING EXPENSES:						58.72%	
2 OPERATION AND MAINTENANCE	\$ 7,558	\$ (324)	\$ 7,234	\$ 324	\$ 7,558	\$	\$ 7,558
3 DEPRECIATION	1,268	0	1,268	0	1,268		1,268
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	771	478	1,250	(471)	779	198	978
6 INCOME TAXES	(1,278)	1,688	388	(1,604)	(1,216)	1,580	374
7 TOTAL OPERATING EXPENSES	\$ 8,318	\$ 1,821	\$ 10,140	\$ (1,752)	\$ 8,388	\$ 1,780	\$ 10,178
8 OPERATING INCOME	\$ (970)	\$ 2,748	\$ 1,778	\$ (2,831)	\$ (852)	\$ 2,638	\$ 1,784
9 RATE BASE	\$ 15,006		\$ 14,766		\$ 14,806		\$ 14,806
RATE OF RETURN	-6.46%		12.05%		-5.75%		12.05%

**COMPANY: SSU / LAKE / PALMS MOBILE HOME PARK
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (4,428)	\$ 0
b) Adjustment to annualize revenues	45	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (4,383)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 324	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (274)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(197)	0
	\$ (471)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,604)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 4,426	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 199	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,590	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: PALMS MOBILE HOME PARK
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
	Restated to Monthly				
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.88	\$9.46	\$7.11	\$7.74	\$9.38
3/4"	\$8.83	\$14.19	\$10.67	\$11.62	\$14.09
1"	\$14.71	\$23.65	\$17.79	\$19.37	\$23.49
1-1/2"	\$29.43	\$47.30	\$35.59	\$38.74	\$47.00
2"	\$47.08	\$75.68	\$58.94	\$61.99	\$75.19
3"	\$94.15	\$151.36	\$113.86	\$123.95	\$150.36
4"	\$147.11	\$236.50	\$177.91	\$193.69	\$234.95
6"	\$294.22	\$473.00	\$355.82	\$387.37	\$469.91
Gallonge Charge per 1,000 G.	\$1.48	\$2.60	\$1.78	\$1.95	\$2.36

<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$17.26	\$12.45	\$13.58	\$16.47
5 M	\$13.28	\$22.46	\$16.01	\$17.48	\$21.20
10 M	\$20.68	\$35.46	\$24.92	\$27.22	\$33.02

COMPANY: SSU / PUTNAM / PARK MANOR
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 5,833	\$ 8,774	\$ 12,707	(\$ 8,671)	\$ 8,036	\$ 6,661	12,587
OPERATING EXPENSES:						108.70%	
2 OPERATION AND MAINTENANCE	\$ 7,764	(\$ 239)	\$ 7,524	\$ 239	\$ 7,764	\$	7,764
3 DEPRECIATION	956	0	956	0	956		956
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	777	634	1,411	(\$ 629)	781	295	1,077
6 INCOME TAXES	(1,831)	2,408	575	(2,376)	(1,801)	2,358	557
7 TOTAL OPERATING EXPENSES	\$ 7,666	\$ 2,801	\$ 10,468	(\$ 2,766)	\$ 7,700	\$ 2,853	10,353
8 OPERATING INCOME	\$ (1,733)	\$ 3,973	\$ 2,241	(\$ 3,905)	(\$ 1,864)	\$ 3,908	2,244
9 RATE BASE	\$ 18,903		\$ 18,594		\$ 18,624		\$ 18,624
RATE OF RETURN	-9.17%		12.05%		-8.94%		12.05%

COMPANY: SSU / PUTNAM / PARK MANOR
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,169	\$ 9,423	\$ 17,592	(\$ 9,602)	\$ 7,990	\$ 9,402	17,392
OPERATING EXPENSES:						117.68%	
2 OPERATION AND MAINTENANCE	\$ 13,020	(\$ 248)	\$ 12,774	\$ 248	\$ 13,020	\$	13,020
3 DEPRECIATION	1,331	0	1,331	0	1,331		1,331
4 AMORTIZATION	(215)	0	(215)	0	(215)		(215)
5 TAXES OTHER THAN INCOME	1,110	850	1,960	(\$ 958)	1,102	423	1,525
6 INCOME TAXES	(3,028)	3,313	285	(3,393)	(3,108)	3,379	271
7 TOTAL OPERATING EXPENSES	\$ 12,217	\$ 3,817	\$ 16,135	(\$ 4,005)	\$ 12,129	\$ 3,802	15,931
8 OPERATING INCOME	\$ (4,048)	\$ 5,505	\$ 1,457	(\$ 5,597)	(\$ 4,140)	\$ 5,800	1,461
9 RATE BASE	\$ 11,847		\$ 12,093		\$ 12,124		\$ 12,124
RATE OF RETURN	-34.17%		12.05%		-34.14%		12.05%

**COMPANY: SSU / PUTNAM / PARK MANOR
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (6,746)	\$ (9,602)
b) Adjustment to annualize revenues	75	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (6,671)	\$ (9,602)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 239	\$ 246
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (329)	\$ (426)
b) Regulatory assessment fees related to revenue adjustment	(300)	(432)
	\$ (629)	\$ (858)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,376)	\$ (3,393)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 6,561	\$ 9,402
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 295	\$ 423
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,358	\$ 3,379

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: PARK MANOR
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>	Restated to Monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.59	\$15.61	\$6.82	\$7.35	\$11.89
3/4"	\$8.38	\$23.42	\$10.23	\$11.03	\$17.83
1"	\$13.97	\$39.03	\$17.05	\$18.39	\$29.73
1-1/2"	\$27.94	\$78.05	\$34.10	\$36.78	\$59.45
2"	\$44.69	\$124.88	\$54.54	\$58.83	\$95.10
3"	\$89.38	\$249.76	\$109.09	\$117.68	\$190.21
4"	\$279.31	\$390.25	\$310.11	\$367.74	\$594.41
6"	\$279.30	\$780.50	\$340.90	\$367.73	\$594.39
Gallage Charge per 1,000 G.	\$2.53	\$3.30	\$2.83	\$3.33	\$5.38

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$13.18	\$25.51	\$15.31	\$17.35	\$28.04
5 M	\$18.24	\$32.11	\$20.97	\$24.01	\$38.81
10 M	\$30.89	\$48.61	\$35.13	\$40.66	\$65.73

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: PARK MANOR
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$6.95	\$15.72	\$10.84	\$10.45	\$15.12
3/4"	\$6.95	\$23.58	\$10.84	\$10.45	\$15.12
1"	\$6.95	\$39.30	\$10.84	\$10.45	\$15.12
1-1/2"	\$6.95	\$78.60	\$10.84	\$10.45	\$15.12
2"	\$6.95	\$125.76	\$10.84	\$10.45	\$15.12
3"	\$6.95	\$251.52	\$10.84	\$10.45	\$15.12
4"	\$6.95	\$393.00	\$10.84	\$10.45	\$15.12
6"	\$6.95	\$786.00	\$10.84	\$10.45	\$15.12
Gallage Charge per 1,000 G.	\$3.94	\$4.50	\$4.99	\$5.93	\$8.58
Gallage Cap *	8M	10M	8M	8M	8M
General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$6.95	\$15.72	\$10.84	\$10.45	\$15.12
3/4"	\$10.43	\$23.58	\$16.27	\$15.68	\$22.69
1"	\$17.37	\$39.30	\$27.11	\$26.13	\$37.81
1-1/2"	\$34.74	\$78.60	\$54.22	\$52.26	\$75.61
2"	\$55.58	\$125.76	\$86.76	\$83.61	\$120.97
3"	\$111.16	\$251.52	\$173.52	\$167.22	\$241.96
4"	\$173.68	\$393.00	\$271.12	\$261.29	\$378.06
6"	\$347.36	\$786.00	\$542.25	\$522.58	\$756.13
Gallage Charge per 1,000 G.	\$3.94	\$4.50	\$4.99	\$5.93	\$8.58
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$18.77	\$29.22	\$25.81	\$28.23	\$40.85
5 M	\$26.65	\$38.22	\$35.79	\$40.09	\$58.00
Maximum Bill *	\$38.47	\$60.72	\$50.76	\$57.87	\$83.73

COMPANY: SSU / LAKE / PICCIOLA ISLAND
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 26,993	\$ (489)	\$ 26,524	\$ 1,035	\$ 27,559	(892)\$	26,667
OPERATING EXPENSES:						-3.60%	
2 OPERATION AND MAINTENANCE	\$ 12,627	\$ (539)	\$ 12,088	\$ 539	\$ 12,627	\$	12,627
3 DEPRECIATION	3,850	0	3,850	0	3,850		3,850
4 AMORTIZATION	185	0	185	0	185		185
5 TAXES OTHER THAN INCOME	2,085	428	2,513	(402)	2,110	(45)	2,065
6 INCOME TAXES	1,719	(129)	1,589	300	1,889	(357)	1,533
7 TOTAL OPERATING EXPENSES	\$ 20,266	\$ (240)	\$ 20,026	\$ 437	\$ 20,462	(401)\$	20,061
8 OPERATING INCOME	\$ 6,727	\$ (228)	\$ 6,499	\$ 598	\$ 7,097	(591)\$	6,506
9 RATE BASE	\$ 54,319		\$ 53,932		\$ 53,999		\$ 53,999
RATE OF RETURN	12.38%		12.05%		13.14%		12.05%

COMPANY: SSU / LAKE / PICCIOLA ISLAND
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ 856	\$ 0
b) Adjustment to annualize revenues	179	
c) Remove interim rate increase in Docket No. 900329-WS		
	-----	-----
	\$ 1,035	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 539	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (449)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	47	0
	-----	-----
	\$ (402)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ 300	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ (992)	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ (45)	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ (357)	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: PICCIOLA ISLAND
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service	Restated to Monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.88	\$9.36	\$7.11	\$7.74	\$5.88
3/4"	\$8.83	\$14.04	\$10.67	\$11.62	\$8.83
1"	\$14.71	\$23.40	\$17.79	\$19.37	\$14.71
1-1/2"	\$29.43	\$46.80	\$35.59	\$38.74	\$29.43
2"	\$47.08	\$74.88	\$56.94	\$61.99	\$47.08
3"	\$94.15	\$149.76	\$113.86	\$123.95	\$94.15
4"	\$147.11	\$234.00	\$177.91	\$193.69	\$147.11
6"	\$294.22	\$468.00	\$355.82	\$387.37	\$294.22
Gallage Charge per 1,000 G.	\$1.48	\$1.00	\$1.78	\$1.95	\$1.48

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$12.36	\$12.45	\$13.58	\$10.32
5 M	\$13.28	\$14.36	\$16.01	\$17.48	\$13.28
10 M	\$20.68	\$19.36	\$24.92	\$27.22	\$20.68

COMPANY: SSU / OSCEOLA / PINE RIDGE ESTATES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 42,320	\$ (195)	\$ 42,125	\$ 1,213	\$ 43,338	(1,294)	42,045
OPERATING EXPENSES:						-2.98%	
2 OPERATION AND MAINTENANCE	\$ 19,872	\$ (718)	\$ 19,154	\$ 718	\$ 19,872	\$	19,872
3 DEPRECIATION	5,395	0	5,395	0	5,395		5,395
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,207	899	4,906	(653)	4,253	(58)	4,185
6 INCOME TAXES	2,065	(8)	2,058	365	2,423	(465)	1,956
7 TOTAL OPERATING EXPENSES	\$ 31,540	\$ (27)	\$ 31,513	\$ 430	\$ 31,943	(523)	31,420
8 OPERATING INCOME	\$ 10,780	\$ (188)	\$ 10,612	\$ 783	\$ 11,395	(771)	10,625
9 RATE BASE	\$ 87,134		\$ 94,247		\$ 94,336		\$ 94,336
RATE OF RETURN	11.10%		11.25%		12.06%		11.25%

COMPANY: SSU / OSCEOLA / PINE RIDGE ESTATES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ 933	\$ 0
b) Adjustment to annualize revenues	280	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ 1,213	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 718	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (708)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	55	0
	\$ (653)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ 365	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ (1,294)	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ (58)	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ (465)	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: PINE RIDGE ESTATES
 COUNTY: OSCEOLA
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.67	\$11.23	\$6.90	\$7.47	\$5.67
3/4"	\$17.01	\$16.85	\$18.86	\$22.40	\$17.01
1"	\$14.18	\$28.08	\$17.26	\$18.67	\$14.18
1-1/2"	\$28.36	\$56.15	\$34.52	\$37.33	\$28.36
2"	\$45.36	\$89.84	\$55.22	\$59.72	\$45.36
3"	\$90.74	\$179.68	\$110.45	\$119.46	\$90.74
4"	\$141.77	\$280.75	\$172.57	\$186.65	\$141.77
6"	\$283.53	\$561.50	\$345.13	\$373.30	\$283.53
Gallonge Charge per 1,000 G.	\$2.33	\$1.49	\$2.63	\$3.07	\$2.33

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$12.66	\$15.70	\$14.79	\$16.67	\$12.66
5 M	\$17.32	\$18.68	\$20.06	\$22.80	\$17.32
10 M	\$28.97	\$26.13	\$33.21	\$38.14	\$28.97

COMPANY: SSU / CITRUS / PINE RIDGE UTILITIES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 159,949	\$ 22,211	\$ 182,156	\$(24,450)	\$ 157,706	\$ 22,473	\$ 180,180
OPERATING EXPENSES:						14.25%	
2 OPERATION AND MAINTENANCE	\$ 62,704	\$(1,645)	\$ 61,059	\$ 1,645	\$ 62,704	\$	\$ 62,704
3 DEPRECIATION	17,469	0	17,469	0	17,469		17,469
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	12,870	3,768	16,637	\$(3,868)	12,769	1,011	13,780
6 INCOME TAXES	8,042	7,575	15,617	\$(8,853)	6,764	8,076	14,840
7 TOTAL OPERATING EXPENSES	\$ 101,085	\$ 9,697	\$ 110,783	\$(11,078)	\$ 99,707	\$ 9,087	\$ 108,794
8 OPERATING INCOME	\$ 58,860	\$ 12,513	\$ 71,374	\$(13,374)	\$ 58,000	\$ 13,386	\$ 71,386
9 RATE BASE	\$ 662,191		\$ 661,481		\$ 661,686		\$ 661,686
RATE OF RETURN	8.89%		10.79%		8.77%		10.79%

COMPANY: SSU / CITRUS / PINE RIDGE UTILITIES
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
DOCKET NO. 920199-WS
PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (24,450)	\$ 0
b) Adjustment to annualize miscellaneous revenues		
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (24,450)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,645	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (2,768)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(1,100)	0
	\$ (3,868)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (8,853)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 22,473	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 1,011	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 8,076	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: PINE RIDGE UTILITIES
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$20.61	\$8.99	\$21.84	\$27.14	\$23.59
3/4"	\$20.61	\$13.49	\$21.84	\$27.14	\$23.59
1"	\$20.61	\$22.48	\$21.84	\$27.14	\$23.59
1-1/2"	\$20.61	\$44.95	\$21.84	\$27.14	\$23.59
2"	\$20.61	\$71.92	\$21.84	\$27.14	\$23.59
3"	\$20.61	\$143.84	\$21.84	\$27.14	\$23.59
4"	\$20.61	\$224.75	\$21.84	\$27.14	\$23.59
6"	\$20.61	\$449.50	\$21.84	\$27.14	\$23.59
Gallage Charge per 1,000 G.					
0 - 5,000 gallons	\$0.00	---	---	---	---
Over 5,000 gallons	\$1.27	---	\$1.57	\$1.67	\$1.45
All Gallage	---	\$1.36	---	---	---

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$20.61	\$13.07	\$21.84	\$27.14	\$23.59
5 M	\$20.61	\$15.79	\$21.84	\$27.14	\$23.59
10 M	\$26.96	\$22.59	\$29.70	\$35.50	\$30.86

COMPANY: SSU / LAKE / PINEY WOODS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 37,595	\$ 2,768	\$ 40,362	(\$ 3,032)	\$ 37,330	\$ 2,960	\$ 40,290
OPERATING EXPENSES:						7.93%	
2 OPERATION AND MAINTENANCE	\$ 18,748	(\$ 704)	\$ 18,044	\$ 704	\$ 18,748	\$	\$ 18,748
3 DEPRECIATION	5,467	0	5,467	0	5,467		5,467
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,855	818	3,772	(\$ 828)	2,943	133	3,076
6 INCOME TAXES	1,768	1,013	2,781	(1,154)	1,627	1,064	2,690
7 TOTAL OPERATING EXPENSES	\$ 28,938	\$ 1,125	\$ 30,063	(\$ 1,278)	\$ 28,785	\$ 1,187	\$ 29,982
8 OPERATING INCOME	\$ 8,658	\$ 1,641	\$ 10,299	(\$ 1,754)	\$ 8,545	\$ 1,763	\$ 10,306
9 RATE BASE	\$ 86,321		\$ 85,488		\$ 85,554		\$ 85,554
RATE OF RETURN	10.03%		12.05%		9.99%		12.05%

**COMPANY: SSU / LAKE / PINEY WOODS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
DOCKET NO. 920199-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (3,287)	\$ 0
b) Adjustment to annualize revenues	255	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (3,032)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 704	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (692)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(136)	0
	\$ (828)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,154)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 2,960	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 133	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,064	\$ 0

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: PINEY WOODS
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$10.95	\$7.11	\$7.74	\$6.35
3/4"	\$8.83	\$16.43	\$10.67	\$11.62	\$9.54
1"	\$14.71	\$27.38	\$17.79	\$19.37	\$15.90
1-1/2"	\$29.43	\$54.75	\$35.59	\$38.74	\$31.81
2"	\$47.08	\$87.60	\$56.94	\$61.99	\$50.89
3"	\$94.15	\$175.20	\$113.86	\$123.95	\$101.76
4"	\$147.11	\$273.75	\$177.91	\$193.69	\$159.01
6"	\$294.22	\$547.50	\$355.82	\$387.37	\$318.02
Gallonage Charge per 1,000 G.	\$1.48	\$1.10	\$1.78	\$1.95	\$1.60

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$14.25	\$12.45	\$13.58	\$11.15
5 M	\$13.28	\$16.45	\$16.01	\$17.48	\$14.35
10 M	\$20.68	\$21.95	\$24.92	\$27.22	\$22.35

