

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for rate increase in Brevard, Charlotte, Lee, Citrus, Clay, Duval Highlands, Lake, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, Volusia, and Washington Counties by SOUTHERN STATES UTILITIES, INC., Collier County by MARCO SHORES UTILITIES (Deltona); Hernando County by SPRING HILL UTILITIES (Deltona); and Volusia County by DELTONA LAKES UTILITIES (Deltona).

Docket No. 920199-WS

Order No.
PSC-93-0423-FOF-WS
Issued: 3-22-93

COVA'S MOTION FOR RECONSIDERATION

Cypress and Oak Villages Association ("COVA") of Homosassa hereby moves for reconsideration of PSC Order No. 93-0423-FOF-WS, issued March 22, 1993 and as grounds for this motion would state:

1. Neither COVA nor any of the customers of Southern States Utilities were given adequate notice of the issue of statewide uniform rates and the criteria that would be considered by the PSC and its staff in authorizing uniform statewide rates.

(a) The company's minimum filing requirements did not request uniform rates.

(b) The billing insert sent to customers did not advise them of the manner in which the rate adjustment would affect them;

(c) The information distributed to the news media was misleading;

(d) The PSC has issued numerous orders requiring rule-making prior to imposition of uniform rates, and discussing the factors that should be considered before adopting uniform rates, but departed from those rulings in the present case, without

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PSC RECORDS/REPORTING

adequate notice to persons relying on prior rulings in Order Nos. 21202, 21631 and 24715.

(e) No party to this case, other than PSC staff, advocated uniform rates, and the staff did not give notice that it would advocate uniform rates at the hearing.

(f) COVA as an intervenor received schedules showing the impact of uniform rates only upon receipt of the PSC staff recommendation after the formal hearing, and after COVA had submitted all allowable evidence and briefs.

2. The PSC lacks statutory authority to set rates across system boundaries on a statewide, uniform basis. Even if the PSC had statutory authority to do so, its current reasoning constitutes a reversal of many years of statutory interpretation, of which the legislature presumptively approved in light of its failure to amend the statute to call for uniform rates. Brennan v. General Telephone Co. of Florida; 488 F.2d 157 (5th Cir. 1973); Austin v. Austin, 350 So.2d 102 (Fla. 1st DCA 1977), cert. denied 357 So.2d 184.

3. The present order may be characterized as "free wheeling policy making." Agency policy is properly established only through rule making proceedings, as the commission has recognized in the prior orders directing staff to initiate rulemaking. MacDonald v. Division of Banking and Finance, 360 So.2d 1116 (Fla. 1st DCA 1979).

4. As it applies to the Sugarmill Woods water and sewer system, the implementation of statewide uniform rates is in

violation of the doctrine of administrative res judicata. In Docket No. 88-1339-WS, COVA intervened on behalf of customers in Sugarmill Woods, to challenge the transfer of the Twin County Utility system to Southern States Utilities based on the potential implementation of countywide uniform rates, which would be prejudicial to COVA members in light of their high service availability fees (CIAC). The Commission disregarded COVA's concern on the basis that "we do not find it appropriate at this time to combine this system with other Southern States systems for rate making purposes." Order No. 21631, Page 9. In contemporaneous rule making proceedings, of which the customers and or COVA received notice, the commission indicated that it would address the subject of uniform statewide rates through rule making proceedings, Order No. 21202.

5. The commission's "policy" to encourage larger utilities to acquire small, troubled utilities has not been adopted through proper proceedings, and if squarely addressed, would be shown to be a policy that results in unfair, unreasonable and discriminatory rates on a statewide uniform basis. These acquisitions always work to the existing customers' detriment. Every time a new substandard system is acquired, it harms current customers of the utility because the cost of improving the system will be spread among them. The policy is therefore arbitrary and capricious and contrary to §367.081, F.S. Examples of this effect are shown on Schedule 8 attached.

6. There was no evidence before the commission to support its

findings concerning administrative efficiencies, rate stability, avoidance of rate shock, savings on rate case expense, economies of scale, and reduction of administrative expenses. There was no notice that uniform rates would be adopted on these criteria, and thus, no effective opportunity to defend. The only factor that supports uniform rates is "ease of implementation," which is staff's way of expressing a desire to reduce its workload.

7. There was no evidence supporting the commission's finding or conclusion that no customers would be harmed by the imposition of uniform rates. As the attached schedules show, customers of Sugarmill Woods will pay additional charges of more than \$350 per year, \$660,000 total, to subsidize other customers.

8. The rates adopted are inherently unfair, unreasonable and discriminatory as to Sugarmill Woods:

(a) The average customers in Sugarmill Woods would pay \$753.84 annually, under statewide rates, as compared to \$447.24 for stand alone rates. In addition, the record shows that the Citrus County Property Appraiser, Ron Schultz, is attempting to correct an error in assessment for the test year, which will lower the average annual stand-alone rates to \$387.24. Thus, with uniform rates, each Sugarmill Woods customer will be paying more than \$350.00 per year to subsidize other utilities. See attached Schedules 4 and 5.