COMPANY: SSU / CITRUS / POINT O' WOODS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 29,890	\$ 49,331	\$ 79,021	\$(47,295)	\$ 31,736	\$ 44,857	\$ 79,293
OPERATING EXPENSES:						140.71%	
2 OPERATION AND MAINTENANCE	\$ 37,889	\$(1,483)	\$ 36,407	\$ 1,463	\$ 37,890	\$	\$ 37,889
3 DEPRECIATION	7,760	0	7,760	0	7,760		7,760
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,782	3,673	8,655	\$(3,781)	4,874	2,010	6,884
6 INCOME TAXES	\$(12,489)	17,915	5,446	\$(17,052)	\$(11,606)	18,048	4,443
7 TOTAL OPERATING EXPENSES	\$ 37,963	\$ 20,305	\$ 58,268	\$(19,350)	\$ 38,918	\$ 18,058	\$ 56,976
8 OPERATING INCOME	\$ (8,273)	\$ 28,028	\$ 20,753	\$(27,835)	\$(7,182)	\$ 26,599	\$ 19,417
9 RATE BASE	\$ 184,014		\$ 172,223		\$ 172,408		\$ 172,408
RATE OF RETURN	-4.50%		12.05%		-4.17%		11.26%

COMPANY: SSU / CITRUS / POINT O' WOODS
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 20,804	\$ 85,366	\$ 86,170	\$(65,371)	\$ 20,799	\$ 60,721	\$ 81,820
OPERATING EXPENSES:						291.94%	
2 OPERATION AND MAINTENANCE	\$ 23,040	\$(686)	\$ 22,354	\$ 686	\$ 23,040	\$	\$ 23,040
3 DEPRECIATION	7,006	0	7,006	0	7,006		7,006
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,098	3,862	9,960	\$(3,862)	6,098	2,732	8,831
6 INCOME TAXES	\$(13,466)	23,478	10,012	\$(23,630)	\$(13,616)	21,821	8,203
7 TOTAL OPERATING EXPENSES	\$ 22,578	\$ 26,654	\$ 49,332	\$(28,806)	\$ 22,526	\$ 24,553	\$ 47,079
8 OPERATING INCOME	\$ (1,874)	\$ 38,712	\$ 36,838	\$(38,565)	\$(1,727)	\$ 36,187	\$ 34,441
9 RATE BASE	\$ 309,195		\$ 305,713		\$ 305,799		\$ 305,799
RATE OF RETURN	-0.61%		12.05%		-0.56%		11.26%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (38,326)	\$ (65,371)
b) Adjustment to annualize revenues	364	
c) Remove interim rate increase in Docket No. 900329-WS	(9,323)	
	\$ (47,285)	\$ (65,371)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,483	\$ 686
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,653)	\$ (920)
b) Regulatory assessment fees related to revenue adjustment	(2,128)	(2,942)
	\$ (3,781)	\$ (3,862)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (17,052)	\$ (23,630)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 44,657	\$ 60,721
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 2,010	\$ 2,732
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 16,048	\$ 21,821

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilites, Inc./Deltona Utilities, Inc.
 SYSTEM: POINT O' WOODS
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$3.43	\$11.21	\$4.66	\$4.52	\$8.42
3/4"	\$3.43	\$16.82	\$4.66	\$4.52	\$8.42
1"	\$3.43	\$28.03	\$4.66	\$4.52	\$8.42
1-1/2"	\$3.43	\$56.50	\$4.66	\$4.52	\$8.42
2"	\$3.43	\$89.68	\$4.66	\$4.52	\$8.42
3"	\$3.43	\$179.36	\$4.66	\$4.52	\$8.42
4"	\$3.43	\$280.25	\$4.66	\$4.52	\$8.42
6"	\$3.43	\$560.50	\$4.66	\$4.52	\$8.42
Gallonage Charge per 1,000 G.	\$0.95	\$2.05	\$1.25	\$1.25	\$2.33

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$6.28	\$17.36	\$8.41	\$8.27	\$15.42
5 M	\$8.18	\$21.46	\$10.92	\$10.77	\$20.08
10 M	\$12.93	\$31.71	\$17.17	\$17.02	\$31.75

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: POINT O' WOODS
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential, Multi-Family and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$15.26	\$16.78	\$19.16	\$22.96	\$59.81
3/4"	\$15.26	\$25.17	\$19.16	\$22.96	\$59.81
1"	\$15.26	\$41.95	\$19.16	\$22.96	\$59.81
1-1/2"	\$15.26	\$83.90	\$19.16	\$22.96	\$59.81
2"	\$15.26	\$134.24	\$19.16	\$22.96	\$59.81
3"	\$15.26	\$268.48	\$19.16	\$22.96	\$59.81
4"	\$15.26	\$419.50	\$19.16	\$22.96	\$59.81
6"	\$15.26	\$839.00	\$19.16	\$22.96	\$59.81
Gallonge Charge per 1,000 G.	---	\$4.39	---	---	---
Residential Gallonge Cap Only *	N/A	10M	N/A	N/A	N/A

<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$15.26	\$29.95	\$19.16	\$22.96	\$59.81
5 M	\$15.26	\$38.73	\$19.16	\$22.96	\$59.81
Maximum Bill *	\$15.26	\$60.68	\$19.16	\$22.96	\$59.81

COMPANY: SSU / PUTNAM / POMONA PARK
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 30,137	\$ 1,450	\$ 31,587	(698)	\$ 30,889	\$ 644	\$ 31,532
OPERATING EXPENSES:						2.08%	
2 OPERATION AND MAINTENANCE	\$ 17,849	(563)	\$ 17,186	663	\$ 17,849	\$	17,849
3 DEPRECIATION	2,930	0	2,930	0	2,930		2,930
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,924	748	4,672	(714)	3,958	28	3,987
6 INCOME TAXES	807	600	1,407	(272)	1,135	231	1,366
7 TOTAL OPERATING EXPENSES	\$ 25,510	\$ 685	\$ 26,195	(324)	\$ 25,871	\$ 280	\$ 26,132
8 OPERATING INCOME	\$ 4,627	\$ 764	\$ 5,391	(374)	\$ 5,017	\$ 383	\$ 5,401
9 RATE BASE	\$ 48,952		\$ 44,741		\$ 44,824	\$	\$ 44,824
RATE OF RETURN	9.45%		12.05%		11.19%		12.05%

COMPANY: SSU / PUTNAM / POMONA PARK
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (998)	\$ 0
b) Adjustment to annualize revenues	300	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (698)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 663	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (683)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(31)	0
	\$ (714)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (272)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 644	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 29	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 231	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: POMONA PARK
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$8.44	\$6.82	\$7.35	\$5.70
3/4"	\$8.38	\$12.66	\$10.23	\$11.03	\$8.56
1"	\$13.97	\$21.10	\$17.05	\$18.39	\$14.27
1-1/2"	\$27.94	\$42.20	\$34.10	\$36.78	\$28.53
2"	\$44.69	\$67.52	\$54.54	\$58.83	\$45.64
3"	\$89.38	\$135.04	\$109.09	\$117.68	\$91.29
4"	\$139.66	\$211.00	\$170.46	\$183.87	\$142.65
6"	\$279.30	\$422.00	\$340.90	\$367.73	\$285.28
Gallonge Charge per 1,000 G.	\$2.53	\$2.00	\$2.83	\$3.33	\$2.58

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$13.18	\$14.44	\$15.31	\$17.35	\$13.46
5 M	\$18.24	\$18.44	\$20.97	\$24.01	\$18.63
10 M	\$30.89	\$28.44	\$35.13	\$40.66	\$31.55

COMPANY: SSU / CLAY / POSTMASTER VILLAGE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,466	\$ 41,842	\$ 54,308	\$(41,591)	\$ 12,717	\$ 41,190	\$ 53,908
OPERATING EXPENSES:						323.89%	
2 OPERATION AND MAINTENANCE	\$ 29,725	\$(1,026)	\$ 28,699	\$ 1,026	\$ 29,725	\$	\$ 29,725
3 DEPRECIATION	4,617	0	4,617	0	4,617		4,617
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,087	3,179	4,266	\$(3,168)	1,098	1,854	2,952
6 INCOME TAXES	\$(11,694)	14,891	3,197	\$(14,932)	\$(11,736)	14,802	3,067
7 TOTAL OPERATING EXPENSES	\$ 23,795	\$ 17,043	\$ 40,778	\$(17,074)	\$ 23,704	\$ 16,656	\$ 40,360
8 OPERATING INCOME	\$ (11,269)	\$ 24,799	\$ 13,531	\$(24,517)	\$(10,988)	\$ 24,534	\$ 13,548
9 RATE BASE	\$ 118,235		\$ 120,165		\$ 120,293		\$ 120,293
RATE OF RETURN	-9.53%		11.26%		-9.13%		11.26%

COMPANY: SSU / CLAY / POSTMASTER VILLAGE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (41,731)	\$ 0
b) Adjustment to annualize revenues	140	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (41,591)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,026	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,296)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(1,872)	0
	\$ (3,168)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (14,932)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 41,190	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 1,854	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 14,802	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: POSTMASTER VILLAGE
 COUNTY: CLAY
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.00	\$16.05	\$6.24	\$6.59	\$21.77
3/4"	---	\$24.08	---	---	---
1"	---	\$40.13	---	---	---
1-1/2"	---	\$80.25	---	---	---
2"	---	\$128.40	---	---	---
3"	---	\$256.80	---	---	---
4"	---	\$401.25	---	---	---
6"	---	\$802.50	---	---	---
Gallonage Charge per 1,000 G.					
0 - 5,000 gallons	\$0.00	\$1.80	\$0.00	\$0.00	\$0.00
5,001 - 6,667 gallons	\$0.54	\$1.80	\$0.84	\$0.71	\$2.35
6,668 - 8,333 gallons	\$0.49	\$1.80	\$0.79	\$0.65	\$2.13
8,334 - 10,000 gallons	\$0.44	\$1.80	\$0.74	\$0.58	\$1.91
Over 10,000 gallons	\$0.37	\$1.80	\$0.67	\$0.49	\$1.61

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$5.00	\$21.45	\$6.24	\$6.59	\$21.77
5 M	\$5.00	\$25.05	\$6.24	\$6.59	\$21.77
10 M	\$7.45	\$34.05	\$10.19	\$9.81	\$32.43

0
 COMPANY: SSU / LAKE / QUAIL RIDGE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--A
 DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 878	\$ 11,577	\$ 12,555	(\$ 9,497)	\$ 3,058	\$ 9,401	\$ 12,458
OPERATING EXPENSES:						307.42%	
2 OPERATION AND MAINTENANCE	\$ 2,688	(\$ 94)	\$ 2,594	\$ 94	\$ 2,688	\$	\$ 2,688
3 DEPRECIATION	2,068	0	2,068	0	2,068		2,068
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	31	653	683	(554)	129	423	552
6 INCOME TAXES	(2,950)	4,184	1,234	(3,440)	(2,206)	3,376	1,173
7 TOTAL OPERATING EXPENSES	\$ 1,836	\$ 4,743	\$ 6,578	(\$ 3,900)	\$ 2,678	\$ 3,801	\$ 6,480
8 OPERATING INCOME	\$ (958)	\$ 6,834	\$ 5,976	(\$ 5,597)	\$ 379	\$ 5,800	\$ 5,979
9 RATE BASE	\$ 53,099		\$ 53,073		\$ 53,065		\$ 53,085
RATE OF RETURN	-1.80%		11.28%		0.71%		11.28%

**COMPANY: SSU / LAKE / QUAIL RIDGE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (9,507)	\$ 0
b) Adjustment to annualize revenues	10	
c) Remove interim rate increase in Docket No. 900329-WS		
	----- \$ (9,497)	----- 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 94	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (127)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(427)	0
	----- \$ (554)	----- 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,440)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 9,401	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 423	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,378	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: QUAIL RIDGE
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$22.61	\$7.11	\$7.74	\$24.11
3/4"	\$8.83	\$33.92	\$10.67	\$11.62	\$36.22
1"	\$14.71	\$56.53	\$17.79	\$19.37	\$60.38
1-1/2"	\$29.43	\$113.05	\$35.59	\$38.74	\$120.78
2"	\$47.08	\$180.88	\$56.94	\$61.99	\$193.25
3"	\$94.15	\$361.76	\$113.86	\$123.95	\$386.43
4"	\$147.11	\$565.25	\$177.91	\$193.69	\$603.83
6"	\$294.22	\$1,130.50	\$355.82	\$387.37	\$1,207.66
Gallonge Charge per 1,000 G.	\$1.48	\$2.60	\$1.78	\$1.95	\$6.07

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$10.32	\$30.41	\$12.45	\$13.58	\$42.34
5 M	\$13.28	\$35.61	\$16.01	\$17.48	\$54.49
10 M	\$20.68	\$48.61	\$24.92	\$27.22	\$84.86

COMPANY: SSU / PUTNAM / RIVER GROVE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 21,294	\$ 12,926	\$ 34,190	\$(12,287)	\$ 21,923	\$ 12,128	\$ 34,051
OPERATING EXPENSES:						55.32%	
2 OPERATION AND MAINTENANCE	\$ 15,877	\$(524)	\$ 15,354	\$ 524	\$ 15,877	\$	\$ 15,877
3 DEPRECIATION	4,339	0	4,339	0	4,339		4,339
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,701	1,172	3,873	\$(1,142)	2,731	546	3,276
6 INCOME TAXES	\$(2,429)	4,631	2,202	\$(4,432)	\$(2,230)	4,359	2,129
7 TOTAL OPERATING EXPENSES	\$ 20,489	\$ 5,279	\$ 25,767	\$(5,050)	\$ 20,718	\$ 4,904	\$ 25,622
8 OPERATING INCOME	\$ 776	\$ 7,647	\$ 8,423	\$(7,217)	\$ 1,205	\$ 7,224	\$ 8,429
9 RATE BASE	\$ 70,556	\$	\$ 69,997	\$	\$ 69,962	\$	\$ 69,962
RATE OF RETURN	1.10%		12.05%		1.72%		12.05%

COMPANY: SSU / PUTNAM / RIVER GROVE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199 - WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (12,492)	\$ 0
b) Adjustment to annualize revenues	225	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (12,267)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 524	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (590)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(552)	0
	\$ (1,142)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (4,432)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 12,128	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 546	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 4,358	\$ 0

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deftona Utilities, Inc.
 SYSTEM: RIVER GROVE
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$14.96	\$6.82	\$7.35	\$8.77
3/4"	\$8.38	\$22.44	\$10.23	\$11.03	\$13.16
1"	\$13.97	\$37.40	\$17.05	\$18.39	\$21.94
1-1/2"	\$27.94	\$74.80	\$34.10	\$36.78	\$43.87
2"	\$44.69	\$119.68	\$54.54	\$58.83	\$70.18
3"	\$69.38	\$239.36	\$109.09	\$117.68	\$140.38
4"	\$139.66	\$374.00	\$170.46	\$183.87	\$219.34
6"	\$279.30	\$748.00	\$340.90	\$367.73	\$438.66
Gallonge Charge per 1,000 G.	\$2.53	\$2.61	\$2.83	\$3.33	\$3.97

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$13.18	\$22.79	\$15.31	\$17.35	\$20.69
5 M	\$18.24	\$28.01	\$20.97	\$24.01	\$28.64
10 M	\$30.89	\$41.06	\$35.13	\$40.66	\$48.51

COMPANY: SSU / PUTNAM / RIVER PARK
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 46,410	\$ 16,799	\$ 63,209	\$(14,266)	\$ 48,943	14,209	93,152
OPERATING EXPENSES:						29.03%	
2 OPERATION AND MAINTENANCE	\$ 33,832	\$(1,430)	\$ 32,402	\$ 1,430	\$ 33,832	\$	33,832
3 DEPRECIATION	7,582	0	7,582	0	7,582		7,582
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,949	2,150	7,099	\$(2,036)	5,063	639	5,702
6 INCOME TAXES	\$(3,536)	8,877	3,141	\$(5,216)	\$(2,074)	5,108	3,032
7 TOTAL OPERATING EXPENSES	\$ 42,827	\$ 7,397	\$ 50,224	\$(5,822)	\$ 44,402	\$ 5,746	\$ 50,147
8 OPERATING INCOME	\$ 3,584	\$ 9,402	\$ 12,985	\$(8,444)	\$ 4,542	\$ 8,463	\$ 13,005
9 RATE BASE	\$ 136,814		\$ 107,761		\$ 107,940		\$ 107,940
RATE OF RETURN	2.62%		12.05%		4.21%		12.05%

COMPANY: SSU / PUTNAM / RIVER PARK
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (14,701)	\$ 0
b) Adjustment to annualize revenues	435	
c) Remove interim rate increase in Docket No. 900329-WS		
	-----	-----
	\$ (14,266)	\$ 0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,430	\$ 0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,394)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(642)	0
	-----	-----
	\$ (2,036)	\$ 0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (5,216)	\$ 0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 14,209	\$ 0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 639	\$ 0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 5,106	\$ 0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: RIVER PARK
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$8.94	\$6.82	\$7.35	\$7.25
3/4"	\$8.38	\$13.41	\$10.23	\$11.03	\$10.88
1"	\$13.97	\$22.35	\$17.05	\$18.39	\$18.13
1-1/2"	\$27.94	\$44.70	\$34.10	\$36.78	\$36.26
2"	\$44.69	\$71.52	\$54.54	\$58.83	\$58.00
3"	\$89.38	\$143.04	\$109.09	\$117.68	\$116.02
4"	\$139.66	\$223.50	\$170.46	\$183.87	\$181.28
6"	\$279.30	\$447.00	\$340.90	\$367.73	\$362.54
Gallonge Charge per 1,000 G.	\$2.53	\$2.90	\$2.83	\$3.33	\$3.28
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$13.18	\$17.64	\$15.31	\$17.35	\$17.10
5 M	\$18.24	\$23.44	\$20.97	\$24.01	\$23.67
10 M	\$30.89	\$37.94	\$35.13	\$40.66	\$40.09

COMPANY: SSU / CITRUS / ROLLING GREEN
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 10,856	\$ 865	\$ 10,721	\$(1,164)	\$ 10,537	\$ 1,141	\$ 10,678
OPERATING EXPENSES:						6.16%	
2 OPERATION AND MAINTENANCE	\$ 14,991	\$(364)	\$ 14,616	\$ 364	\$ 14,991	\$	\$ 14,991
3 DEPRECIATION	826	0	826	0	826		826
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,908	534	2,442	\$(288)	2,154	51	2,205
6 INCOME TAXES	31	225	256	\$(482)	\$(228)	410	184
7 TOTAL OPERATING EXPENSES	\$ 17,745	\$ 398	\$ 18,141	\$(406)	\$ 17,735	\$ 481	\$ 18,196
8 OPERATING INCOME	\$ 1,111	\$ 469	\$ 1,580	\$(778)	\$ 802	\$ 680	\$ 1,482
9 RATE BASE	\$ 11,535		\$ 13,113		\$ 13,158		\$ 13,158
RATE OF RETURN	9.61%		12.05%		6.10%		11.28%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ 4,598	\$ 0
b) Adjustment to annualize miscellaneous revenues	120	
c) Remove interim rate increase in Docket No. 900329-WS	(5,902)	
	\$ (1,184)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 364	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (495)	0
b) Regulatory assessment fees related to revenue adjustment	207	0
	\$ (288)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (482)	0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 1,141	0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 51	0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 410	0