(b) The increased revenue from Sugarmill Woods brings SSU's return on rate base up from 10.67 percent to 57.22 percent for water. The sewer system has a negative rate base, but Sugarmill Woods customers will be paying \$284,904 to SSU, an

infinite rate of return. COVA's comparison worksheets of CIAC vs. Subsidy are attached as Schedule 1 (water) and Schedule 2 (sewer) and show that the total subsidy cost to Sugarmill Woods customers is \$528,871 (without considering the property tax reduction -- approximately \$130,000 -- described above), or 13.19 percent of the overall subsidy of \$4,809,077. The annual subsidy per Sugarmill Woods customer exceeds the net CIAC per customer of several of the subsidized systems, in many instances those whose net CIAC appear to consist of nominal tap-in fees.

(c) The attached acquisition information report from SSU which shows rate base at transfer (Schedule 8) shows that the annual subsidy being credited to some of the acquired systems exceeds the rate base at transfer and/or the purchase price paid by SSU.

(d) The proposed rates do not avoid "rate shock" for customers in Sugarmill Woods, whose rates will be increased dramatically with no corresponding benefit to their utility system. The customers who benefit and avoid rate shock, will be those whose systems need major capital improvements due to past inadequate funding (i.e. low CIAC and/or rates) which also benefitted those customers.

9. As shown above, Sugarmill Woods customers have kept their rates low through CIAC, paid to the developer for hook-up or as part of the purchase price of their homes. The present order deprived Sugarmill Woods' customers of the benefit of their investment in their own utility system, and effectively takes away

a significant portion of the property values of their homes. The large amounts of CIAC paid by these customers were to be allocated to the local utility system only. The Supreme Court has held that impact fees, which are the municipal equivalent of CIAC, are allowable only when allocated to a specific project or plant benefitting the property owners bearing the financial impact of the fees. Contractor and Builders Association v. City of Dunedin, 329 So.2d 314, 320 (Fla. 1976).

10. The application of statewide uniform rates to Sugarmill Woods may also be viewed as an impairment of contract rights. At the time of purchase, the sales contracts and disclosure statements for these homes stated that their purchase price included the costs of the water and sewer systems. The customers subsequently enforced this representation in Docket No. 840206.

11. The commission has stated, in prior orders on this docket, that the Office of the Public Counsel (OPC) is representing all of the affected customers on the issue of statewide uniform rates. The OPC has an inherent conflict of interest on this issue since some of its customers will benefit financially to the detriment of others. ("A lawyer shall not represent a client if the representation will be directly adverse to the interests of another client. . . ." Rule 4-1.7, Florida Bar, Rules of Professional Conduct). The ruling on statewide uniform rates will also bar effective intervention of local homeowners groups by diluting their return on savings achieved. Thus, the PSC has effectively killed the customers' representation both by the OPC

and customer groups such as COVA. COVA has consistently intervened in the rate cases involving Sugarmill Woods, and its track record has been good. In every instance, COVA, has saved its membership and other residents substantial amounts on their water and sewer bills, above and beyond any savings achieved by OPC or PSC staff. For example:

(a) The 1981 rate case was staff assisted, but COVA had an impact that increased imputed funds in the CIAC account.

(b) COVA again intervened in the 1985 rate case and was able to lower the used and useful for water distribution and was able to impute CIAC of \$422,090 to cover terms in land sales contracts that stated the price of a lot included the water system. In the appeal process, COVA negotiated a private settlement with the utility that resulted in a significant reduction in water charges. COVA also successfully obtained a gallonage cap reduction for wastewater.

(c) COVA intervened in the 1988 transfer of the system to SSU and obtained another increase to CIAC as well as an order to increase water plant capacity through the installation of new wells.

(d) COVA intervened in the last SSU rate case, Docket No. 9003329-WS and its participation is at least partly responsible for the order denying the rate increase. COVA hired outside counsel (at great expense) to represent them in the appeal of this case.

(e) In the instant rate case, COVA discovered and presented evidence concerning the overpayment of property taxes,

and had meaningful input on a number of other issues.

One of the ultimate effects of uniform rates will be to take homeowner groups like COVA "out of the loop" because any cost savings resulting from such participation will be spread of 127 utilities. The Commission failed to consider this important factor.

12. The record shows that uniform statewide rates create a disincentive to the owner to operate each system efficiently by concealing the financial effects of mismanagement. When combined with neutralization of customer activists such as COVA, this result is particularly insidious. For example, after COVA uncovered the massive error in property taxation on the Sugarmill Woods system, SSU refused to provide the property appraiser with information necessary to correct it. Property Appraiser Schultz observed, "In my several years as a property appraiser, I have not previously encountered such institutional disdain for a potential refund." (Exhibit 9).

Since property taxes are a "pass through" item under PSC rules, and the PSC refused, in the present order, to involve itself in the tax issue raised by COVA or to hold back funds pending a potential tax refund, the customers are left helpless.