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: ROLLING GREEN
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.38	\$12.02	\$6.61	\$7.08	\$5.72
3/4"	\$5.38	\$18.02	\$6.61	\$7.08	\$5.72
1"	\$5.38	\$30.05	\$6.61	\$7.08	\$5.72
1-1/2"	\$5.38	\$60.10	\$6.61	\$7.08	\$5.72
2"	\$5.38	\$96.16	\$6.61	\$7.08	\$5.72
3"	\$5.38	\$192.32	\$6.61	\$7.08	\$5.72
4"	\$5.38	\$300.50	\$6.61	\$7.08	\$5.72
6"	\$5.38	\$601.00	\$6.61	\$7.08	\$5.72
Gallonge Charge per 1,000 G.	\$1.08	\$1.07	\$1.38	\$1.42	\$1.15

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$8.62	\$15.23	\$10.75	\$11.35	\$9.16
5 M	\$10.78	\$17.37	\$13.52	\$14.19	\$11.46
10 M	\$16.18	\$22.72	\$20.42	\$21.30	\$17.20

COMPANY: SSU / CITRUS / ROSEMONT
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 6,272	\$ 42,726	\$ 48,998	\$(42,607)	\$ 6,391	\$ 40,077	\$ 46,485
OPERATING EXPENSES:						627.10%	
2 OPERATION AND MAINTENANCE	\$ 12,760	\$(337)	\$ 12,423	\$ 337	\$ 12,760	\$	\$ 12,760
3 DEPRECIATION	7,193	0	7,193	0	7,193		7,193
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,440	2,461	3,901	\$(2,373)	1,528	1,803	3,331
6 INCOME TAXES	(9,959)	15,310	5,351	\$(15,366)	\$(10,039)	14,402	4,364
7 TOTAL OPERATING EXPENSES	\$ 11,434	\$ 17,433	\$ 28,967	\$(17,425)	\$ 11,442	\$ 16,206	\$ 27,848
8 OPERATING INCOME	\$ (5,162)	\$ 25,293	\$ 20,131	\$(25,182)	\$(5,051)	\$ 23,871	\$ 18,820
9 RATE BASE	\$ 168,504		\$ 167,063		\$ 167,105		\$ 167,105
RATE OF RETURN	-3.06%		12.05%		-3.02%		11.28%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (40,769)	\$ 0
b) Adjustment to annualize miscellaneous revenues	506	
c) Remove interim rate increase in Docket No. 900329-WS	(2,344)	
	\$ (42,607)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 337	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (538)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(1,835)	0
	\$ (2,373)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (15,389)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 40,077	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 1,803	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 14,402	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: ROSEMONT
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.31	\$26.83	\$6.54	\$6.99	\$42.28
3/4"	\$7.97	\$40.25	\$9.82	\$10.49	\$63.46
1"	\$13.28	\$67.08	\$16.36	\$17.48	\$105.75
1-1/2"	\$26.55	\$134.15	\$32.71	\$34.96	\$211.41
2"	\$42.48	\$214.64	\$52.34	\$55.93	\$338.26
3"	\$84.96	\$429.28	\$104.67	\$111.86	\$676.52
4"	\$132.75	\$670.75	\$163.55	\$174.78	\$1,057.06
6"	\$265.50	\$1,341.50	\$327.10	\$349.56	\$2,114.12
Gallonge Charge per 1,000 G.	\$1.06	\$2.18	\$1.36	\$1.40	\$8.44

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$8.49	\$33.37	\$10.62	\$11.18	\$67.60
5 M	\$10.61	\$37.73	\$13.35	\$13.97	\$84.49
10 M	\$15.91	\$48.63	\$20.15	\$20.95	\$126.69

COMPANY: SSU / MARION / SALT SPRINGS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 19,302	\$ 85,387	\$ 104,689	(\$ 88,688)	\$ 18,121	\$ 83,373	\$ 101,494
OPERATING EXPENSES:						480.08%	
2 OPERATION AND MAINTENANCE	\$ 23,684	(\$ 690)	\$ 22,974	\$ 690	\$ 23,684	\$	\$ 23,684
3 DEPRECIATION	17,225	0	17,225	0	17,225		17,225
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,853	4,645	7,298	(4,889)	2,800	3,752	6,352
6 INCOME TAXES	(18,385)	30,671	12,276	(31,338)	(19,082)	29,981	10,899
7 TOTAL OPERATING EXPENSES	\$ 25,147	\$ 34,826	\$ 59,773	(\$ 35,346)	\$ 24,427	\$ 33,713	\$ 58,140
8 OPERATING INCOME	\$ (5,845)	\$ 50,761	\$ 44,916	(\$ 51,222)	(\$ 6,308)	\$ 49,660	\$ 43,353
9 RATE BASE	\$ 368,871		\$ 367,582		\$ 387,648		\$ 367,648
RATE OF RETURN	-1.58%		12.22%		-1.72%		11.79%

COMPANY: SSU / MARION / SALT SPRINGS
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 42,252	\$ 28,567	\$ 70,819	(\$ 23,901)	\$ 46,918	\$ 22,908	\$ 69,726
OPERATING EXPENSES						48.61%	
2 OPERATION AND MAINTENANCE	\$ 49,782	(\$ 1,040)	\$ 48,742	\$ 1,040	\$ 49,782	\$	\$ 49,782
3 DEPRECIATION	5,321	0	5,321	0	5,321		5,321
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,888	2,920	8,807	(2,711)	5,898	1,028	6,923
6 INCOME TAXES	(9,024)	10,048	1,024	(8,411)	(7,387)	6,188	810
7 TOTAL OPERATING EXPENSES	\$ 51,785	\$ 11,928	\$ 63,694	(\$ 10,082)	\$ 53,612	\$ 9,223	\$ 62,835
8 OPERATING INCOME	\$ (9,513)	\$ 16,638	\$ 7,125	(\$ 13,819)	(\$ 6,694)	\$ 13,585	\$ 6,891
9 RATE BASE	\$ 58,593		\$ 58,310		\$ 58,440		\$ 58,440
RATE OF RETURN	-16.24%		12.22%		-11.45%		11.79%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (85,231)	\$ 22,839
b) Adjustment to annualize miscellaneous revenues	10	
c) Remove interim rate increase in Docket No. 900329-WS	(1,347)	(46,740)
	\$ (86,568)	\$ (23,901)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 690	\$ 1,040
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (802)	\$ (1,635)
b) Regulatory assessment fees related to revenue adjustment	(3,896)	(1,076)
	\$ (4,698)	\$ (2,711)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (31,338)	\$ (8,411)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 83,373	\$ 22,808
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 3,752	\$ 1,026
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 29,961	\$ 8,196

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SALT SPRINGS
 COUNTY: MARION
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$6.65	\$14.34	\$7.88	\$8.76	\$37.93
3/4"	\$9.98	\$21.51	\$11.82	\$13.13	\$56.90
1"	\$16.63	\$35.85	\$19.71	\$21.89	\$94.84
1-1/2"	\$33.25	\$71.70	\$39.41	\$43.78	\$189.67
2"	\$53.25	\$114.72	\$63.11	\$70.11	\$303.78
3"	\$106.40	\$229.44	\$126.11	\$140.09	\$606.96
4"	\$166.25	\$358.50	\$197.05	\$218.88	\$948.37
6"	\$332.50	\$717.00	\$394.10	\$437.77	\$1,896.74
Gallonage Charge per 1,000 G.	\$0.96	\$3.42	\$1.26	\$1.26	\$5.48
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$9.53	\$24.60	\$11.66	\$12.55	\$54.36
5 M	\$11.45	\$31.44	\$14.19	\$15.08	\$65.32
10 M	\$16.25	\$48.54	\$20.49	\$21.39	\$92.70

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SALT SPRINGS
 COUNTY: MARION
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$12.25	\$17.29	\$16.15	\$18.43	\$18.21
3/4"	\$12.25	\$25.94	\$16.15	\$18.43	\$18.21
1"	\$12.25	\$43.23	\$16.15	\$18.43	\$18.21
1-1/2"	\$12.25	\$86.45	\$16.15	\$18.43	\$18.21
2"	\$12.25	\$138.32	\$16.15	\$18.43	\$18.21
3"	\$12.25	\$276.64	\$16.15	\$18.43	\$18.21
4"	\$12.25	\$432.25	\$16.15	\$18.43	\$18.21
6"	\$12.25	\$864.50	\$16.15	\$18.43	\$18.21
Gallonge Charge per 1,000 G.	\$2.26	\$4.77	\$3.31	\$3.40	\$3.36
Gallonge Cap *	8M	10M	8M	8M	8M

General Service

Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$12.25	\$17.29	\$16.15	\$18.43	\$18.21
3/4"	\$18.36	\$25.94	\$24.21	\$27.62	\$27.29
1"	\$30.59	\$43.23	\$40.33	\$46.02	\$45.46
1-1/2"	\$61.17	\$86.45	\$80.66	\$92.03	\$90.91
2"	\$97.86	\$138.32	\$129.04	\$147.22	\$145.43
3"	\$195.70	\$276.64	\$258.06	\$294.42	\$290.84
4"	\$305.77	\$432.25	\$403.21	\$460.01	\$454.41
6"	\$611.52	\$864.50	\$606.41	\$919.99	\$908.80
Gallonge Charge per 1,000 G.	\$2.71	\$4.77	\$3.97	\$4.08	\$4.03

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$19.03	\$31.60	\$26.08	\$28.63	\$28.28
5 M	\$23.55	\$41.14	\$32.70	\$35.43	\$35.00
Maximum Bill *	\$30.33	\$64.99	\$42.62	\$45.63	\$45.07

COMPANY: SSU / MARION / SAMIRA VILLAS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,897	\$ 5,311	\$ 7,208	\$ (5,300)	\$ 1,908	\$ 5,158	\$ 7,088
OPERATING EXPENSES:						270.35%	
2 OPERATION AND MAINTENANCE	\$ 4,869	\$ (103)	\$ 4,766	\$ 103	\$ 4,869	\$	\$ 4,869
3 DEPRECIATION	381	0	381	0	381		381
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	79	424	503	(424)	79	232	311
6 INCOME TAXES	(1,811)	1,933	322	(1,882)	(1,560)	1,854	293
7 TOTAL OPERATING EXPENSES	\$ 3,718	\$ 2,254	\$ 5,972	\$ (2,203)	\$ 3,770	\$ 2,086	\$ 5,855
8 OPERATING INCOME	\$ (1,822)	\$ 3,057	\$ 1,236	\$ (3,097)	\$ (1,862)	\$ 3,072	\$ 1,211
9 RATE BASE	\$ 12,786		\$ 10,258		\$ 10,268		\$ 10,268
RATE OF RETURN	-14.25%		12.05%		-18.13%		11.79%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (5,168)	\$ 0
b) Adjustment to annualize miscellaneous revenues		
c) Remove interim rate increase in Docket No. 900329-WS	(132)	
	\$ (5,300)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 103	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (185)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(239)	0
	\$ (424)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,882)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 5,158	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 232	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,854	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SAMIRA VILLAS
 COUNTY: MARION
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$4.64	\$22.93	\$5.87	\$6.11	\$17.18
3/4"	\$6.95	\$34.40	\$8.80	\$9.15	\$25.74
1"	\$11.59	\$57.33	\$14.67	\$15.26	\$42.92
1-1/2"	\$23.18	\$114.65	\$29.34	\$30.52	\$85.85
2"	\$37.05	\$183.44	\$46.91	\$48.78	\$137.21
3"	\$74.13	\$366.88	\$93.84	\$97.60	\$274.54
4"	\$115.81	\$573.25	\$146.61	\$152.48	\$428.90
6"	\$231.64	\$1,146.50	\$293.24	\$304.98	\$857.88
Gallage Charge per 1,000 G.	\$1.03	\$2.98	\$1.33	\$1.36	\$3.81
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$7.73	\$31.87	\$9.86	\$10.18	\$28.63
5 M	\$9.79	\$37.83	\$12.53	\$12.89	\$36.26
10 M	\$14.94	\$52.73	\$19.18	\$19.67	\$55.33

COMPANY: SSU / PUTNAM / SARATOGA HARBOUR
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 6,654	\$ 18,179	\$ 24,833	\$(18,007)	\$ 6,826	\$ 17,853	\$ 24,880
OPERATING EXPENSES:						261.54%	
2 OPERATION AND MAINTENANCE	\$ 9,162	\$(250)	\$ 8,912	\$ 250	\$ 9,162	\$	\$ 9,162
3 DEPRECIATION	3,395	0	3,395	0	3,395		3,395
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	956	1,136	2,092	\$(1,129)	963	803	1,767
6 INCOME TAXES	(4,554)	6,523	1,969	(6,497)	(4,529)	6,416	1,888
7 TOTAL OPERATING EXPENSES	\$ 8,959	\$ 7,408	\$ 16,367	\$(7,375)	\$ 8,991	\$ 7,219	\$ 16,211
8 OPERATING INCOME	\$ (2,305)	\$ 10,771	\$ 8,467	\$(10,632)	\$ (2,165)	\$ 10,634	\$ 8,469
9 RATE BASE	\$ 70,969		\$ 70,262		\$ 70,293		\$ 70,293
RATE OF RETURN	-3.25%		12.05%		-3.08%		12.05%

COMPANY: SSU / PUTNAM / SARATOGA HARBOUR
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (18,037)	\$ 0
b) Adjustment to annualize miscellaneous revenues	30	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (18,007)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 250	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (318)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(810)	0
	\$ (1,128)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (6,497)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 17,853	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 803	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 6,416	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SARATOGA HARBOUR
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$13.72	\$6.82	\$7.35	\$20.38
3/4"	\$8.38	\$20.58	\$10.23	\$11.03	\$30.57
1"	\$13.97	\$34.30	\$17.05	\$18.39	\$50.97
1-1/2"	\$27.94	\$68.60	\$34.10	\$36.78	\$101.92
2"	\$44.69	\$109.76	\$54.54	\$58.83	\$163.03
3"	\$89.38	\$219.52	\$109.09	\$117.68	\$326.09
4"	\$139.66	\$343.00	\$170.46	\$183.87	\$509.51
6"	\$279.30	\$686.00	\$340.90	\$367.73	\$1,018.99
Gallage Charge per 1,000 G.	\$2.53	\$3.48	\$2.83	\$3.33	\$9.23
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$13.18	\$24.16	\$15.31	\$17.35	\$48.07
5 M	\$18.24	\$31.12	\$20.97	\$24.01	\$66.53
10 M	\$30.89	\$48.52	\$35.13	\$40.66	\$112.68

COMPANY: SSU / LAKE / SILVER LAKE ESTATES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 189,863	\$ (46,855)	\$ 143,008	\$ 52,370	\$ 195,378	\$ (53,321)	\$ 142,057
OPERATING EXPENSES:						-27.28%	
2 OPERATION AND MAINTENANCE	\$ 101,045	\$ (3,721)	\$ 97,324	\$ 3,721	\$ 101,045	\$	\$ 101,045
3 DEPRECIATION	8,379	0	8,379	0	8,379		8,379
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	12,372	1,274	13,645	(1,025)	12,620	(2,399)	10,221
6 INCOME TAXES	20,667	(16,518)	4,148	18,576	22,724	(19,162)	3,563
7 TOTAL OPERATING EXPENSES	\$ 142,483	\$ (18,966)	\$ 123,497	\$ 21,271	\$ 144,768	\$ (21,561)	\$ 123,207
8 OPERATING INCOME	\$ 47,401	\$ (27,889)	\$ 19,511	\$ 31,099	\$ 50,610	\$ (31,760)	\$ 18,850
9 RATE BASE	\$ 178,432		\$ 168,805		\$ 167,370		\$ 167,370
RATE OF RETURN	26.87%		11.66%		30.24%		11.28%

COMPANY: SSU / LAKE / SILVER LAKE ESTATES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ 46,065	\$ 0
b) Adjustment to annualize miscellaneous revenues	6,305	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ 52,370	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 3,721	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (3,382)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	2,357	0
	\$ (1,025)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ 18,576	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ (53,321)	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ (2,399)	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ (19,162)	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SILVER LAKE ESTATES
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$3.22	\$5.98	\$4.45	\$4.24	\$3.22
3/4"	\$4.83	\$8.97	\$6.68	\$6.36	\$4.83
1"	\$8.06	\$14.95	\$11.14	\$10.61	\$8.06
1-1/2"	\$16.12	\$29.90	\$22.28	\$21.22	\$16.12
2"	\$25.80	\$47.84	\$35.66	\$33.97	\$25.80
3"	---	\$95.68	---	---	---
4"	---	\$149.50	---	---	---
6"	---	\$299.00	---	---	---
Gallage Charge per 1,000 G.	\$0.57	\$0.40	\$0.87	\$0.75	\$0.57

	<u>Typical Residential Bills</u>				
5/8" x 3/4" meter					
3 M	\$4.93	\$7.18	\$7.06	\$6.49	\$4.93
5 M	\$6.07	\$7.98	\$8.81	\$7.99	\$6.07
10 M	\$8.92	\$9.98	\$13.16	\$11.74	\$8.92

COMPANY: SSU / PUTNAM / SILVER LAKE OAKS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 4,570	\$ 12,132	\$ 16,702	(\$ 11,766)	\$ 4,916	\$ 11,509	\$ 15,324
OPERATING EXPENSES:						236.18%	
2 OPERATION AND MAINTENANCE	\$ 9,207	(\$ 224)	\$ 8,983	\$ 224	\$ 9,207	\$	\$ 9,207
3 DEPRECIATION	1,528	0	1,528	0	1,528		1,528
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	882	913	1,795	(897)	898	522	1,420
6 INCOME TAXES	(3,564)	4,380	826	(4,202)	(3,376)	4,172	796
7 TOTAL OPERATING EXPENSES	\$ 8,050	\$ 5,079	\$ 13,130	(\$ 4,875)	\$ 8,254	\$ 4,694	\$ 12,948
8 OPERATING INCOME	\$ (3,481)	\$ 7,053	\$ 3,572	(\$ 6,911)	(\$ 3,339)	\$ 6,815	\$ 3,576
9 RATE BASE	\$ 35,746		\$ 31,722		\$ 31,750		\$ 31,750
RATE OF RETURN	-9.74%		11.26%		-10.52%		11.26%