13. The order states, as to property taxes on non-used-and-useful plant, that "it would be erroneous to reduce property taxes by the non-used-and-useful ratio unless the utility is taxed at the same ratio on all its property." This conclusion makes no sense. In Citrus County, non-used-and-useful is taxed at 60%. It would be

a simple mathematical calculation to determine the taxes applicable to this property (which as the order observes, does not benefit current customers and should not be included in operating expense). The position stated in the order is inconsistent with Rule 25-30.425 which requires the utility to provide the non-used-and-useful property tax information for a simple pass-through rate adjustment. Why should the utility not be required to present the information in a rate case?

Here, COVA (not SSU) presented the non-used-and useful-tax information, which should have reduced their individual utility bills by \$4.75 per month on a stand alone basis. Under statewide rates, however, it means almost nothing to the individual ratepayer. The order thus leaves SSU with a continued disincentive for being aggressive in trying to control property taxes, as the PSC has announced it will not scrutinize this expense.

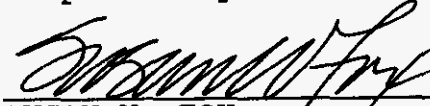
The order also contains errors in calculation: Page 86 of the order states that property taxes for non-used-and-useful were removed from test year expenses and included in AFPI. This is not true for Sugarmill Woods. There was no adjustment for the water system, and only a small adjustment for the sewer system. page 87 of the order contains inaccurate figures for the Citrus County tax increases on Sugarmill Woods; the total increase for 1989 and 1990 and \$139,724.

These errors are significant to ratepayers on a stand alone basis, insignificant on a statewide basis, thus discouraging a COVA appeal. This creates further doubt concerning the conclusion that

statewide rates will result in cost savings that will benefit the customer. Rather, it removes the incentive to strive for economic efficiency while simultaneously stifling effective customer participation.

WHEREFORE, COVA requests the commission to reconsider Order No. 93-0423-FOF-WS issued 3-22-93.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing has been furnished by U.S. Mail this 2nd day of April, 1993 to the following persons:

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SSU RATE CASE - WATER

Prepared By: BLH Date: Approved By: _____

DOCKET No. 920199-WIS

FEB 1993

Prepared By: Approved By: Initials Date

COMPARISON CIAC vs SUBSIDY

SHEET 1 OF 3

1	2	3	4	5	6	7	8	9	10	11	12	
	WATER SYSTEM	1991 CUSTOMERS AVE. No.	NET CIAC (USED & USEFUL)	NET CIAC PER CUSTOMER	ANNUAL PER. PAY	SUBSIDY SYSTEM RECEIVE	ANNUAL SUBSIDY PER CUSTOMER PAY	ANNUAL SUBSIDY PER CUSTOMER RECEIVE	WATER DISTRIBUTION % USED & USEFUL	PERCENT OF SUBSIDY PAYMENT	REVISED RETURN ON RATE BASE	(10.67% STANDARD) COMMENTS
1	AMELIA ISLAND	1175	1,032,433	879	\$56,940	\$19,494	\$48/yr	\$122/yr	100%	231%	1715%	
2	APACHE SHORES	160	25,472	159					55%			
3	APPLE VALLEY	917	218,758	239	44,935		49/yr		100%	182%	2524%	
4	BAY LAKE ESTATES	63	5,331	83		12,240		190/yr	64%			
5	BEACON HILLS	2,600	1,829,196	703	155,178		60/yr		97%	630%	30.88%	
6	BEECHER'S POINT	39	21,465	550		13,136		360/yr	100%			
7	BURNT STORE	186	120,104	644		170,280		913/yr	14%			INCLUDES REVERSE OSMOSIS PLANT?
8	CARLTON VILLAGE	103	24,132	234		3,648		35/yr	31%			
9	CHULUOTA	622	119,719	187		102,265		161/yr	100%			
10	CITRUS PARK	353	83,782	238		7,102		20/yr	100%			
11	CITRUS SPRINGS UTILITIES	1,647	262,850	160		178,770(8)		107/yr	21%			
12	CRYSTAL RIVER HIGHLANDS	67	99,224	1,442		13,707		206/yr	100%			
13	DAETWYLER SHORES	129	23,447	181		7,873		61/yr	100%			
14	DELTONA UTILITIES	2,187	6,967,084	319	488,595		22/yr		89%	19.82%	17.13%	
15	DOL RAY MANOR	59	4,009	69		8,102		138/yr	100%			
16	DRUID HILLS	252	17,367	69		11,510		46/yr	100%			
17	EAST LAKE HARRIS ESTATES	170	20,14	17		10,255		60/yr	100%			
18	FERN PARK	184	10,423	57		8,347		46/yr	100%			
19	FERN TERRACE	123	6,887	56		75		1/yr	100%			
20	FISHERMAN'S HAVEN	137	19,918	145		3,471		25/yr	100%			
21	FLORIDA CENTRAL COMMERCE PARK - See schedule 5											
22	FOUNTAINS	15	44,532	2,969		20,281		1,352/yr	5%			
23	FOX RUN	92	87,592	952		56,090		610/yr	100%			
24	FRIENDLY CENTER	20	1,920	95		3,709		184/yr	100%			
25	GOLDEN TERRACE	105	6,746	64		12,277		117/yr	100%			
26	GOspel ISLAND ESTATES	8	13,213	1,618		9,215		1,128/yr	30%			
27	GRAND TERRACE	66	14,798	223		11,989		180/yr	100%			
28	HARMONY HOMES	64	364	6		7,389		116/yr	100%			
29	HERMITS COVE	178	5,970	34		26,110		147/yr	49%			
30	HOBBY HILLS	102	17,730	17		8,857		87/yr	100%			
31	HOLIDAY HAVEN	112	29,818	186		16,228		145/yr	70%			
32	HOLIDAY HEIGHTS	53	7,716	148		7,667		146/yr	100%			
33	IMPERIAL MOBILE TERRACE	245	26,308	107		8,914		37/yr	100%			
34	INTERCESSION CITY	256	11,763	46		55,815		218/yr	44%			
35	INTERLACHEN LAKE EST/PARK MANOR	246	23,925	97		23,021		94/yr	61%			
36	JUNGLE DEN	115	8,994	78		15,766		137/yr	100%			
37	KEYSTONE HEIGHTS	982	63,152	66		53,041		56/yr	68%			
38	KINGS WOOD	63	136	2		8,102		129/yr	100%			

NOTE: (1) LINE 11, COLUMN 5; COLLECTED FIGURE, WAS 170,599 - FROM WRONG COLUMN, PAGE 994, SCHEDULE 5. 3/18/93

CONT'D

105. 3019
Schedule 1, pg. 1

1	2	3	4	5	6	7	8	9	10	11	12
WATER SYSTEM	1991 CUSTOMER AVE. No.	NET CIAC (USED & USEFUL)	NET CAC PER CUSTOMER	ANNUAL PER. PAY	SUBSIDY SYSTEM RECEIVE	ANNUAL SUBSIDY PER CUSTOMER PAY	WATER DISTRIBUTION % USED & USEFUL	PERCENT OF SUBSIDY PAYMENT	REVISED RETURN ON RATE BASE	-(10.6% STANDARD) COMMENTS.	
38	LAKE AJAY ESTATES	35	97016	1629		25658	733/yr	44%			
39	LAKE BRANTLEY	66	8452	135		6181	93/yr	84%			
40	LAKE CONWAY PARK	85	5634	66		9054	106/yr	100%			
41	LAKE HARRIET ESTATES	285	36228	127		507	2/yr	100%			
42	LAKE VIEW VILLAS	13	0	0		7,374	560/yr	100%			
43	LEILANI HEIGHTS	391	83698	214	1618		4/yr	100%	0.07%	12.07%	
44	LEISURE LAKES	244	65548	269		24551	101/yr	75%			
45	MARCO SHORES UTILITIES	276	217808	790		108,693	394/yr	71%			
46	MARION OAKS UTILITIES	2211	719,216	325		417,325	189/yr	34%			
47	MEREDITH MANOR	674	61295	91		4987	7/yr	85%			
48	MORNING VIEW	35	2431	70		6229	193/yr	100%			
49	OAK FOREST	138	27055	196		9530	69/yr	50%			
50	OAK WOOD	195	1,666	9		19,308	102/yr	100%			
51	PALISADES COUNTRY CLUB	27	526	19		17,497	644/yr	6%			
52	PALM PORT	91	12455	137		8517	93/yr	67%			
53	PALM TERRACE	1,184	111,149	94		200,768	170/yr	100%			
54	PALMS MOBILE HOME PARK	81	2071	34		4766	78/yr	69%			
55	PICCOLA ISLAND	131	18978	145		2963	23/yr	100%			
56	PINE RIDGE ESTATES	172	110,284	642		16,615	97/yr	100%			
57	PINE RIDGE UTILITIES	400	316,214	791		34,604	87/yr	20%			
58	PINEY WOODS	168	11,284	67		8,667(1)	53/yr	77%			
59	POINT O' WOODS	326	88,513	272		25,155	77/yr	84%			
60	POMONA PARK	160	18,832	93		11,070	69/yr	32%			
61	POSTMASTER VILLAGE	152	2,204	140		24,424	161/yr	43%			
62	QUAIL RIDGE	19	73	4		6,841	360/yr	16%			
63	RIVER GROVE	107	13959	130		17,357	162/yr	100%			
64	RIVER PARK	345	19,416	42		28,912	84/yr	45%			
65	ROLLING GREEN/ROSEMONT	107	38,975	364		37,109	346/yr	82%			
66	SALT SPRINGS	112	11,089	99		85,047	760/yr	100%			
67	SAMIRA VILLAS	2	7,237	3618		3,748	1,859/yr	100%			
68	SARATOGA HARBOR/WELAKA	131	7,330	50		22,727	173/yr	100%			
69	SILVER LAKE EST/WESTERN SHORES	1,213	329,670	272	201,768		168/yr	100%	8.19%	83.72%	
70	SILVER LAKE OAKS	26	3,190	146		12,353	475/yr	51%			
71	SKYCREST	115	16,021	140		6,666	58/yr	100%			
72	SPRING HILL UTILITIES	22628	6,366,087	281	1,164,814		51/yr	85%	47.26%	126.44%	
73	SOUTH FORTY - SEWER ONLY										
74	ST. JOHN'S HIGHLANDS	79	6,203	78		9,832	124/yr	68%			
75	STONE MOUNTAIN	6	1,336	217		4,469	725/yr	25%			