COMPANY: SSU / PUTNAM / SILVER LAKE OAKS
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 5,928	\$ 9,924	\$ 15,849	(\$ 9,869)	\$ 5,983	\$ 9,809	\$ 15,673
OPERATING EXPENSES:						167.30%	
2 OPERATION AND MAINTENANCE	\$ 11,872	(\$ 286)	\$ 11,586	\$ 286	\$ 11,872	\$	\$ 11,872
3 DEPRECIATION	593	0	593	0	593		593
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	857	890	1,747	(892)	854	441	1,296
6 INCOME TAXES	(3,367)	3,570	203	(3,541)	(3,338)	3,525	187
7 TOTAL OPERATING EXPENSES	\$ 9,955	\$ 4,174	\$ 14,129	(\$ 4,148)	\$ 9,981	\$ 3,967	\$ 13,948
8 OPERATING INCOME	\$ (4,027)	\$ 5,749	\$ 1,720	(\$ 5,838)	(\$ 4,119)	\$ 5,843	\$ 1,725
9 RATE BASE	\$ 18,171		\$ 15,278		\$ 15,315		\$ 15,315
RATE OF RETURN	-22.17%		11.26%		-26.69%		11.26%

**COMPANY: SSU / PUTNAM / SILVER LAKE OAKS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
DOCKET NO. 920199-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (11,996)	\$ (9,986)
b) Adjustment to annualize miscellaneous revenues	210	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (11,786)	\$ (9,986)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 224	\$ 286
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (367)	\$ (443)
b) Regulatory assessment fees related to revenue adjustment	(530)	(449)
	\$ (897)	\$ (892)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (4,202)	\$ (3,541)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 11,609	\$ 9,809
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 522	\$ 441
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 4,172	\$ 3,525

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SILVER LAKE OAKS
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.18	\$14.58	\$6.41	\$6.82	\$18.95
3/4"	\$7.77	\$21.87	\$9.62	\$10.23	\$28.43
1"	\$12.95	\$36.45	\$16.03	\$17.05	\$47.39
1-1/2"	\$25.90	\$72.90	\$32.06	\$34.10	\$94.77
2"	\$41.44	\$116.64	\$51.30	\$54.56	\$151.63
3"	\$82.88	\$233.28	\$102.59	\$109.12	\$303.27
4"	\$129.50	\$364.50	\$160.30	\$170.50	\$473.86
6"	\$259.00	\$729.00	\$320.60	\$341.00	\$947.71
Gallorage Charge per 1,000 G.	\$2.35	\$3.40	\$2.65	\$3.09	\$8.60
 <u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$12.23	\$24.78	\$14.36	\$16.10	\$44.75
5 M	\$16.93	\$31.58	\$19.67	\$22.29	\$61.95
10 M	\$28.68	\$48.58	\$32.92	\$37.76	\$104.94

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: SILVER LAKE OAKS
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential	Restated to Monthly				
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.65	\$14.22	\$10.55	\$10.00	\$17.78
3/4"	\$6.65	\$21.33	\$10.55	\$10.00	\$17.78
1"	\$6.65	\$35.55	\$10.55	\$10.00	\$17.78
1-1/2"	\$6.65	\$71.10	\$10.55	\$10.00	\$17.78
2"	\$6.65	\$113.76	\$10.55	\$10.00	\$17.78
3"	\$6.65	\$227.52	\$10.55	\$10.00	\$17.78
4"	\$6.65	\$355.50	\$10.55	\$10.00	\$17.78
6"	\$6.65	\$711.00	\$10.55	\$10.00	\$17.78
Gallage Charge per 1,000 G.	\$3.77	\$4.65	\$4.82	\$5.67	\$10.08
Gallage Cap *	8M	10M	8M	8M	8M

<u>General Service</u>					
Restated to Monthly					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.65	\$14.22	\$10.55	\$10.00	\$17.78
3/4"	\$9.98	\$21.33	\$15.83	\$15.01	\$26.68
1"	\$16.63	\$35.55	\$26.37	\$25.02	\$44.45
1-1/2"	\$33.25	\$71.10	\$52.74	\$50.02	\$88.88
2"	\$53.20	\$113.76	\$84.38	\$80.04	\$142.20
3"	\$106.40	\$227.52	\$168.76	\$160.07	\$284.40
4"	\$166.25	\$355.50	\$263.69	\$250.11	\$444.38
6"	\$332.50	\$711.00	\$527.39	\$500.22	\$888.76
Gallage Charge per 1,000 G.	\$3.77	\$4.65	\$4.82	\$5.67	\$10.08

<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$17.96	\$28.17	\$25.01	\$27.02	\$48.01
5 M	\$25.50	\$37.47	\$34.65	\$38.36	\$68.16
Maximum Bill *	\$36.81	\$60.72	\$49.10	\$55.38	\$98.39

COMPANY: SSU / LAKE / SKYCREST
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--A
 DOCKET NO. 920199--WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,790	\$ 5,508	\$ 21,298	\$ (4,727)	\$ 16,568	\$ 4,740	\$ 21,318
OPERATING EXPENSES:						28.66%	
2 OPERATION AND MAINTENANCE	\$ 9,730	\$ (438)	\$ 9,294	\$ 438	\$ 9,730	\$	\$ 9,730
3 DEPRECIATION	2,859	0	2,859	0	2,859		2,859
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,566	624	2,190	(586)	1,601	214	1,815
6 INCOME TAXES	(582)	2,004	1,422	(1,752)	(329)	1,708	1,377
7 TOTAL OPERATING EXPENSES	\$ 13,572	\$ 2,193	\$ 15,765	\$ (1,904)	\$ 13,861	\$ 1,920	\$ 15,781
8 OPERATING INCOME	\$ 2,218	\$ 3,314	\$ 5,531	\$ (2,823)	\$ 2,708	\$ 2,828	\$ 5,537
9 RATE BASE	\$ 46,220	\$	\$ 45,903	\$	\$ 45,957	\$	\$ 45,957
RATE OF RETURN	4.80%		12.05%		5.89%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (4,947)	\$ 0
b) Adjustment to annualize miscellaneous revenues	220	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (4,727)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 436	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (376)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(213)	0
	\$ (589)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,752)	0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 4,749	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 214	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,706	0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SKYCREST
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$8.82	\$7.11	\$7.74	\$7.62
3/4"	\$8.83	\$13.23	\$10.67	\$11.62	\$11.45
1"	\$14.71	\$22.05	\$17.79	\$19.37	\$19.08
1-1/2"	\$29.43	\$44.10	\$35.59	\$38.74	\$38.17
2"	\$47.08	\$70.56	\$56.94	\$61.99	\$61.07
3"	\$94.15	\$141.12	\$113.86	\$123.95	\$122.12
4"	\$147.11	\$220.50	\$177.91	\$193.69	\$190.83
6"	\$294.22	\$441.00	\$355.82	\$387.37	\$381.65
Gallage Charge per 1,000 G.	\$1.48	\$1.78	\$1.78	\$1.95	\$1.92
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$10.32	\$14.16	\$12.45	\$13.58	\$13.38
5 M	\$13.28	\$17.72	\$16.01	\$17.48	\$17.22
10 M	\$20.68	\$26.62	\$24.92	\$27.22	\$26.82

COMPANY: SSU / MARION / SOUTH FORTY
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 9,001	\$ 145,608	\$ 154,610	(\$ 102,588)	\$ 52,022	\$ 97,646	\$ 149,908
OPERATING EXPENSES						188.28%	
2 OPERATION AND MAINTENANCE	\$ 34,438	\$ (614)	\$ 33,824	\$ 614	\$ 34,438	\$	\$ 34,438
3 DEPRECIATION	30,470	0	30,470	0	30,470		30,470
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,218	7,681	13,899	(5,745)	8,154	4,406	12,561
6 INCOME TAXES	(35,518)	52,152	16,634	(37,032)	(20,398)	35,196	14,800
7 TOTAL OPERATING EXPENSES	\$ 35,608	\$ 59,219	\$ 64,827	(\$ 42,184)	\$ 52,663	\$ 39,606	\$ 92,269
8 OPERATING INCOME	\$ (26,607)	\$ 86,390	\$ 59,783	(\$ 60,424)	(\$ 642)	\$ 58,340	\$ 57,668
9 RATE BASE	\$ 490,074	\$ 489,220	\$ 489,297	\$ 489,297	\$ 489,297	\$ 489,297	\$ 489,297
RATE OF RETURN	-5.43%	12.22%	-0.13%	11.79%			

COMPANY: SSU / MARION / SOUTH FORTY
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$	0 \$ (102,588)
b) Adjustment to annualize miscellaneous revenues		
c) Remove interim rate increase in Docket No. 900329-WS		
	\$	0 \$ (102,588)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$	0 \$ 614
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$	0 \$ (1,129)
b) Regulatory assessment fees related to revenue adjustment		0 (4,616)
	\$	0 \$ (5,745)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$	0 \$ (37,032)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$	0 \$ 97,946
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$	0 \$ 4,408
(7) INCOME TAXES		
Income taxes related to adjusted income	\$	0 \$ 35,198

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deftona Utilities, Inc.
 SYSTEM: SOUTH FORTY
 COUNTY: MARION
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$12.23	\$143.16	\$16.12	\$18.39	\$35.24
3/4"	\$18.34	\$214.74	\$24.19	\$27.59	\$52.87
1"	\$30.57	\$357.90	\$40.31	\$45.98	\$88.11
1-1/2"	\$61.13	\$715.80	\$80.61	\$91.96	\$176.21
2"	\$97.80	\$1,145.28	\$128.98	\$147.13	\$281.94
3"	\$195.60	\$2,290.56	\$257.96	\$294.27	\$563.87
4"	\$305.63	\$3,579.00	\$403.07	\$459.79	\$881.05
6"	\$611.25	\$7,158.00	\$806.14	\$919.58	\$1,762.11
Gallorage Charge per 1,000 G.	\$2.71	\$9.18	\$3.97	\$4.08	\$7.81

COMPANY: DUI-SSU / HERNANDO / SPRING HILL UTILITIES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,970,067	\$ 645,467	\$ 3,615,536	\$(668,562)	\$ 2,946,953	\$ 646,440	\$ 3,593,393
OPERATING EXPENSES:						21.84%	
2 OPERATION AND MAINTENANCE	\$ 1,884,744	\$(83,473)	\$ 1,781,271	\$ 83,473	\$ 1,864,744	\$	\$ 1,884,744
3 DEPRECIATION	395,411	0	395,411	0	395,411		395,411
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	270,852	100,832	371,684	\$(101,872)	269,812	29,090	298,902
6 INCOME TAXES	(20,777)	239,070	218,293	\$(249,085)	\$(30,792)	232,309	201,518
7 TOTAL OPERATING EXPENSES	\$ 2,510,229	\$ 258,429	\$ 2,768,658	\$(267,484)	\$ 2,499,174	\$ 281,399	\$ 2,760,573
8 OPERATING INCOME	\$ 459,838	\$ 386,038	\$ 846,876	\$(401,068)	\$ 447,779	\$ 385,041	\$ 832,820
9 RATE BASE	\$ 6,951,049		\$ 6,791,012		\$ 6,801,448		\$ 6,801,448
RATE OF RETURN	6.62%		12.50%		6.58%		12.24%

COMPANY: DUI-SSU / HERNANDO / SPRING HILL UTILITIES
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,414,406	\$(221,358)	\$ 1,193,048	\$ 257,263	\$ 1,450,312	\$(267,157)	\$ 1,183,155
OPERATING EXPENSES						-18.42%	
2 OPERATION AND MAINTENANCE	\$ 669,481	\$(23,285)	\$ 646,195	\$ 23,285	\$ 669,480	\$	\$ 669,480
3 DEPRECIATION	113,943	0	113,943	0	113,943		113,943
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	125,714	12,862	138,576	\$(11,246)	127,330	\$(12,022)	115,308
6 INCOME TAXES	127,168	\$(79,178)	47,990	90,770	138,760	\$(96,007)	42,753
7 TOTAL OPERATING EXPENSES	\$ 1,036,305	\$(89,801)	\$ 946,704	\$ 102,809	\$ 1,049,514	\$(108,029)	\$ 941,484
8 OPERATING INCOME	\$ 378,101	\$(131,757)	\$ 246,344	\$ 154,454	\$ 400,798	\$(159,128)	\$ 241,670
9 RATE BASE	\$ 1,979,777		\$ 1,970,755		\$ 1,973,665		\$ 1,973,665
RATE OF RETURN	19.10%		12.50%		20.31%		12.24%

COMPANY: DUI-SSU / HERNANDO / SPRING HILL UTILITIES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (717,511)	\$ 256,887
b) Adjustment to annualize miscellaneous revenues	48,929	376
c) Remove interim rate increase in Docket No. 900329-WS		
	----- \$ (668,582)	----- \$ 257,263 =====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 83,473	\$ 23,285 =====
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (71,786)	\$ (22,823)
b) Regulatory assessment fees related to revenue adjustment	(30,086)	11,577
	----- \$ (101,872)	----- \$ (11,246) =====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (249,085)	\$ 90,770 =====
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 646,440	\$ (267,157) =====
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 29,090	\$ (12,022) =====
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 232,309	\$ (96,007) =====

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SPRING HILL UTILITIES
 COUNTY: HERNANDO
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential & General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$2.75	\$6.61	\$3.98	\$3.62	\$3.37
3/4"	---	\$9.92	---	---	---
1"	\$5.40	\$16.53	\$8.48	\$7.11	\$6.61
1-1/2"	\$9.78	\$33.05	\$15.94	\$12.88	\$11.98
2"	\$15.05	\$52.88	\$24.91	\$19.81	\$18.43
3"	\$29.11	\$105.76	\$48.82	\$38.33	\$35.66
4"	\$44.91	\$165.25	\$75.71	\$59.13	\$55.01
6"	\$88.83	\$330.50	\$150.43	\$116.95	\$108.80
Gallonge Charge per 1,000 G.	\$0.74	\$0.61	\$1.04	\$0.97	\$0.91

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$4.97	\$8.44	\$7.10	\$6.54	\$6.09
5 M	\$6.45	\$9.66	\$9.19	\$8.49	\$7.90
10 M	\$10.15	\$12.71	\$14.39	\$13.36	\$12.43

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: SPRING HILL UTILITIES
COUNTY: HERNANDO
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.74	\$11.38	\$10.64	\$10.14	\$6.74
3/4"	\$6.74	\$17.07	\$10.64	\$10.14	\$6.74
1"	\$6.74	\$28.45	\$10.64	\$10.14	\$6.74
1-1/2"	\$6.74	\$56.90	\$10.64	\$10.14	\$6.74
2"	\$6.74	\$91.04	\$10.64	\$10.14	\$6.74
3"	\$6.74	\$182.08	\$10.64	\$10.14	\$6.74
4"	\$6.74	\$284.50	\$10.64	\$10.14	\$6.74
6"	\$6.74	\$569.00	\$10.64	\$10.14	\$6.74
Gallonge Charge per 1,000 G.	\$2.75	\$1.93	\$3.80	\$4.14	\$2.75
Gallonge Cap *	10M	10M	10M	10M	10M
Residential Wastewater Only					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$18.44	\$30.68	\$26.69	\$27.74	\$18.44
3/4"	\$18.44	\$36.37	\$26.69	\$27.74	\$18.44
1"	\$18.44	\$47.75	\$26.69	\$27.74	\$18.44
1-1/2"	\$18.44	\$76.20	\$26.69	\$27.74	\$18.44
2"	\$18.44	\$110.34	\$26.69	\$27.74	\$18.44
3"	\$18.44	\$201.38	\$26.69	\$27.74	\$18.44
4"	\$18.44	\$303.80	\$26.69	\$27.74	\$18.44
6"	\$18.44	\$588.30	\$26.69	\$27.74	\$18.44
Bulk Wastewater Sales					
5/8"x3/4"	--	\$11.38	--	--	--
3/4"	--	\$17.07	--	--	--
1"	--	\$28.45	--	--	--
1-1/2"	--	\$56.90	--	--	--
2"	--	\$91.04	--	--	--
3"	--	\$182.08	--	--	--
4"	--	\$284.50	--	--	--
6"	--	\$569.00	--	--	--
Gallonge Charge per 1,000 G.	\$2.31	\$1.93	\$3.36	\$3.48	\$2.31
General Service - GS					
Base Facility Charge:					
5/8"x3/4"	\$6.74	\$11.38	\$10.64	\$10.14	\$6.74
3/4"	\$15.50	\$17.07	\$21.35	\$23.32	\$15.50
1"	\$30.12	\$28.45	\$39.86	\$45.31	\$30.12
1-1/2"	\$47.65	\$56.90	\$67.14	\$71.69	\$47.65
2"	\$94.41	\$91.04	\$125.59	\$142.03	\$94.41
3"	\$147.03	\$182.08	\$209.39	\$221.20	\$147.03
4"	\$293.17	\$284.50	\$390.61	\$441.05	\$293.17
6"	\$468.53	\$569.00	\$663.42	\$704.87	\$468.53
Gallonge Charge per 1,000 G.	\$3.32	\$1.93	\$4.58	\$4.99	\$3.32
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$14.99	\$17.17	\$22.04	\$22.55	\$14.99
5 M	\$20.49	\$21.03	\$29.64	\$30.83	\$20.49
Maximum Bill *	\$34.24	\$30.68	\$48.63	\$51.51	\$34.24

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COMPANY: SSU / PUTNAM / ST. JOHN'S HIGHLANDS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 9,817 \$	8,568 \$	18,385 \$	(8,353)\$	10,032 \$	8,287 \$	18,319
OPERATING EXPENSES:						82.60%	
2 OPERATION AND MAINTENANCE	\$ 10,456 \$	(378)\$	10,078 \$	378 \$	10,456 \$	\$	10,456
3 DEPRECIATION	1,959	0	1,959	0	1,959		1,959
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,335	804	2,139	(794)	1,345	373	1,718
6 INCOME TAXES	(2,310)	3,148	839	(3,008)	(2,168)	2,978	810
7 TOTAL OPERATING EXPENSES	\$ 11,440 \$	3,574 \$	15,014 \$	(3,422)\$	11,592 \$	3,351 \$	14,943
8 OPERATING INCOME	\$ (1,623)\$	4,894 \$	3,371 \$	(4,031)\$	(1,560)\$	4,936 \$	3,378
9 RATE BASE	\$ 31,917	\$	27,076	\$	28,024	\$	28,024
RATE OF RETURN	-5.08%		12.05%		-5.57%		12.05%