NOTE: (1) Line 21, SYSTEM # 58; CORRECTED FIGURE, WILL BE 8876 3/8/93

524 RATE CASE - WATER
COMPARISON

Prepared By: KLM
Approved By:

DOCKET NO. Y20194-W.
CIAC vs SUBSIDY

FEB 93
SHEET 3 OF 3

Prepared By:
Approved By:

1	2	3	4	5	6	7	8	9	10	11	12
WATER SYSTEM	1991 CUSTOMERS AVE. NO.	NET CIAC (USED & USEFUL)	NET CIAC PER CUSTOMER	ANNUAL PER PAY	SUBSIDY SYSTEM RECEIVE	ANNUAL SUBSIDY PER CUSTOMER PAY	ANNUAL SUBSIDY PER CUSTOMER RECEIVE	WATER DISTRIBUTION TO USED USEFUL	PERCENT OF SUBSIDY PAYMENT	REVISED RETURN ON RATE BASE	(10.17% STANDARD) COMMENTS
75 SUGAR MILL	600	632251	1053		73847		\$173/yr	87%			
76 SUGAR MILL WOODS	1866	1,905,526	1,055	\$243,967		\$135/yr		22%	91.90%	57.22%	
77 SUNNY HILLS UTILITY	416	97,689	235		82,844 (A)		199/yr (A)	11%			
78 SUNSHINE PARKWAY	7	20200	2993		11,194		2,597/yr	100%			
79 TROPICAL PARK	553	25,194	46		39,185		71/yr	81%			
80 UNIVERSITY SHORES	2822	2,757,443	976	68,833		23/yr		100%	2.66%	21.25%	
81 VENETIAN VILLAGE	131	26,302	201		7,353		56/yr	82%			
82 WESTMONT	122	18,708	153		7,481		61/yr	100%			
83 WIND SONG	109	70,016	641		19,308		177/yr	100%			
84 WOODMERE	1075	446,544	415	41,179		38/yr		79%	1.67%	22.05%	
85 WOOTENS	38	2,443	64		5361		140/yr	29%			
86 ZEPHYR SHORES	514	52,353	102		25,751		50/yr	85%			
				\$2,964,487		2,428,972				100%	
NOTE: (1) LINE 3-77, COLUMN 5, CORRECTED FIGURE, WAS \$22,701 FROM WHICH COLUMN PAGE 995, SCHEDULE 5, COLUMN 7, CORRECTED \$48105											
SOURCE: COLUMN 1 - NUMBER BILLS SHOWN IN SCHEDULE 5, WATER, & SCHEDULE 6 SEWER, DIVIDED BY 12 = 1991 CUSTOMERS, AVE. NO. COLUMN 2 - NET CIAC (USED & USEFUL) TAKEN FROM RATE BASE SCHEDULES NO. 2-A = STAFF ADJUSTED TEST YR. CIAC MINUS AMORTIZATION. IN MOST INSTANCES, MAINT. RESERVE IS INCLUDED. COLUMN 3 - COL. 2 ÷ COL. 1 COLUMNS 4-5 - DATA FROM SCHEDULES 5, WATER, PP 994-995; FOR SEWER, SCHEDULE 6, P. 996. COLUMNS 6-7 - COL. 4 ÷ COL. 1 COLUMN 8 - ATTACHMENT 11 OF 1990 STAFF MEMORANDUM, 2/13/93. WATER DISTRIBUTION, PIPING INT.; SEWER COLLECTION, P.I.C.C. COLUMN 9 - INDIVIDUAL SUBSIDIES. COLUMN 7 ÷ TOTAL PAID SUBSIDY. COLUMN 10 - PAID SUBSIDY PLUS OPERATING INCOME ÷ RATE BASE AS SHOWN IN REVENUE SCHEDULES NO. 3A, WATER; 3B SEWER.											
B. HANSEN COVA UTILITY COMMITTEE FEB. 24, 1993. REVISIONS 13/18/93											

3021

SSU RATE CASE - SEWER COMPARISON

Prepared By: BM
Approved By:

DOCKET NO. 920 144-449
CIAC VS SUBSIDY

FEB. 1943
SHEET 1 OF 1

302860

SEWER SYSTEM	1991 CUSTOMERS AVE. NO.	NET CIAC (USED & USEFUL)	NET CIAC PER CUSTOMER	ANNUAL PERCENT PAY	SUBSIDY SYSTEM RECEIVE	ANNUAL PER CUSTOMER PAY	SUBSIDY SYSTEM RECEIVE	SEWER COLLECTION PERCENTAGE	PERCENT OF SUBSIDY PAYMENT	REVISED RETURN ON RATE BASE	COMMENT.
AMELIA ISLAND	1005	2,035,648	2,026	137,782		137/yr	94%	9.06%	1875%		
APACHE SHORES	112	14,684	131		8893		60%				
APPLE VALLEY	166	43,180	260	6938		42/yr	100%	0.95%	2145%		
BEALOU HILLS	2469	2,905,745	1,177	199,364		61/yr	91%	2.91%	5829%		
BEECHER'S POINT	16	9,890	621		12,211		767/yr	73%			
BURNT STORE	150	97,501	650		33,570		274/yr	92%			
CHULLUOLA	132	51,534	392		199,831		1,519/yr	83%			
CITRUS PARK	259	58,861	227		108,570		400/yr	100%			
CITRUS SPRINGS UTILITIES	678	5,188,64	765	29,684		44/yr	28%	1.92%	2484%		
DELTONA UTILITIES	4,468	40,797	91		45,1050		100/yr	100%			
FISHERMAN'S HAVEN	116	29,222	175		1,837		20/yr	100%		INDUSTRIAL PARK SEWER, BUT NO WATER	
FLORIDA CENTRAL COMMERCIAL PARK	24	488,816	20,420		48,402		1,808/yr	43%			
FOX RUN	90	148,591	1,652		15,433		114/yr	100%			
HOLIDAY HAVEN	96	40,131	420		12,713		133/yr	61%			
JUNGLE DEN	115	12,732	1061		7,0315		613/yr	100%			
LEILANI HEIGHTS	387	88,369	223		15,046		39/yr	100%			
MERCURE LAKES	229	118,502	517	24,798		108/yr	62%	4.60%		NEGATIVE RATE BASE	
MARCO SHORES UTILITIES	236	347,259	1,470		45,580		193/yr	50%			
MARION OAKS UTILITIES	1,261	233,103	185		231,285		183/yr	85%			
MEREDITH MANOR	27	21,979	804		2,036		74/yr	100%			
MORNING VIEW	35	2,013	74		16,257(2)		2,467/yr	100%			
PALM PORT	90	14,959	162		5,515		62/yr	67%			
PALM TERRACE	1,019	226,739	223		8,134		8/yr	85%			
PARK MANOR	28	394	14		8,878		313/yr	97%			
POINT O' WOODS	114	63,069	555		25,668		226/yr	100%			
SALT SPRINGS	110	65,028	593		12,593		115/yr	100%			
SILVER LAKE OAK	25	14,059	570		9,435		383/yr	51%		INDUSTRIAL PARK SEWER, BUT NO WATER	
SOUTH FORTY	21	319	15		85,614		3471/yr	91%	45.36%	3412%	
SPRING HILL UTILITIES	4,846	3,135,349	647	700,505		145/yr	7/yr	84%	0.05%	13.17%	
SUGAR MILL	586	146,913	1,274	3818		143/yr		21%	18.18%		
SUGAR MILL WOODS	1,744	4,126,952	2,539	288,904			313/yr	36%	1.45%		
SUNNY HILLS UTILITIES	175	567	3		54,783		720/yr	100%	0.28%	14.08%	
SUNSHINE PARKWAY	6	28,533	4,822	4,260		43/yr		72%	7.24%	15.29%	
UNIVERSITY SHORES	2,567	3,179,346	1,239	111,786			146/yr	82%			
VENETIAN VILLAGE	82	81,327	990		12,015		47/yr	100%			
WOODMERE	1,040	615,937	621		48,922			85%	2.94%	7366%	
ZEPHYR SHORES EST.	508	97,839	193	38,469		76/yr		100.00%			
				1,584,490		1,539,786					

NOTE: (1) LINE 7 COLUMN 5 & 7 CORRECTED, WERE 19,813 & 1514 3/10/82
(2) LINE 21 COLUMN 5 & 7 CORRECTED, WERE 18,287 & 517, 3/10/82