COMPANY: SSU / PUTNAM / ST. JOHN'S HIGHLANDS
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (8,448)	\$ 0
b) Adjustment to annualize miscellaneous revenues	95	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (8,353)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 378	0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (418)	0
b) Regulatory assessment fees related to revenue adjustment	(376)	0
	\$ (794)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,006)	0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 8,287	0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 373	0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,978	0

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: ST. JOHN'S HIGHLANDS
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential & General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$11.00	\$6.82	\$7.35	\$7.45
3/4"	\$8.38	\$16.50	\$10.23	\$11.03	\$11.17
1"	\$13.97	\$27.50	\$17.05	\$18.39	\$18.62
1-1/2"	\$27.94	\$55.00	\$34.10	\$36.78	\$37.24
2"	\$44.69	\$88.00	\$54.54	\$58.83	\$59.57
3"	\$89.38	\$176.00	\$109.09	\$117.68	\$119.16
4"	\$139.66	\$275.00	\$170.46	\$183.87	\$186.19
6"	\$279.30	\$550.00	\$340.90	\$367.73	\$372.36
Gallage Charge per 1,000 G.	\$1.41	\$2.62	\$1.71	\$1.86	\$1.88
Typical Residential Bills					
<u>5/8" x 3/4" meter</u>					
3 M	\$9.82	\$18.86	\$11.95	\$12.92	\$13.09
5 M	\$12.64	\$24.10	\$15.37	\$16.64	\$16.84
10 M	\$19.69	\$37.20	\$23.93	\$25.92	\$26.24

COMPANY: SSU / LAKE / STONE MOUNTAIN
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,310	\$ 4,409	\$ 6,719	(4,391)	\$ 2,328	\$ 4,307	\$ 6,638
OPERATING EXPENSES:						185.00%	
2 OPERATION AND MAINTENANCE	\$ 4,785	(117)	\$ 4,667	117	\$ 4,784	\$	4,784
3 DEPRECIATION	409	0	409	0	409		409
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	237	390	628	(389)	238	194	432
6 INCOME TAXES	(1,381)	1,558	177	(1,555)	(1,378)	1,548	170
7 TOTAL OPERATING EXPENSES	\$ 4,050	\$ 1,830	\$ 5,880	(1,827)	\$ 4,053	\$ 1,742	\$ 5,795
8 OPERATING INCOME	\$ (1,740)	\$ 2,579	\$ 839	(2,564)	(1,725)	\$ 2,588	\$ 841
9 RATE BASE	\$ 7,041		\$ 6,964		\$ 6,979		\$ 6,979
RATE OF RETURN	-24.71%		12.05%		-24.71%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (4,391)	\$ 0
b) Adjustment to annualize miscellaneous revenues		
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (4,391)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 117	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (191)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(198)	0
	\$ (389)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (1,555)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 4,307	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 194	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,548	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: STONE MOUNTAIN
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4'	\$5.88	\$30.53	\$7.11	\$7.74	\$18.13
3/4"	\$8.82	\$45.80	\$10.67	\$11.61	\$27.19
1"	\$14.70	\$76.33	\$17.78	\$19.35	\$45.31
1-1/2"	\$29.40	\$152.65	\$35.56	\$38.71	\$90.63
2"	\$47.04	\$244.24	\$56.90	\$61.93	\$145.01
3"	\$94.08	\$488.48	\$113.79	\$123.87	\$290.01
4"	\$147.00	\$763.25	\$177.80	\$193.54	\$453.14
6"	\$294.00	\$1,526.50	\$355.60	\$387.08	\$906.29
Gallage Charge per 1,000 G.	\$1.48	\$1.81	\$1.78	\$1.95	\$4.56

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$10.32	\$35.96	\$12.45	\$13.59	\$31.81
5 M	\$13.28	\$39.58	\$16.02	\$17.48	\$40.94
10 M	\$20.68	\$48.63	\$24.92	\$27.23	\$63.75

COMPANY: SSU / VOLUSIA / SUGAR MILL
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 158,617	\$ 22,175	\$ 178,792	(21,981)	\$ 156,811	\$ 20,850	177,781
OPERATING EXPENSES:						13.38%	
2 OPERATION AND MAINTENANCE	\$ 87,348	(2,960)	\$ 94,388	2,960	\$ 97,348	\$	97,348
3 DEPRECIATION	14,689	0	14,689	0	14,689		14,689
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	24,514	4,645	29,159	(4,636)	24,523	943	25,466
6 INCOME TAXES	(3,388)	7,792	4,403	(7,878)	(3,473)	7,529	4,056
7 TOTAL OPERATING EXPENSES	\$ 133,161	\$ 9,478	\$ 142,639	(9,552)	\$ 133,087	\$ 8,472	141,558
8 OPERATING INCOME	\$ 23,456	\$ 12,698	\$ 36,153	(12,429)	\$ 23,724	\$ 12,479	\$ 36,203
9 RATE BASE	\$ 325,184		\$ 321,078		\$ 321,448		\$ 321,448
RATE OF RETURN	7.21%		11.28%		7.38%		11.28%

COMPANY: SSU / VOLUSIA / SUGAR MILL
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 160,011	\$ 37,080	\$ 197,091	(40,342)	\$ 156,749	\$ 39,570	196,319
OPERATING EXPENSES:						25.24%	
2 OPERATION AND MAINTENANCE	\$ 83,613	(2,895)	\$ 90,718	2,895	\$ 93,613	\$	93,613
3 DEPRECIATION	13,537	0	13,537	0	13,537		13,537
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	31,737	4,868	36,605	(5,014)	31,591	1,781	33,372
6 INCOME TAXES	(5,834)	13,585	7,951	(14,705)	(6,753)	14,220	7,467
7 TOTAL OPERATING EXPENSES	\$ 133,253	\$ 15,569	\$ 148,812	(18,824)	\$ 131,988	\$ 18,001	147,989
8 OPERATING INCOME	\$ 26,758	\$ 21,521	\$ 48,279	(23,518)	\$ 24,761	\$ 23,569	\$ 48,330
9 RATE BASE	\$ 445,940		\$ 428,766		\$ 429,126		\$ 429,126
RATE OF RETURN	6.00%		11.28%		5.77%		11.28%

COMPANY: SSU / VOLUSIA / SUGAR MILL
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (22,447)	\$ (40,342)
b) Adjustment to annualize miscellaneous revenues	466	
c) Remove interim rate increase in Docket No. 900329-WS		
	\$ (21,981)	\$ (40,342)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 2,960	\$ 2,895
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (3,647)	\$ (3,199)
b) Regulatory assessment fees related to revenue adjustment	(989)	(1,815)
	\$ (4,636)	\$ (5,014)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (7,876)	\$ (14,705)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 20,950	\$ 39,570
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 943	\$ 1,781
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 7,529	\$ 14,220

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SUGAR MILL
 COUNTY: VOLUSIA
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$6.89	\$13.05	\$8.12	\$9.07	\$7.82
3/4"	\$10.33	\$19.58	\$12.18	\$13.60	\$11.72
1"	\$17.24	\$32.63	\$20.32	\$22.70	\$19.56
1-1/2"	\$34.46	\$65.25	\$40.62	\$45.37	\$39.10
2"	\$55.10	\$104.40	\$64.96	\$72.54	\$62.52
3"	\$110.25	\$208.80	\$129.96	\$145.16	\$125.10
4"	---	\$326.25	---	---	---
6"	---	\$652.50	---	---	---
Gallonage Charge per 1,000 G.	\$4.10	\$3.36	\$4.40	\$5.40	\$4.65

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$19.19	\$23.13	\$21.32	\$25.27	\$21.78
5 M	\$27.39	\$29.85	\$30.13	\$36.06	\$31.08
10 M	\$47.89	\$46.65	\$52.13	\$63.05	\$54.34

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: SUGAR MILL
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$11.51	\$14.68	\$15.41	\$17.32	\$14.42
3/4"	\$11.51	\$22.02	\$17.96	\$17.32	\$14.42
1"	\$11.51	\$36.70	\$21.25	\$17.32	\$14.42
1-1/2"	\$11.51	\$73.40	\$31.00	\$17.32	\$14.42
2"	\$11.51	\$117.44	\$42.69	\$17.32	\$14.42
3"	\$11.51	\$234.88	\$73.87	\$17.32	\$14.42
4"	\$11.51	\$367.00	\$108.95	\$17.32	\$14.42
6"	\$11.51	\$734.00	\$206.40	\$17.32	\$14.42
Gallage Charge per 1,000 G.	\$3.04	\$3.98	\$4.09	\$4.57	\$3.81
Gallage Cap *	10M	10M	10M	10M	10M

Residential - RWQ

Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$21.48	\$54.48	\$28.73	\$32.32	\$26.90
3/4"	\$21.48	\$61.82	\$28.73	\$32.32	\$26.90
1"	\$21.48	\$76.50	\$28.73	\$32.32	\$26.90
1-1/2"	\$21.48	\$113.20	\$28.73	\$32.32	\$26.90
2"	\$21.48	\$157.24	\$28.73	\$32.32	\$26.90
3"	\$21.48	\$274.68	\$28.73	\$32.32	\$26.90
4"	\$21.48	\$406.80	\$28.73	\$32.32	\$26.90
6"	\$21.48	\$773.80	\$28.73	\$32.32	\$26.90
Gallage Charge per 1,000 G.	---	\$4.91	---	---	---

General Service

Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$11.51	\$14.68	\$15.41	\$17.32	\$14.42
3/4"	\$17.25	\$22.02	\$23.10	\$25.95	\$21.60
1"	\$28.77	\$36.70	\$38.51	\$43.28	\$36.03
1-1/2"	\$57.55	\$73.40	\$77.04	\$86.58	\$72.08
2"	\$92.07	\$117.44	\$123.25	\$138.51	\$115.31
3"	\$184.18	\$234.88	\$246.54	\$277.09	\$230.67
4"	---	\$367.00	---	---	---
6"	---	\$734.00	---	---	---
Gallage Charge per 1,000 G.	\$3.04	\$3.98	\$4.09	\$4.57	\$3.81

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$20.63	\$26.62	\$27.68	\$31.04	\$25.84
5 M	\$26.71	\$34.58	\$35.86	\$40.18	\$33.45
Maximum Bill *	\$41.91	\$54.48	\$56.30	\$63.05	\$52.49

COMPANY: SSU / CITRUS / SUGAR MILL WOODS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 286,791	\$ 373,008	\$ 659,800	(\$ 359,857)	\$ 299,943	\$ 334,447	\$ 634,390
OPERATING EXPENSES:						111.50%	
2 OPERATION AND MAINTENANCE	\$ 197,623	(\$ 7,523)	\$ 190,100	\$ 7,523	\$ 197,623	\$	\$ 197,623
3 DEPRECIATION	80,122	13,628	93,752	0	93,752		93,752
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	84,859	24,409	109,268	(23,818)	85,451	15,050	100,501
6 INCOME TAXES	(54,071)	108,428	54,355	(130,584)	(76,229)	120,189	43,960
7 TOTAL OPERATING EXPENSES	\$ 308,533	\$ 138,942	\$ 447,475	(\$ 148,878)	\$ 300,597	\$ 135,239	\$ 435,836
8 OPERATING INCOME	\$ (21,743)	\$ 234,067	\$ 212,325	(\$ 212,879)	(\$ 654)	\$ 199,208	\$ 198,554
9 RATE BASE	\$ 825,243		\$ 1,762,032		\$ 1,762,973		\$ 1,762,973
RATE OF RETURN	-2.63%		12.05%		-0.04%		11.26%

COMPANY: SSU / CITRUS / SUGAR MILL WOODS
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 428,955	(\$ 3,762)	\$ 425,192	\$ 2,814	\$ 428,006	(\$ 3,052)	\$ 424,954
OPERATING EXPENSES						-0.71%	
2 OPERATION AND MAINTENANCE	\$ 229,070	(\$ 7,916)	\$ 221,154	\$ 7,916	\$ 229,070	\$	\$ 229,070
3 DEPRECIATION	(4,334)	68,749	64,416	0	64,416		64,416
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	145,861	8,118	154,079	(8,160)	145,919	(137)	145,781
6 INCOME TAXES	107,502	(121,958)	(14,456)	1,129	(13,327)	(1,097)	(14,424)
7 TOTAL OPERATING EXPENSES	\$ 478,200	(\$ 53,007)	\$ 425,192	\$ 885	\$ 426,077	(\$ 1,234)	\$ 424,843
8 OPERATING INCOME	\$ (48,245)	\$ 49,245	\$ 0	\$ 1,929	\$ 1,929	(\$ 1,819)	\$ 111
9 RATE BASE	\$ (4,334,231)		\$ 0		\$ 990		\$ 990
RATE OF RETURN	1.14%		0.00%		194.81%		11.26%

**COMPANY: SSU / CITRUS / SUGAR MILL WOODS
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
DOCKET NO. 920199-WS
PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (261,806)	\$ 2,813
b) Adjustment to annualize miscellaneous revenues		1
c) Remove interim rate increase in Docket No. 900329-WS	(98,051)	
	\$ (359,857)	\$ 2,814
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 7,523	\$ 7,916
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (7,624)	\$ (8,287)
b) Regulatory assessment fees related to revenue adjustment	(16,194)	127
	\$ (23,818)	\$ (8,160)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (130,584)	\$ 1,129
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 334,447	\$ (3,052)
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 15,050	\$ (137)
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 120,189	\$ (1,097)

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SUGAR MILL WOODS
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$2.00	\$7.64	\$3.23	\$2.63	\$4.24
3/4"	\$3.00	\$11.46	\$4.85	\$3.95	\$6.36
1"	\$5.00	\$19.10	\$8.08	\$6.58	\$10.60
1 - 1/2"	\$10.00	\$38.20	\$16.16	\$13.17	\$21.19
2"	\$16.00	\$61.12	\$25.86	\$21.07	\$33.91
3"	\$31.99	\$122.24	\$51.70	\$42.12	\$67.80
4"	\$49.99	\$191.00	\$80.79	\$65.82	\$105.95
6"	\$99.98	\$382.00	\$161.58	\$131.63	\$211.91
Gallonge Charge per 1,000 G.	\$0.58	\$0.75	\$0.88	\$0.76	\$1.23

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$3.74	\$9.89	\$5.87	\$4.92	\$7.93
5 M	\$4.90	\$11.39	\$7.64	\$6.45	\$10.39
10 M	\$7.80	\$15.14	\$12.04	\$10.27	\$16.53

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SUGAR MILL WOODS
 COUNTY: CITRUS
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$8.06	\$5.87	\$11.96	\$12.13	\$8.06
3/4"	\$8.06	\$8.81	\$13.91	\$12.13	\$8.06
1"	\$8.06	\$14.68	\$17.80	\$12.13	\$8.06
1-1/2"	\$8.06	\$29.35	\$27.55	\$12.13	\$8.06
2"	\$8.06	\$46.96	\$39.24	\$12.13	\$8.06
3"	\$8.06	\$93.92	\$70.42	\$12.13	\$8.06
4"	\$8.06	\$146.75	\$105.50	\$12.13	\$8.06
6"	\$8.06	\$293.50	\$202.95	\$12.13	\$8.06
Gallage Charge per 1,000 G.	\$2.21	\$0.92	\$3.26	\$3.32	\$2.21
Gallage Cap *	6M	10M	6M	6M	6M
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$8.06	\$5.87	\$11.96	\$12.13	\$8.06
3/4"	\$12.09	\$8.81	\$17.94	\$18.19	\$12.09
1"	\$20.13	\$14.68	\$29.87	\$30.28	\$20.13
1-1/2"	\$40.27	\$29.35	\$59.76	\$60.58	\$40.27
2"	\$64.43	\$46.96	\$95.61	\$96.93	\$64.43
3"	\$128.86	\$93.92	\$191.22	\$193.86	\$128.86
4"	\$201.34	\$146.75	\$298.78	\$302.90	\$201.34
6"	---	\$293.50	---	---	---
Gallage Charge per 1,000 G.	\$2.65	\$0.92	\$3.91	\$3.99	\$2.65
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$14.69	\$8.63	\$21.74	\$22.10	\$14.69
5 M	\$19.11	\$10.47	\$28.26	\$28.75	\$19.11
Maximum Bill *	\$21.32	\$15.07	\$31.52	\$32.07	\$21.32

COMPANY: SSU / WASHINGTON / SUNNY HILLS UTILITIES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 48,752	\$ 109,505	\$ 159,257	\$(108,475)	\$ 52,782	\$ 104,139	\$ 159,919
OPERATING EXPENSES:	197.30%						
2 OPERATION AND MAINTENANCE	\$ 74,980	\$(1,955)	\$ 73,028	\$ 1,955	\$ 74,981	\$	\$ 74,981
3 DEPRECIATION	22,647	0	22,647	0	22,647		22,647
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	12,834	8,366	21,229	\$(8,259)	12,970	4,606	17,656
6 INCOME TAXES	\$(35,070)	41,630	6,560	\$(37,925)	\$(31,365)	37,424	6,059
7 TOTAL OPERATING EXPENSES	\$ 75,371	\$ 48,071	\$ 123,442	\$(44,230)	\$ 79,212	\$ 42,110	\$ 121,322
8 OPERATING INCOME	\$ (25,820)	\$ 61,434	\$ 35,814	\$(62,245)	\$(26,431)	\$ 62,028	\$ 35,597
9 RATE BASE	\$ 448,484		\$ 315,823		\$ 318,067		\$ 318,067
RATE OF RETURN	-5.74%		11.34%		-8.36%		11.26%

COMPANY: SSU / WASHINGTON / SUNNY HILLS UTILITIES
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 48,672	\$ 55,258	\$ 101,930	\$(53,577)	\$ 48,353	\$ 52,538	\$ 100,891
OPERATING EXPENSES:	108.85%						
2 OPERATION AND MAINTENANCE	\$ 54,807	\$(2,006)	\$ 52,801	\$ 2,006	\$ 54,807	\$	\$ 54,807
3 DEPRECIATION	13,021	0	13,021	0	13,021		13,021
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,089	5,045	10,114	\$(4,969)	5,145	2,364	7,509
6 INCOME TAXES	\$(16,248)	19,874	3,626	\$(19,196)	\$(15,571)	18,890	3,310
7 TOTAL OPERATING EXPENSES	\$ 58,650	\$ 22,912	\$ 78,562	\$(22,159)	\$ 57,403	\$ 21,245	\$ 78,647
8 OPERATING INCOME	\$ (9,977)	\$ 32,345	\$ 22,368	\$(31,418)	\$(9,050)	\$ 31,293	\$ 22,244
9 RATE BASE	\$ 207,494		\$ 197,251		\$ 197,501		\$ 197,501
RATE OF RETURN	-4.81%		11.34%		-4.58%		11.26%

**COMPANY: SSU / WASHINGTON / SUNNY HILLS UTILITIES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (80,611)	\$ (29,401)
b) Adjustment to annualize miscellaneous revenues		
c) Remove interim rate increase in Docket No. 900329-WS	(25,864)	(24,176)
	\$ (106,475)	\$ (53,577)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,955	\$ 2,006
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (3,468)	\$ (2,558)
b) Regulatory assessment fees related to revenue adjustment	(4,791)	(2,411)
	\$ (8,259)	\$ (4,969)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (37,925)	\$ (19,196)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 104,138	\$ 52,538
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 4,686	\$ 2,364
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 37,424	\$ 18,880

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SUNNY HILLS UTILITIES
 COUNTY: WASHINGTON
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.88	\$12.68	\$7.11	\$7.74	\$17.64
3/4"	\$5.88	\$19.02	\$7.11	\$7.74	\$17.64
1"	\$5.88	\$31.70	\$7.11	\$7.74	\$17.64
1-1/2"	\$5.88	\$63.40	\$7.11	\$7.74	\$17.64
2"	\$5.88	\$101.44	\$7.11	\$7.74	\$17.64
3"	\$5.88	\$202.88	\$7.11	\$7.74	\$17.64
4"	\$5.88	\$317.00	\$7.11	\$7.74	\$17.64
6"	\$5.88	\$634.00	\$7.11	\$7.74	\$17.64
Gallonge Charge per 1,000 G.					
0 - 2,000 gallons	\$0.00	---	---	---	---
2,001 - 5,000 gallons	\$1.37	---	\$1.67	\$1.80	\$4.11
5,001 - 20,000 gallons	\$1.09	---	\$1.39	\$1.44	\$3.27
20,001 - 50,000 gallons	\$0.93	---	\$1.23	\$1.22	\$2.79
Over 50,000 gallons	\$0.81	---	\$1.11	\$1.07	\$2.43
All Gallonge	---	\$2.31	---	---	---

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$7.25	\$19.61	\$8.78	\$9.55	\$21.75
5 M	\$9.99	\$24.23	\$12.12	\$13.15	\$29.97
10 M	\$15.44	\$35.78	\$19.08	\$20.33	\$46.32

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, inc./Deltona Utilities, Inc.
 SYSTEM: SUNNY HILLS UTILITIES
 COUNTY: WASHINGTON
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$22.98	\$20.56	\$26.88	\$34.57	\$47.95
3/4"	\$22.98	\$30.84	\$26.88	\$34.57	\$47.95
1"	\$22.98	\$51.40	\$26.88	\$34.57	\$47.95
1-1/2"	\$22.98	\$102.80	\$26.88	\$34.57	\$47.95
2"	\$22.98	\$164.48	\$26.88	\$34.57	\$47.95
3"	\$22.98	\$328.96	\$26.88	\$34.57	\$47.95
4"	\$22.98	\$514.00	\$26.88	\$34.57	\$47.95
6"	\$22.98	\$1,028.00	\$26.88	\$34.57	\$47.95
Gallonge Charge per 1,000 G.	---	\$4.02	---	---	---
Gallonge Cap *	N/A	10M	N/A	N/A	N/A

General Service

Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$22.98	\$20.56	\$26.88	\$34.57	\$47.95
3/4"	\$22.98	\$30.84	\$26.88	\$34.57	\$47.95
1"	\$22.98	\$51.40	\$26.88	\$34.57	\$47.95
1-1/2"	\$22.98	\$102.80	\$26.88	\$34.57	\$47.95
2"	\$22.98	\$164.48	\$26.88	\$34.57	\$47.95
3"	\$22.98	\$328.96	\$26.88	\$34.57	\$47.95
4"	\$22.98	\$514.00	\$26.88	\$34.57	\$47.95
6"	\$22.98	\$1,028.00	\$26.88	\$34.57	\$47.95
Gallonge Charge per 1,000 G.	\$1.20	\$4.02	\$2.46	\$1.81	\$2.50

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$22.98	\$32.62	\$26.88	\$34.57	\$47.95
5 M	\$22.98	\$40.66	\$26.88	\$34.57	\$47.95
Maximum Bill *	\$22.98	\$60.76	\$26.88	\$34.57	\$47.95

COMPANY: SSU / LAKE / SUNSHINE PARKWAY
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 17,350	\$ 20,767	\$ 38,118	(20,105)	\$ 18,013	\$ 19,713	\$ 37,728
OPERATING EXPENSES:	109.44%						
2 OPERATION AND MAINTENANCE	\$ 11,737	(180)	\$ 11,557	180	\$ 11,737	\$	11,737
3 DEPRECIATION	5,901	0	5,901	0	5,901		5,901
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,257	1,352	3,609	(1,322)	2,287	997	3,174
6 INCOME TAXES	(4,488)	7,531	3,044	(7,227)	(4,183)	7,084	2,901
7 TOTAL OPERATING EXPENSES	\$ 15,408	\$ 8,702	\$ 24,111	(8,359)	\$ 15,742	\$ 7,971	\$ 23,713
8 OPERATING INCOME	\$ 1,942	\$ 12,065	\$ 14,007	(11,736)	\$ 2,271	\$ 11,742	\$ 14,013
9 RATE BASE	\$ 131,615		\$ 124,397		\$ 124,420		\$ 124,420
RATE OF RETURN	1.49%		11.26%		1.83%		11.26%

COMPANY: SSU / LAKE / SUNSHINE PARKWAY
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 26,481	\$ 18,945	\$ 43,436	(18,282)	\$ 27,144	\$ 15,935	\$ 43,079
OPERATING EXPENSES	58.71%						
2 OPERATION AND MAINTENANCE	\$ 15,194	(302)	\$ 14,892	302	\$ 15,194	\$	15,194
3 DEPRECIATION	4,373	0	4,373	0	4,373		4,373
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,028	1,244	4,272	(1,215)	3,057	717	3,774
6 INCOME TAXES	(2,808)	6,172	3,364	(5,895)	(2,531)	5,727	3,185
7 TOTAL OPERATING EXPENSES	\$ 19,787	\$ 7,115	\$ 26,902	(8,608)	\$ 20,093	\$ 6,444	\$ 28,537
8 OPERATING INCOME	\$ 6,705	\$ 9,830	\$ 16,535	(9,484)	\$ 7,051	\$ 9,491	\$ 18,542
9 RATE BASE	\$ 153,749		\$ 146,843		\$ 146,881		\$ 146,881
RATE OF RETURN	4.36%		11.26%		4.80%		11.26%

**COMPANY: SSU / LAKE / SUNSHINE PARKWAY
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(20,145)	(16,292)
b) Adjustment to annualize miscellaneous revenues	40	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (20,105)	\$ (16,292)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 180	\$ 302
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(417)	(482)
b) Regulatory assessment fees related to revenue adjustment	(905)	(733)
TOTAL ADJUSTMENT	\$ (1,322)	\$ (1,215)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (7,227)	\$ (5,895)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 19,713	\$ 15,935
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 887	\$ 717
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 7,084	\$ 5,727

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SUNSHINE PARKWAY
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$4.59	\$44.90	\$5.82	\$6.04	\$9.66
3/4"	---	---	---	---	---
1"	\$68.83	\$112.25	\$71.91	\$90.62	\$144.85
1-1/2"	---	---	---	---	---
2"	---	---	---	---	---
3"	\$82.46	\$718.40	\$102.17	\$108.57	\$173.53
4"	---	---	---	---	---
6"	---	---	---	---	---
Gallonage Charge per 1,000 G.					
5/8' x 3/4' Meter					
0 - 3,000 gallons	---	---	---	---	---
Over 3,000 gallons	\$0.91	---	\$1.21	\$1.20	\$1.92
All Gallonage	---	\$1.27	---	---	---
1" Meter					
0 - 45,000 gallons	---	---	---	---	---
Over 45,000 gallons	\$1.13	---	\$1.43	\$1.49	\$2.38
All Gallonage	---	\$1.27	---	---	---
3" Meter					
0 - 250,000 gallons	---	---	---	---	---
Over 250,000 gallons	\$1.13	---	\$1.43	\$1.49	\$2.38
All Gallonage	---	\$1.27	---	---	---

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: SUNSHINE PARKWAY
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	---	\$36.58	---	---	---
3/4"	---	\$54.87	---	---	---
1"	\$96.37	\$91.45	\$106.36	\$144.98	\$128.48
1-1/2"	---	\$182.90	---	---	---
2"	---	\$292.64	---	---	---
3"	\$535.38	\$585.28	\$599.33	\$805.44	\$713.76
4"	---	\$914.50	---	---	---
6"	---	\$1,829.00	---	---	---
Gallonge Charge per 1,000 G.					
5/8"x3/4" Meter					
0 - 3,000 gallons	---	---	---	---	---
Over 3,000 gallons	\$1.28	---	\$2.54	\$1.93	\$1.71
All Gallonge	---	\$1.91	---	---	---
3" Meter					
0 - 250,000 gallons	---	---	---	---	---
Over 250,000 gallons	\$1.59	---	\$2.85	\$2.39	\$2.12
All Gallonge	---	\$1.91	---	---	---

COMPANY: SSU / OSCEOLA / TROPICAL PARK
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 100,830	\$ 15,479	\$ 116,108	\$ (12,222)	\$ 103,887	\$ 10,670	\$ 114,557
OPERATING EXPENSES:						10.27%	
2 OPERATION AND MAINTENANCE	\$ 65,370	\$ (2,430)	\$ 62,941	\$ 2,430	\$ 65,371	\$	\$ 65,371
3 DEPRECIATION	12,382	0	12,382	0	12,382		12,382
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	7,162	3,162	10,324	(3,015)	7,309	480	7,789
6 INCOME TAXES	1,017	5,608	6,620	(4,487)	2,123	3,635	5,957
7 TOTAL OPERATING EXPENSES	\$ 85,932	\$ 8,335	\$ 92,267	\$ (5,062)	\$ 87,185	\$ 4,315	\$ 91,499
8 OPERATING INCOME	\$ 14,698	\$ 9,144	\$ 23,842	\$ (7,140)	\$ 16,702	\$ 6,358	\$ 23,058
9 RATE BASE	\$ 194,483		\$ 190,735		\$ 191,039		\$ 191,039
RATE OF RETURN	7.56%		12.50%		8.74%		12.07%

**COMPANY: SSU / OSCEOLA / TROPICAL PARK
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(13,897)	0
b) Adjustment to annualize miscellaneous revenues	1,675	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (12,222) \$	0
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 2,430 \$	0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(2,465)	0
b) Regulatory assessment fees related to revenue adjustment	(550)	0
TOTAL ADJUSTMENT	\$ (3,015) \$	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (4,497) \$	0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 10,670 \$	0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 480 \$	0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,835 \$	0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: TROPICAL PARK
 COUNTY: OSCEOLA
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

<u>Residential and General Service</u>	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.12	\$8.77	\$6.35	\$6.74	\$5.67
3/4"	---	\$13.16	---	---	---
1"	\$12.80	\$21.93	\$15.88	\$16.85	\$14.17
1-1/2"	\$25.60	\$43.85	\$31.76	\$33.70	\$28.35
2"	\$40.96	\$70.16	\$50.82	\$53.93	\$45.36
3"	\$81.92	\$140.32	\$101.63	\$107.86	\$90.72
4"	\$128.00	\$219.26	\$158.80	\$168.52	\$141.75
6"	\$256.00	\$438.50	\$317.60	\$337.05	\$283.49
Gallonge Charge per 1,000 G.	\$2.09	\$1.77	\$2.39	\$2.75	\$2.31

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$11.39	\$14.08	\$13.52	\$15.00	\$12.61
5 M	\$15.57	\$17.62	\$18.31	\$20.50	\$17.24
10 M	\$26.02	\$26.47	\$30.26	\$34.26	\$28.81

COMPANY: SSU / ORANGE / UNIVERSITY SHORES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 858,757	\$ 119,417	\$ 775,174	\$(109,063)	\$ 666,111	\$ 92,520	\$ 758,631
OPERATING EXPENSES:						13.69%	
2 OPERATION AND MAINTENANCE	\$ 389,442	\$(12,517)	\$ 376,925	\$ 12,517	\$ 389,442	\$	\$ 389,442
3 DEPRECIATION	28,327	0	28,327	0	28,327		28,327
4 AMORTIZATION	(860)	0	(860)	0	(860)		(860)
5 TAXES OTHER THAN INCOME	63,397	18,567	81,964	\$(18,146)	63,818	4,163	67,981
6 INCOME TAXES	13,219	42,362	55,581	\$(40,249)	15,332	33,248	48,580
7 TOTAL OPERATING EXPENSES	\$ 493,524	\$ 48,412	\$ 541,937	\$(45,979)	\$ 496,059	\$ 37,412	\$ 533,471
8 OPERATING INCOME	\$ 183,233	\$ 70,005	\$ 233,238	\$(63,185)	\$ 170,052	\$ 55,108	\$ 225,160
9 RATE BASE	\$ 1,941,534		\$ 1,932,374		\$ 1,933,939		\$ 1,933,939
RATE OF RETURN	8.41%		12.07%		8.79%		11.64%

COMPANY: SSU / ORANGE / UNIVERSITY SHORES
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 859,603	\$ 381,459	\$ 1,241,062	\$(364,793)	\$ 876,279	\$ 334,200	\$ 1,210,479
OPERATING EXPENSES						38.14%	
2 OPERATION AND MAINTENANCE	\$ 542,094	\$(14,139)	\$ 527,955	\$ 14,139	\$ 542,094	\$	\$ 542,094
3 DEPRECIATION	106,187	0	106,187	0	106,187		106,187
4 AMORTIZATION	(1,431)	0	(1,431)	0	(1,431)		(1,431)
5 TAXES OTHER THAN INCOME	105,414	35,511	140,924	\$(34,760)	106,164	15,039	121,203
6 INCOME TAXES	(48,316)	135,757	87,441	\$(131,651)	(44,410)	120,100	75,690
7 TOTAL OPERATING EXPENSES	\$ 703,948	\$ 157,129	\$ 861,078	\$(152,472)	\$ 706,604	\$ 135,139	\$ 843,743
8 OPERATING INCOME	\$ 155,655	\$ 224,330	\$ 379,988	\$(212,311)	\$ 167,675	\$ 199,061	\$ 368,735
9 RATE BASE	\$ 3,159,917		\$ 3,148,182		\$ 3,149,950		\$ 3,149,950
RATE OF RETURN	4.93%		12.07%		5.32%		11.64%

COMPANY: SSU / ORANGE / UNIVERSITY SHORES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	(116,238)	(364,783)
b) Adjustment to annualize miscellaneous revenues	7,175	0
c) Remove interim rate increase in Docket No. 900329.WS	0	0
TOTAL ADJUSTMENT	\$ (109,063)	\$ (364,783)
(2) OPERATION AND MAINTENANCE		
Reverse utility's adjustment to reclassify payroll taxes	\$ 12,517	\$ 14,139
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	(13,238)	(18,345)
b) Regulatory assessment fees related to revenue adjustment	(4,908)	(16,415)
TOTAL ADJUSTMENT	\$ (18,146)	\$ (34,760)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (40,249)	\$ (131,851)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 92,520	\$ 334,200
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 4,163	\$ 15,039
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 33,248	\$ 120,100

**RATE SCHEDULE
 WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: UNIVERSITY SHORES
 COUNTY: ORANGE
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.52	\$9.67	\$6.75	\$7.27	\$6.31
3/4"	\$8.28	\$14.51	\$10.13	\$10.90	\$9.47
1"	\$13.80	\$24.18	\$16.88	\$18.17	\$15.78
1-1/2"	\$27.59	\$48.35	\$33.75	\$36.32	\$31.55
2"	\$44.14	\$77.36	\$54.00	\$58.11	\$50.48
3"	\$88.29	\$154.72	\$108.00	\$116.24	\$100.96
4"	\$137.95	\$241.75	\$168.75	\$181.62	\$157.75
6"	\$275.89	\$483.50	\$337.49	\$363.24	\$315.49
Gallonge Charge per 1,000 G.	\$1.30	\$1.17	\$1.60	\$1.71	\$1.49

Private Fire Protection

5/8"x3/4"	---	\$3.22	---	---	---
3/4"	---	\$4.84	---	---	---
1"	---	\$8.06	---	---	---
1-1/2"	---	\$16.12	---	---	---
2"	\$14.72	\$25.79	\$18.01	\$19.38	\$16.83
3"	\$29.43	\$51.57	\$36.00	\$38.75	\$33.65
4"	\$45.98	\$80.58	\$56.25	\$60.54	\$52.58
6"	\$91.97	\$161.17	\$112.50	\$121.09	\$105.17
8"	\$147.15	\$257.87	\$180.00	\$193.74	\$168.27
10"	\$211.51	\$370.68	\$258.74	\$278.47	\$241.87

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$9.42	\$13.18	\$11.55	\$12.40	\$10.77
5 M	\$12.02	\$15.52	\$14.76	\$15.83	\$13.75
10 M	\$18.52	\$21.37	\$22.76	\$24.38	\$21.18

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.26	\$19.70	\$11.16	\$10.92	\$10.03
3/4"	\$7.26	\$29.55	\$13.11	\$10.92	\$10.03
1"	\$7.26	\$49.25	\$17.00	\$10.92	\$10.03
1-1/2"	\$7.26	\$98.50	\$26.75	\$10.92	\$10.03
2"	\$7.26	\$157.60	\$38.44	\$10.92	\$10.03
3"	\$7.26	\$315.20	\$69.62	\$10.92	\$10.03
4"	\$7.26	\$492.50	\$104.70	\$10.92	\$10.03
6"	\$7.26	\$985.00	\$202.15	\$10.92	\$10.03
Gallage Charge per 1,000 G.	\$2.36	\$2.15	\$3.41	\$3.55	\$3.26
Gallage Cap *	10M	10M	10M	10M	10M

Residential - RWO					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$22.19	\$41.20	\$32.58	\$33.38	\$30.65
3/4"	\$22.19	\$51.05	\$32.58	\$33.38	\$30.65
1"	\$22.19	\$70.75	\$32.58	\$33.38	\$30.65
1-1/2"	\$22.19	\$120.00	\$32.58	\$33.38	\$30.65
2"	\$22.19	\$179.10	\$32.58	\$33.38	\$30.65
3"	\$22.19	\$336.70	\$32.58	\$33.38	\$30.65
4"	\$22.19	\$514.00	\$32.58	\$33.38	\$30.65
6"	\$22.19	\$1,006.50	\$32.58	\$33.38	\$30.65
Gallage Charge per 1,000 G.	---	---	---	---	---