SUMMARY OF WATER & SEWER SUBSIDIZATION COSTS BY UTILITY

1	2	3		4	5			6		12	
		ANNUAL SUBSIDY PER PSC			COST/D PERCENT OF TOTAL SUBSIDY	SUBSIDY PER CUSTOMER COST			COMMENTS		
		WATER	SEWER			TOTAL	WATER	SEWER	TOTAL		SUBSIDY BENEFITS RECEIVED BY SOME OF THE SAME SYSTEMS
1	AMELIA ISLAND	\$ 56,940	\$ 139,982	\$ 196,922	4.91%	\$ 48/yr	\$ 139/yr	\$ 177/yr			
2	APPLE VALLEY	44,935	6,938	51,873	1.29%	49	42	91			
3	BEACON HILLS	155,170	199,269	354,439	8.84%	60	81	141			
4	CITRUS SPRINGS UTILITIES		25,686	25,686	0.74%		44	44			
5	DELTONA UTILITIES	488,555		488,555	12.19%	22		22		WATER \$ 170,589 *100%/cust NET \$ 14,095	
6	LEILANI HEIGHTS	1,618		1,618	0.04%	4		4		SEWER 451,050 *100%/cust NET (37,506)	
7	LEISURE LAKES		24,748	24,748	0.62%		108	108		SEWER 15,046 *39%/cust NET 13,428	
8	SILVER LAKE EST/WESTERN SHORES	201,768		201,768	5.03%	166	NO SEWER	166		WATER 25,551 *12%/cust NET (197)	
9	SPRING HILL UTILITIES	1,104,814	700,505	1,805,319	46.53%	51	145	196		NO SEWER INSTALLATION	
10	SUGAR MILL		3,848	3,848	0.10%		7	7		WATER 78,897 *100%/cust NET 79,898	
11	SUGARMILL WOODS	243,947	284,904	528,851 (A)	13.19%	135	163	298			
12	SUNSHINE PARKWAY		4,260	4,260	0.11%		720	720		WATER 17,194 *25%/cust NET 12,934	
13	UNIVERSITY SHORES	65,533	111,786	177,319	4.42%	23	43	66			
14	WOODMERE	41,179		41,179	1.03%	38		38		SEWER 48,922 *47%/cust NET 7,743	
15	ZEPHYR SHORES		38,469	38,469	0.96%		76	76		WATER 25,751 *50%/cust NET (2,718)	
16		\$ 7,444,481	\$ 1,544,940	\$ 8,989,421	100%						
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NOTE (A) SSU/SMW 1991 PROPERTY TAXES OF \$162,088 WERE BASED ON AN ERRONEOUS ASSESSMENT OF \$8.8 MILLION. AN ANTICIPATED \$100,000 REDUCTION IN TAXES WILL, IN EFFECT, INCREASE THE SUBSIDY TO OVER \$626,000 FOR THE 1991 TEST YEAR.

UNAUDITED

B. HANSEN, CDA UTILITY COMM.
2/24/93

**RATE SCHEDULE
 WASTEWATER**

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

Monthly Rates

	<u>Current Rates</u>	<u>Commission Approved Interim Rates</u>	<u>Utility Requested Final Rates</u>	<u>Staff Primary (\$45.00 Capped)</u>	<u>Staff Alternate One (Statewide)</u>	<u>Staff Alternate Two (\$46.75 Capped)</u>	<u>Stand-Alone Rates</u>
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$8.06	\$11.96	\$6.29	\$8.06	\$12.01	\$8.06	\$6.90
3/4"	\$8.06	\$11.96	\$9.44	\$8.06	\$12.01	\$8.06	\$6.90
1"	\$8.06	\$11.96	\$15.73	\$8.06	\$12.01	\$8.06	\$6.90
1-1/2"	\$8.06	\$11.96	\$31.45	\$8.06	\$12.01	\$8.06	\$6.90
2"	\$8.06	\$11.96	\$50.32	\$8.06	\$12.01	\$8.06	\$6.90
3"	\$8.06	\$11.96	\$100.64	\$8.06	\$12.01	\$8.06	\$6.90
4"	\$8.06	\$11.96	\$157.25	\$8.06	\$12.01	\$8.06	\$6.90
6"	\$8.06	\$11.96	\$314.50	\$8.06	\$12.01	\$8.06	\$6.90
8"	---	---	\$503.20	\$8.06	\$12.01	\$8.06	\$6.90
10"	---	---	\$723.35	\$8.06	\$12.01	\$8.06	\$6.90
Gallonge Charge per 1,000	\$2.21	\$3.26	\$0.99	\$2.21	\$3.41	\$2.50	\$1.89
Gallonge Cap *	6M	6M	10M	6M	6M	6M	6M

General Service

Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$8.06	\$11.96	\$6.29	\$8.06	\$12.01	\$8.06	\$6.90
3/4"	\$12.09	\$17.94	\$9.44	\$12.09	\$18.02	\$12.09	\$10.35
1"	\$20.13	\$29.87	\$15.73	\$20.15	\$30.03	\$20.15	\$17.25
1-1/2"	\$40.27	\$59.76	\$31.45	\$40.30	\$60.05	\$40.30	\$34.50
2"	\$64.43	\$95.61	\$50.32	\$64.48	\$96.08	\$64.48	\$55.20
3"	\$128.86	\$191.22	\$100.64	\$128.96	\$192.16	\$128.96	\$110.40
4"	\$201.34	\$298.78	\$157.25	\$201.50	\$300.25	\$201.50	\$172.50
6"	---	---	\$314.50	\$403.00	\$600.50	\$403.00	\$345.00
8"	---	---	\$503.20	\$644.80	\$960.80	\$644.80	\$552.00
10"	---	---	\$723.35	\$926.90	\$1,381.15	\$926.90	\$793.50
Gallonge Charge per 1,000	\$2.65	\$3.91	\$0.99	\$2.65	\$4.09	\$3.00	\$2.27