General Service - GS					
Base Facility Charge:			\$6.18		
Meter Size:			\$10.39		
5/8"x3/4"	\$7.26	\$19.70	\$11.16	\$10.92	\$10.03
3/4"	\$10.88	\$29.55	\$16.73	\$16.37	\$15.03
1"	\$18.13	\$49.25	\$27.87	\$27.28	\$25.04
1-1/2"	\$36.28	\$98.50	\$55.77	\$54.58	\$50.12
2"	\$58.04	\$157.60	\$89.22	\$87.32	\$80.18
3"	\$116.09	\$315.20	\$178.45	\$174.65	\$160.37
4"	\$181.37	\$492.50	\$278.81	\$272.86	\$250.54
6"	\$362.76	\$985.00	\$557.65	\$545.75	\$501.11
Gallage Charge per 1,000 G.	\$2.36	\$2.15	\$3.41	\$3.55	\$3.26

<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$14.34	\$26.15	\$21.39	\$21.57	\$19.81
5 M	\$19.06	\$30.45	\$28.21	\$28.67	\$26.33
Maximum Bill *	\$30.86	\$41.20	\$45.25	\$46.43	\$42.63

COMPANY: SSU / LAKE / VENETIAN VILLAGE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 21,060	\$ 7,211	\$ 28,271	(\$ 6,347)	\$ 21,924	\$ 6,367	\$ 28,291
OPERATING EXPENSES:						29.04%	
2 OPERATION AND MAINTENANCE	\$ 16,747	(\$ 693)	\$ 16,054	\$ 693	\$ 16,747	\$	\$ 16,747
3 DEPRECIATION	2,574	0	2,574	0	2,574		2,574
4 AMORTIZATION	327	0	327	0	327		327
5 TAXES OTHER THAN INCOME	1,834	962	2,596	(924)	1,672	287	1,959
6 INCOME TAXES	(1,244)	2,624	1,380	(2,333)	(953)	2,288	1,335
7 TOTAL OPERATING EXPENSES	\$ 20,037	\$ 2,893	\$ 22,930	(\$ 2,564)	\$ 20,368	\$ 2,574	\$ 22,941
8 OPERATING INCOME	\$ 1,023	\$ 4,318	\$ 5,341	(\$ 3,783)	\$ 1,558	\$ 3,792	\$ 5,350
9 RATE BASE	\$ 44,983	\$	\$ 44,320	\$	\$ 44,406	\$	\$ 44,408
RATE OF RETURN	2.28%		12.05%		3.51%		12.05%

COMPANY: SSU / LAKE / VENETIAN VILLAGE
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 33,158	\$ 7,473	\$ 40,631	(\$ 6,993)	\$ 33,638	\$ 6,847	\$ 40,485
OPERATING EXPENSES						20.36%	
2 OPERATION AND MAINTENANCE	\$ 25,964	(\$ 561)	\$ 25,403	\$ 561	\$ 25,964	\$	\$ 25,964
3 DEPRECIATION	2,934	0	2,934	0	2,934		2,934
4 AMORTIZATION	334	0	334	0	334		334
5 TAXES OTHER THAN INCOME	2,542	1,045	3,587	(1,024)	2,564	308	2,872
6 INCOME TAXES	(649)	2,645	1,996	(2,459)	(464)	2,461	1,997
7 TOTAL OPERATING EXPENSES	\$ 31,125	\$ 3,129	\$ 34,254	(\$ 2,922)	\$ 31,332	\$ 2,769	\$ 34,100
8 OPERATING INCOME	\$ 2,033	\$ 4,344	\$ 6,377	(\$ 4,071)	\$ 2,306	\$ 4,078	\$ 6,385
9 RATE BASE	\$ 53,601	\$	\$ 52,921	\$	\$ 52,992	\$	\$ 52,992
RATE OF RETURN	3.78%		12.05%		4.35%		12.05%

**COMPANY: SSU / LAKE / VENETIAN VILLAGE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991**

**SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1**

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (6,457)	\$ (6,988)
b) Adjustment to annualize miscellaneous revenues	110	(5)
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (6,347)	\$ (6,993)
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 693	\$ 561
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (638)	\$ (709)
b) Regulatory assessment fees related to revenue adjustment	(286)	(315)
	-----	-----
	\$ (924)	\$ (1,024)
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,333)	\$ (2,459)
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 6,367	\$ 6,847
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 287	\$ 308
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,288	\$ 2,461
	-----	-----

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: VENETIAN VILLAGE
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$10.21	\$7.11	\$7.74	\$7.82
3/4"	\$8.82	\$15.32	\$10.67	\$11.61	\$11.42
1"	\$14.70	\$25.53	\$17.78	\$19.35	\$19.04
1-1/2"	\$29.40	\$51.05	\$35.56	\$38.71	\$38.08
2"	\$47.04	\$81.68	\$56.90	\$61.93	\$60.93
3"	\$94.08	\$163.36	\$113.79	\$123.87	\$121.86
4"	\$147.00	\$255.25	\$177.80	\$193.54	\$190.40
6"	\$294.00	\$510.50	\$355.60	\$387.08	\$380.80
Gallage Charge per 1,000 G.	\$1.48	\$1.56	\$1.78	\$1.95	\$1.92
<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$10.32	\$14.89	\$12.45	\$13.59	\$13.37
5 M	\$13.28	\$18.01	\$16.02	\$17.48	\$17.20
10 M	\$20.68	\$25.81	\$24.92	\$27.23	\$26.79

**RATE SCHEDULE
WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: VENETIAN VILLAGE
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$13.10	\$17.47	\$17.00	\$19.71	\$15.77
3/4"	\$13.10	\$26.21	\$18.95	\$19.71	\$15.77
1"	\$13.10	\$43.68	\$22.84	\$19.71	\$15.77
1-1/2"	\$13.10	\$87.35	\$32.59	\$19.71	\$15.77
2"	\$13.10	\$139.76	\$44.28	\$19.71	\$15.77
3"	\$13.10	\$279.52	\$75.46	\$19.71	\$15.77
4"	\$13.10	\$436.75	\$110.54	\$19.71	\$15.77
6"	\$13.10	\$873.50	\$207.99	\$19.71	\$15.77
Gallage Charge per 1,000 G.	\$3.88	\$4.32	\$4.93	\$5.84	\$4.67
Gallage Cap *	10M	10M	10M	10M	10M
Residential - RWO					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$36.04	\$60.67	\$45.62	\$54.22	\$43.38
3/4"	\$36.04	\$69.41	\$45.62	\$54.22	\$43.38
1"	\$36.04	\$86.88	\$45.62	\$54.22	\$43.38
1-1/2"	\$36.04	\$130.55	\$45.62	\$54.22	\$43.38
2"	\$36.04	\$182.96	\$45.62	\$54.22	\$43.38
3"	\$36.04	\$322.72	\$45.62	\$54.22	\$43.38
4"	\$36.04	\$479.95	\$45.62	\$54.22	\$43.38
6"	\$36.04	\$916.70	\$45.62	\$54.22	\$43.38
Gallage Charge per 1,000 G.	---	---	---	---	---
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$13.10	\$17.47	\$17.00	\$19.71	\$15.77
3/4"	\$19.66	\$26.21	\$25.51	\$29.58	\$23.66
1"	\$32.75	\$43.68	\$42.49	\$49.27	\$39.42
1-1/2"	\$65.50	\$87.35	\$84.99	\$98.54	\$78.83
2"	\$104.80	\$139.76	\$135.98	\$157.66	\$126.13
3"	\$209.59	\$279.52	\$271.95	\$315.31	\$252.25
4"	\$327.49	\$436.75	\$424.93	\$492.69	\$394.15
6"	\$654.98	\$873.50	\$849.87	\$985.37	\$788.30
Gallage Charge per 1,000 G.					
All Gallons	\$3.88	\$4.32	\$4.93	\$5.84	\$4.67
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$24.74	\$30.43	\$31.79	\$37.22	\$29.78
5 M	\$32.50	\$39.07	\$41.65	\$48.89	\$39.12
Maximum Bill *	\$51.90	\$60.67	\$66.29	\$78.08	\$62.46

COMPANY: SSU / PUTNAM / WELAKA
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,677	\$ 2,992	\$ 16,669	\$ (2,303)	\$ 14,366	\$ 2,283	\$ 16,650
OPERATING EXPENSES:						15.89%	
2 OPERATION AND MAINTENANCE	\$ 10,472	\$ (412)	\$ 10,059	\$ 412	\$ 10,472	\$	\$ 10,472
3 DEPRECIATION	1,584	0	1,584	0	1,584		1,584
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,348	553	1,901	(523)	1,379	103	1,481
6 INCOME TAXES	(486)	1,092	606	(638)	(232)	621	589
7 TOTAL OPERATING EXPENSES	\$ 12,918	\$ 1,233	\$ 14,151	\$ (948)	\$ 13,203	\$ 923	\$ 14,126
8 OPERATING INCOME	\$ 759	\$ 1,759	\$ 2,519	\$ (1,355)	\$ 1,164	\$ 1,360	\$ 2,524
9 RATE BASE	\$ 21,912		\$ 20,896		\$ 20,948		\$ 20,948
RATE OF RETURN	3.47%		12.05%		5.56%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (2,473) \$	0
b) Adjustment to annualize miscellaneous revenues	170	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	-----	-----
	\$ (2,303) \$	0
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 412 \$	0
	-----	-----
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (419) \$	0
b) Regulatory assessment fees related to revenue adjustment	(104)	0
	-----	-----
	\$ (523) \$	0
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (838) \$	0
	-----	-----
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 2,283 \$	0
	-----	-----
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 103 \$	0
	-----	-----
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 821 \$	0
	-----	-----

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: WELAKA
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$8.83	\$6.82	\$7.36	\$6.51
3/4"	\$8.39	\$13.25	\$10.24	\$11.05	\$9.77
1"	\$13.98	\$22.08	\$17.06	\$18.41	\$16.27
1-1/2"	\$27.95	\$44.15	\$34.11	\$36.80	\$32.54
2"	\$44.72	\$70.64	\$54.58	\$58.88	\$52.06
3"	\$69.44	\$141.28	\$109.15	\$117.76	\$104.11
4"	\$139.75	\$220.75	\$170.55	\$183.99	\$162.68
6"	\$279.50	\$441.50	\$341.10	\$367.99	\$325.36
Gallage Charge per 1,000 G.	\$2.53	\$2.45	\$2.83	\$3.33	\$2.95
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$13.18	\$16.18	\$15.31	\$17.35	\$15.34
5 M	\$18.24	\$21.08	\$20.98	\$24.01	\$21.23
10 M	\$30.89	\$33.33	\$35.13	\$40.67	\$35.96

COMPANY: SSU / LAKE / WESTERN SHORES
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 44,028	\$ 11,531	\$ 55,559	\$ (10,917)	\$ 44,642	\$ 11,010	\$ 55,651
OPERATING EXPENSES:						24.86%	
2 OPERATION AND MAINTENANCE	\$ 26,441	\$ (1,289)	\$ 25,151	\$ 1,289	\$ 26,441	\$	\$ 26,441
3 DEPRECIATION	6,362	0	6,362	0	6,362		6,362
4 AMORTIZATION	(520)	0	(520)	0	(520)		(520)
5 TAXES OTHER THAN INCOME	3,418	1,606	5,024	(1,577)	3,446	495	3,942
6 INCOME TAXES	(222)	4,236	4,014	(4,090)	(76)	3,957	3,881
7 TOTAL OPERATING EXPENSES	\$ 35,479	\$ 4,553	\$ 40,031	\$ (4,379)	\$ 35,653	\$ 4,452	\$ 40,105
8 OPERATING INCOME	\$ 8,549	\$ 6,978	\$ 15,526	\$ (6,539)	\$ 8,986	\$ 6,558	\$ 15,546
9 RATE BASE	\$ 129,968		\$ 128,671		\$ 129,032		\$ 129,032
RATE OF RETURN	6.58%		12.05%		8.97%		12.05%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (11,412) \$	0
b) Adjustment to annualize miscellaneous revenues	495	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (10,917) \$	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,289 \$	0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,086) \$	0
b) Regulatory assessment fees related to revenue adjustment	(491)	0
	\$ (1,577) \$	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (4,090) \$	0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 11,010 \$	0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 495 \$	0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,957 \$	0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: WESTERN SHORES
 COUNTY: LAKE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.88	\$9.30	\$7.11	\$7.74	\$7.38
3/4"	\$8.82	\$13.95	\$10.67	\$11.61	\$11.07
1"	\$14.70	\$23.25	\$17.78	\$19.35	\$18.44
1 - 1/2"	\$29.40	\$46.50	\$35.56	\$38.71	\$36.89
2"	\$47.04	\$74.40	\$56.90	\$61.93	\$59.02
3"	\$94.08	\$148.80	\$113.79	\$123.87	\$118.04
4"	\$147.00	\$232.50	\$177.80	\$193.54	\$184.44
6"	\$294.00	\$465.00	\$355.60	\$387.08	\$368.88
Gallage Charge per 1,000 G.	\$1.48	\$1.57	\$1.78	\$1.95	\$1.86
Typical Residential Bills					
5/8" x 3/4" meter					
3 M	\$10.32	\$14.01	\$12.45	\$13.59	\$12.95
5 M	\$13.28	\$17.15	\$16.02	\$17.48	\$16.66
10 M	\$20.68	\$25.00	\$24.92	\$27.23	\$25.95

COMPANY: SSU / ORANGE / WESTMONT
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 34,291	\$ (5,477)	\$ 28,814	\$ 6,222	\$ 35,036	(8,230)	26,806
OPERATING EXPENSES:						-17.78%	
2 OPERATION AND MAINTENANCE	\$ 23,662	\$ (451)	\$ 23,210	\$ 451	\$ 23,662	\$	\$ 23,662
3 DEPRECIATION	1,383	0	1,383	0	1,383		1,383
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,800	201	2,101	(166)	1,933	(250)	1,652
6 INCOME TAXES	995	(664)	331	2,222	2,553	(2,236)	314
7 TOTAL OPERATING EXPENSES	\$ 27,939	\$ (914)	\$ 27,024	\$ 2,506	\$ 29,530	(2,519)	27,011
8 OPERATING INCOME	\$ 8,352	\$ (4,563)	\$ 1,780	\$ 3,716	\$ 5,506	(3,711)	1,795
9 RATE BASE	\$ 75,622		\$ 15,884		\$ 15,941		\$ 15,941
RATE OF RETURN	8.40%		11.27%		34.54%		11.26%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ 6,192	\$ 0
b) Adjustment to annualize miscellaneous revenues	30	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ 6,222	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 451	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (448)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	280	0
	\$ (168)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ 2,222	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ (6,230)	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ (280)	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,239)	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: WESTMONT
 COUNTY: ORANGE
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$9.15	\$6.92	\$10.38	\$12.05	\$9.15
3/4"	\$13.73	\$10.38	\$15.58	\$18.08	\$13.73
1"	\$22.88	\$17.30	\$25.96	\$30.12	\$22.88
1-1/2"	\$45.74	\$34.60	\$51.90	\$60.22	\$45.74
2"	\$73.19	\$55.36	\$83.05	\$96.36	\$73.19
3"	\$146.38	\$110.72	\$166.09	\$192.72	\$146.38
4"	\$228.71	\$173.00	\$259.51	\$301.12	\$228.71
6"	---	\$346.00	---	---	---
Gallage Charge per 1,000 G.	\$1.82	\$2.11	\$2.12	\$2.40	\$1.82

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$14.61	\$13.25	\$16.74	\$19.24	\$14.61
5 M	\$18.25	\$17.47	\$20.99	\$24.03	\$18.25
10 M	\$27.35	\$28.02	\$31.59	\$36.01	\$27.35

COMPANY: SSU / OSCBOLA / WINDSONG
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 24,760	\$ 10,777	\$ 35,537	(\$ 9,560)	\$ 25,977	\$ 6,220	\$ 35,198
OPERATING EXPENSES:	35.80%						
2 OPERATION AND MAINTENANCE	\$ 17,808	(\$ 481)	\$ 17,427	\$ 481	\$ 17,908	\$	\$ 17,808
3 DEPRECIATION	3,807	0	3,807	0	3,807		3,807
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,087	1,221	4,288	(1,188)	3,122	415	3,537
6 INCOME TAXES	(2,122)	3,808	1,686	(3,390)	(1,704)	3,314	1,610
7 TOTAL OPERATING EXPENSES	\$ 22,681	\$ 4,548	\$ 27,208	(\$ 4,079)	\$ 23,133	\$ 3,728	\$ 26,863
8 OPERATING INCOME	\$ 2,089	\$ 6,228	\$ 8,328	(\$ 5,485)	\$ 2,844	\$ 5,483	\$ 8,337
9 RATE BASE	\$ 75,638		\$ 73,862		\$ 74,023		\$ 74,023
RATE OF RETURN	2.78%		11.28%		3.84%		11.28%

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (9,865)	\$ 0
b) Adjustment to annualize miscellaneous revenues.	305	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (9,560)	0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 481	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (736)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(430)	0
	\$ (1,166)	0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (3,390)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 9,223	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 415	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 3,314	\$ 0

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: WINDSONG
 COUNTY: OSCEOLA
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.67	\$15.24	\$6.90	\$7.47	\$7.75
3/4"	\$8.51	\$22.86	\$10.36	\$11.20	\$11.63
1"	\$14.18	\$38.10	\$17.26	\$18.67	\$19.38
1-1/2"	\$28.35	\$76.20	\$34.51	\$37.33	\$38.75
2"	\$45.36	\$121.92	\$55.22	\$59.72	\$62.00
3"	\$90.72	\$243.84	\$110.43	\$119.44	\$124.00
4"	\$141.75	\$381.00	\$172.55	\$186.63	\$193.75
6"	\$283.50	\$762.00	\$345.10	\$373.26	\$387.49
Gallonage Charge per 1,000 G.	\$2.33	\$2.06	\$2.63	\$3.07	\$3.18
<u>Typical Residential Bills</u>					
<u>5/8" x 3/4" meter</u>					
3 M	\$12.66	\$21.42	\$14.79	\$16.67	\$17.30
5 M	\$17.32	\$25.54	\$20.06	\$22.80	\$23.67
10 M	\$28.97	\$35.84	\$33.21	\$38.14	\$39.60

COMPANY: SSU / DUVAL / WOODMERE
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 212,207	\$ 45,355	\$ 257,563	(47,861)	\$ 209,702	\$ 47,405	\$ 257,107
OPERATING EXPENSES:						22.61%	
2 OPERATION AND MAINTENANCE	\$ 148,872	(4,487)	\$ 142,375	4,487	\$ 148,872	\$	\$ 148,872
3 DEPRECIATION	34,413	0	34,413	0	34,413		34,413
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	25,654	6,841	32,295	(6,754)	25,542	2,133	27,875
6 INCOME TAXES	(9,827)	16,358	6,531	(17,438)	(10,907)	17,036	6,129
7 TOTAL OPERATING EXPENSES	\$ 187,113	\$ 18,502	\$ 215,615	(19,695)	\$ 195,920	\$ 19,189	\$ 215,089
8 OPERATING INCOME	\$ 15,094	\$ 28,853	\$ 41,948	(28,188)	\$ 13,761	\$ 28,236	\$ 42,017
9 RATE BASE	\$ 385,465		\$ 380,994		\$ 381,558		\$ 381,558
RATE OF RETURN	4.13%		11.82%		3.81%		11.82%

COMPANY: SSU / DUVAL / WOODMERE
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-B
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 382,637	\$ 335,084	\$ 697,701	(329,024)	\$ 368,677	\$ 325,908	\$ 684,585
OPERATING EXPENSES						88.40%	
2 OPERATION AND MAINTENANCE	\$ 390,728	(7,285)	\$ 383,443	7,285	\$ 390,728	\$	\$ 390,728
3 DEPRECIATION	70,295	0	70,295	0	70,295		70,295
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	43,660	25,480	69,121	(25,188)	43,933	14,666	58,598
6 INCOME TAXES	(87,275)	119,354	32,079	(117,100)	(85,021)	117,120	32,099
7 TOTAL OPERATING EXPENSES	\$ 417,408	\$ 137,549	\$ 554,959	(135,023)	\$ 419,936	\$ 131,786	\$ 551,722
8 OPERATING INCOME	\$ (54,772)	\$ 197,514	\$ 142,742	(194,001)	\$ (51,258)	\$ 184,121	\$ 142,883
9 RATE BASE	\$ 1,233,783		\$ 1,228,420		\$ 1,229,328		\$ 1,228,328
RATE OF RETURN	-4.44%		11.82%		-4.17%		11.82%

COMPANY: SSU / DUVAL / WOODMERE
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement.	\$ (47,851)	\$ (329,024)
b) Adjustment to annualize miscellaneous revenues.	(10)	0
c) Remove interim rate increase in Docket No. 900329-WS	0	0
	\$ (47,861)	\$ (329,024)
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 4,497	\$ 7,265
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (4,600)	\$ (10,382)
b) Regulatory assessment fees related to revenue adjustment	(2,154)	(14,806)
	\$ (6,754)	\$ (25,188)
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (17,438)	\$ (117,100)
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 47,405	\$ 325,908
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 2,133	\$ 14,666
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 17,036	\$ 117,120

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: WOODMERE
 COUNTY: DUVAL
 TEST YEAR ENDED: December 31, 1991

	<u>Monthly Rates</u>				
	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.03	\$8.13	\$6.26	\$6.62	\$6.19
3/4"	\$7.55	\$12.20	\$9.40	\$9.94	\$9.29
1"	\$12.58	\$20.33	\$15.66	\$16.56	\$15.47
1 - 1/2"	\$25.15	\$40.65	\$31.31	\$33.11	\$30.93
2"	\$40.24	\$65.04	\$50.10	\$52.98	\$49.49
3"	\$80.48	\$130.08	\$100.19	\$105.96	\$98.98
4"	\$125.75	\$203.25	\$156.55	\$165.56	\$154.66
6"	\$251.50	\$406.50	\$313.10	\$331.12	\$309.32
Gallage Charge per 1,000 G.	\$0.65	\$0.66	\$0.95	\$0.86	\$0.80

	<u>Typical Residential Bills</u>				
<u>5/8" x 3/4" meter</u>					
3 M	\$6.98	\$10.11	\$9.11	\$9.19	\$8.58
5 M	\$8.28	\$11.43	\$11.02	\$10.90	\$10.18
10 M	\$11.53	\$14.73	\$15.77	\$15.18	\$14.18

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: WOODMERE
 COUNTY: DUVAL
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$7.48	\$18.75	\$11.38	\$11.25	\$14.09
3/4"	\$7.48	\$28.13	\$11.38	\$11.25	\$14.09
1"	\$7.48	\$46.88	\$11.38	\$11.25	\$14.09
1-1/2"	\$7.48	\$93.75	\$11.38	\$11.25	\$14.09
2"	\$7.48	\$150.00	\$11.38	\$11.25	\$14.09
3"	\$7.48	\$300.00	\$11.38	\$11.25	\$14.09
4"	\$7.48	\$468.75	\$11.38	\$11.25	\$14.09
6"	\$7.48	\$937.50	\$11.38	\$11.25	\$14.09
Gallage Charge per 1,000 G.	\$1.65	\$2.57	\$2.70	\$2.48	\$3.11
Gallage Cap *	8M	10M	8M	8M	8M
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.48	\$18.75	\$11.38	\$11.25	\$14.09
3/4"	\$11.22	\$28.13	\$17.07	\$16.88	\$21.14
1"	\$18.70	\$46.88	\$28.44	\$28.13	\$35.23
1-1/2"	\$37.40	\$93.75	\$56.89	\$56.27	\$70.46
2"	\$59.84	\$150.00	\$91.02	\$90.03	\$112.74
3"	\$119.68	\$300.00	\$182.04	\$180.05	\$225.48
4"	\$187.00	\$468.75	\$284.44	\$281.33	\$352.31
6"	\$374.00	\$937.50	\$568.89	\$562.66	\$704.61
Gallage Charge per 1,000 G.	\$1.98	\$2.57	\$3.24	\$2.98	\$3.73
<u>Typical Residential Bills</u>					
5/8" x 3/4" meter					
3 M	\$12.43	\$26.46	\$19.48	\$18.70	\$23.42
5 M	\$15.73	\$31.60	\$24.88	\$23.68	\$29.64
Maximum Bill *	\$20.68	\$44.45	\$32.97	\$31.11	\$38.96

COMPANY: SSU / PUTNAM / WOOTENS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
 DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,208	\$ 5,558	\$ 7,767	\$ (5,518)	\$ 2,251	\$ 4,546	\$ 8,786
OPERATING EXPENSES:						201.83%	
2 OPERATION AND MAINTENANCE	\$ 5,140	\$ (121)	\$ 5,020	\$ 121	\$ 5,141	\$	\$ 5,141
3 DEPRECIATION	325	0	325	0	325		325
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,052	442	1,494	(440)	1,054	205	1,258
6 INCOME TAXES	(1,808)	1,998	187	(2,481)	(2,304)	1,833	(671)
7 TOTAL OPERATING EXPENSES	\$ 4,709	\$ 2,317	\$ 7,026	\$ (2,811)	\$ 4,215	\$ 1,838	\$ 6,053
8 OPERATING INCOME	\$ (2,500)	\$ 3,240	\$ 741	\$ (2,705)	\$ (1,965)	\$ 2,707	\$ 742
9 RATE BASE	\$ 7,328	\$	\$ 6,148	\$	\$ 6,161	\$	\$ 6,161
RATE OF RETURN	-34.12%		12.05%		-31.88%		12.05%

COMPANY: SSU / PUTNAM / WOOTENS
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3--C
 DOCKET NO. 920199--WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (5,536)	\$ 0
b) Adjustment to annualize miscellaneous revenues	20	
c) Remove interim rate increase in Docket No. 900329--WS		
	\$ (5,516)	\$ 0
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 121	\$ 0
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (192)	\$ 0
b) Regulatory assessment fees related to revenue adjustment	(248)	0
	\$ (440)	\$ 0
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (2,491)	\$ 0
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 4,545	\$ 0
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 205	\$ 0
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 1,633	\$ 0

RATE SCHEDULE
WATER

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: WOOTENS
 COUNTY: PUTNAM
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
<u>Residential and General Service</u>					
Base Facility Charge:	Restated to Monthly				
Meter Size:					
5/8"x3/4"	\$5.59	\$10.28	\$6.82	\$7.36	\$17.16
3/4"	\$8.39	\$15.42	\$10.24	\$11.05	\$25.76
1"	\$13.98	\$25.70	\$17.06	\$18.41	\$42.92
1 - 1/2"	\$27.95	\$51.40	\$34.11	\$36.80	\$85.80
2"	\$44.72	\$82.24	\$54.58	\$58.88	\$137.29
3"	\$89.44	\$164.48	\$109.15	\$117.76	\$274.57
4"	\$139.75	\$257.00	\$170.55	\$183.99	\$429.02
6"	\$279.50	\$514.00	\$341.10	\$367.99	\$858.04
Gallonge Charge per 1,000 G.	\$2.53	\$3.83	\$2.83	\$3.33	\$7.77

Typical Residential Bills

<u>5/8" x 3/4" meter</u>					
3 M	\$13.18	\$21.77	\$15.31	\$17.35	\$40.46
5 M	\$18.24	\$29.43	\$20.98	\$24.01	\$56.00
10 M	\$30.89	\$48.58	\$35.13	\$40.67	\$94.83

COMPANY: SSU / PASCO / ZEPHYR SHORES
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 49,569	\$ 32,434	\$ 82,004	(\$ 28,825)	\$ 52,179	\$ 29,889	\$ 82,067
OPERATING EXPENSES:						57.28%	
2 OPERATION AND MAINTENANCE	\$ 52,859	(\$ 1,928)	\$ 50,931	\$ 1,928	\$ 52,859	\$	\$ 52,859
3 DEPRECIATION	8,513	0	8,513	0	8,513		8,513
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,361	3,266	8,627	(\$ 3,148)	5,479	1,345	8,824
6 INCOME TAXES	(\$ 9,129)	11,758	2,629	(\$ 10,832)	(\$ 8,203)	10,741	2,538
7 TOTAL OPERATING EXPENSES	\$ 57,603	\$ 13,096	\$ 70,699	\$ 129,346	\$ 58,647	\$ 12,066	\$ 70,733
8 OPERATING INCOME	\$ (\$ 6,034)	\$ 19,339	\$ 11,305	(\$ 159,171)	(\$ 6,468)	\$ 17,803	\$ 11,334
9 RATE BASE	\$ 103,443		\$ 100,396		\$ 100,637		\$ 100,637
RATE OF RETURN	-7.77%		11.26%		-6.43%		11.26%

COMPANY: SSU / PASCO / ZEPHYR SHORES
STATEMENT OF WASTEWATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-A
DOCKET NO. 920199-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 35,233	\$ 53,889	\$ 89,103	(\$ 53,642)	\$ 35,461	\$ 53,289	\$ 89,730
OPERATING EXPENSES:						150.22%	
2 OPERATION AND MAINTENANCE	\$ 65,474	(\$ 2,273)	\$ 63,201	\$ 2,273	\$ 65,474	\$	\$ 65,474
3 DEPRECIATION	7,232	0	7,232	0	7,232		7,232
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,903	5,019	9,922	(\$ 5,008)	4,913	2,397	7,310
6 INCOME TAXES	(\$ 18,004)	19,358	1,354	(\$ 19,211)	(\$ 17,857)	19,143	1,286
7 TOTAL OPERATING EXPENSES	\$ 59,605	\$ 22,104	\$ 81,709	(\$ 21,947)	\$ 59,762	\$ 21,540	\$ 81,302
8 OPERATING INCOME	\$ (24,372)	\$ 31,786	\$ 7,394	(\$ 31,895)	(\$ 24,302)	\$ 31,729	\$ 7,426
9 RATE BASE	\$ 71,161		\$ 65,995		\$ 65,949		\$ 65,949
RATE OF RETURN	-34.25%		11.26%		-36.85%		11.26%

COMPANY: SSU / PASCO / ZEPHYR SHORES
 ADJUSTMENTS TO OPERATING STATEMENTS
 TEST YEAR ENDED DECEMBER 31, 1991

SCHEDULE NO. 3-C
 DOCKET NO. 920199-WS
 PAGE 1 OF 1

EXPLANATION	WATER	WASTEWATER
(1) OPERATING REVENUES		
a) Reverse revenue increase that the utility contends is needed to achieve its revenue requirement	\$ (30,420)	\$ (53,643)
b) Adjustment to annualize miscellaneous revenues	595	1
c) Remove interim rate increase in Docket No. 900329-WS		
	----- \$ (29,825)	----- \$ (53,642)
	=====	=====
(2) OPERATING EXPENSES		
Reverse utility's adjustment to reclassify payroll taxes	\$ 1,928	\$ 2,273
	=====	=====
(3) TAXES OTHER THAN INCOME TAXES		
a) Reverse utility's adjustment to reclassify payroll taxes	\$ (1,806)	\$ (2,595)
b) Regulatory assessment fees related to revenue adjustment	(1,342)	(2,414)
	-----	-----
	\$ (3,148)	\$ (5,009)
	=====	=====
(4) INCOME TAXES		
Income taxes related to adjusted income	\$ (10,832)	\$ (19,211)
	=====	=====
(5) OPERATING REVENUES		
Additional revenues for receipt of compensatory earnings	\$ 29,889	\$ 53,269
	=====	=====
(6) TAXES OTHER THAN INCOME TAXES		
Regulatory assessments fees related to revenue adjustment	\$ 1,345	\$ 2,397
	=====	=====
(7) INCOME TAXES		
Income taxes related to adjusted income	\$ 10,741	\$ 19,143
	=====	=====

**RATE SCHEDULE
WATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
SYSTEM: ZEPHYR SHORES
COUNTY: PASCO
TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential and General Service – RG1					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.90	\$6.27	\$7.13	\$7.77	\$9.40
3/4"	\$8.83	\$9.41	\$10.68	\$11.63	\$14.06
1"	\$14.73	\$15.68	\$17.81	\$19.39	\$23.46
1-1/2"	\$29.44	\$31.35	\$35.60	\$38.76	\$46.89
2"	\$47.13	\$50.16	\$56.99	\$62.05	\$75.06
3"	\$94.26	\$100.32	\$113.97	\$124.10	\$150.12
4"	\$147.29	\$156.75	\$178.09	\$193.92	\$234.58
6"	\$294.59	\$313.50	\$356.19	\$387.86	\$469.17
Gallonge Charge per 1,000 G.					
0 – 4,000 gallons	---	---	---	---	---
Over 4,000 gallons	\$0.87	---	\$1.17	\$1.15	\$1.39
All Gallonge	---	\$1.99	---	---	---

Residential and General Service – RG2

Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$7.44	\$6.27	\$8.67	\$9.80	\$11.85
3/4"	\$11.16	\$9.41	\$13.01	\$14.69	\$17.77
1"	\$18.60	\$15.68	\$21.68	\$24.49	\$29.62
1-1/2"	\$37.19	\$31.35	\$43.35	\$48.96	\$59.23
2"	\$59.92	\$50.16	\$69.78	\$78.89	\$95.43
3"	\$119.07	\$100.32	\$138.78	\$156.77	\$189.63
4"	\$186.04	\$156.75	\$216.84	\$244.94	\$296.29
6"	\$372.08	\$313.50	\$433.68	\$489.88	\$592.59
8"	---	\$501.60	---	---	---
10"	---	\$721.05	---	---	---
Gallonge Charge per 1,000 G.					
0 – 4,000 gallons	---	---	---	---	---
Over 4,000 gallons	\$1.09	---	\$1.39	\$1.44	\$1.74
All Gallonge	---	\$1.99	---	---	---

Private Fire Protection

5/8"x3/4"	---	\$2.09	---	---	---
3/4"	---	\$3.14	---	---	---
1"	---	\$5.23	---	---	---
1-1/2"	---	\$10.45	---	---	---
2"	\$13.86	\$16.72	\$17.15	\$18.25	\$22.07
3"	\$27.71	\$33.44	\$34.28	\$36.48	\$44.13
4"	\$43.30	\$52.25	\$53.57	\$57.01	\$68.96
6"	\$86.59	\$104.50	\$107.12	\$114.00	\$137.91

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$5.90	\$12.24	\$7.13	\$7.77	\$9.40
5 M	\$6.77	\$16.22	\$8.30	\$8.91	\$10.78
10 M	\$11.12	\$26.17	\$14.16	\$14.64	\$17.71

**RATE SCHEDULE
 WASTEWATER**

UTILITY: Southern States Utilities, Inc./Deltona Utilities, Inc.
 SYSTEM: ZEPHYR SHORES
 COUNTY: PASCO
 TEST YEAR ENDED: December 31, 1991

Monthly Rates

	<u>Current</u>	<u>Utility Requested Interim</u>	<u>Staff Recommended Interim</u>	<u>Staff Alternate Interim</u>	<u>Staff Required System Rates</u>
Residential					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.69	\$7.91	\$9.59	\$8.56	\$14.24
3/4"	\$5.69	\$11.97	\$9.59	\$8.56	\$14.24
1"	\$5.69	\$19.78	\$9.59	\$8.56	\$14.24
1-1/2"	\$5.69	\$39.55	\$9.59	\$8.56	\$14.24
2"	\$5.69	\$63.28	\$9.59	\$8.56	\$14.24
3"	\$5.69	\$126.56	\$9.59	\$8.56	\$14.24
4"	\$5.69	\$197.75	\$9.59	\$8.56	\$14.24
6"	\$5.69	\$395.50	\$9.59	\$8.56	\$14.24
Gallage Charge per 1,000 G.	---	\$2.41	---	---	---
Gallage Cap *	N/A	10M	N/A	N/A	N/A

General Service

Base Facility Charge:					
Meter Size:					
5/8"x3/4"	\$5.69	\$7.91	\$9.59	\$8.56	\$14.24
3/4"	\$8.53	\$11.87	\$14.38	\$12.83	\$21.34
1"	\$14.22	\$19.78	\$23.96	\$21.39	\$35.58
1-1/2"	\$28.46	\$39.55	\$47.95	\$42.82	\$71.21
2"	\$45.54	\$63.28	\$76.72	\$68.51	\$113.95
3"	\$91.02	\$126.56	\$153.38	\$136.93	\$227.75
4"	\$142.23	\$197.75	\$239.67	\$213.98	\$355.89
6"	\$284.45	\$395.50	\$479.34	\$427.94	\$711.76
Gallage Charge per 1,000 G.	---	\$2.41	---	---	---

Typical Residential Bills

5/8" x 3/4" meter					
3 M	\$5.69	\$15.14	\$9.59	\$8.56	\$14.24
5 M	\$5.69	\$19.96	\$9.59	\$8.56	\$14.24
Maximum Bill *	\$5.69	\$32.01	\$9.59	\$8.56	\$14.24