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$14.69	\$21.74	\$9.26	\$14.69	\$22.24	\$15.56	\$12.57
5 M	\$19.11	\$28.26	\$11.24	\$19.11	\$29.06	\$20.56	\$16.35
6 M (Maximum Bill) *	\$21.32	\$31.52	\$12.23	\$21.32	\$32.47	\$23.06	\$18.24
10 M	\$21.32	\$31.52	\$12.23	\$21.32	\$32.47	\$23.06	\$18.24

9031

3024
1082

**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 Rates</u>	<u>Commission Approved Interim Rates</u>	<u>Utility Requested Final Rates</u>	<u>Staff Primary (Statewide Plus \$.05)</u>	<u>Staff Alternate One (Statewide Plus \$.00)</u>	<u>Staff Alternate Two (\$30.00 Capped)</u>	<u>Stand-Alone Rates</u>
Residential and General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$2.00	\$3.23	\$8.18	\$5.00	\$5.00	\$4.00	\$2.57
3/4"	\$3.00	\$4.85	\$12.27	\$7.50	\$7.50	\$6.00	\$3.86
1"	\$5.00	\$8.08	\$20.45	\$12.50	\$12.50	\$10.00	\$6.43
1-1/2"	\$10.00	\$16.16	\$40.90	\$25.00	\$25.00	\$20.00	\$12.85
2"	\$16.00	\$25.86	\$65.44	\$40.00	\$40.00	\$32.00	\$20.56
3"	\$31.99	\$51.70	\$130.88	\$80.00	\$80.00	\$64.00	\$41.13
4"	\$49.99	\$80.79	\$204.50	\$125.00	\$125.00	\$100.00	\$64.26
6"	\$99.98	\$161.58	\$409.00	\$250.00	\$250.00	\$200.00	\$128.53
8"	---	---	\$654.40	\$400.00	\$400.00	\$320.00	\$205.65
10"	---	---	\$940.70	\$575.00	\$575.00	\$460.00	\$295.62
Gallage Charge per 1,000	\$0.58	\$0.88	\$0.80	\$1.24	\$1.19	\$1.00	\$0.84

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$3.74	\$5.87	\$10.58	\$8.72	\$8.57	\$7.00	\$5.09
5 M	\$4.90	\$7.64	\$12.18	\$11.20	\$10.95	\$9.00	\$6.76
10 M	\$7.80	\$12.04	\$16.18	\$17.40	\$16.90	\$14.00	\$10.96

1" METER - WATER

3 M	\$6.74	\$10.72	\$22.65	\$16.23	\$16.07	\$13.00	\$8.95
5 M	7.90	12.48	24.25	18.70	18.45	15.00	10.63
10 M	10.80	16.88	28.25	24.90	24.40	20.00	14.83
(A) 15 M (SMW AVE)	13.70	21.28	32.25	31.70	30.35	25.00	19.03
(B) MAX. SEWER	\$21.32	\$31.52	\$12.23	\$21.32	\$32.47	\$23.06	\$18.24
(A) + (B)	\$35.02	\$52.80	\$44.48	\$52.42	\$62.82	\$48.06	\$37.27
12 MONTHS	\$420.24	\$633.60	\$533.76	\$629.04	\$753.84	\$576.72	\$447.24
(A) + (B) ADJUSTMENT FOR ESTIMATED EXCESS PROPERTY TAXES (5%)							

Mo. \$32.77
 YR. \$387.24

UNAUDITED

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 920199-WS
SCHEDULE OF WATER RATES

Water System	Billing Data			Revenue Requirement Data				Present Rates		Primary Statewide Rates Plus \$.05/Gal.		Alternate One Statewide Rates		Alternate Two Capped Rates 10M - \$30.00		Stand-Alone Rates	
	Number Bills	Factored ERCs	Gallons Sold	System Revenue Requirement	Statewide Rates Plus \$.05 (Over) Under		Capped Rates (Over) Under	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge
					Statewide Rates (Over) Under	Statewide Rates (Over) Under											
Amelia Island	14,101	26,370	264,056	\$395,827	(\$70,142)	(\$56,940)	\$878	\$9.28	\$0.97	\$5.00	\$1.24	\$5.00	\$1.19	\$4.71	\$1.00	\$4.72	\$1.00
Apache Shores	1,923	1,923	3,148	\$33,235	\$19,338	\$19,494	\$7,387	\$5.62	\$4.71	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$11.38	\$3.50
Apple Valley	11,002	11,850	121,842	\$163,084	(\$51,017)	(\$44,835)	(\$28,017)	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$5.38	\$1.00	\$4.34	\$0.88
Bay Lake Estates	775	775	6,743	\$24,179	\$11,903	\$12,240	\$2,928	\$9.62	\$0.51	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.97	\$2.43
Beacon Hills	31,202	32,102	420,572	\$519,413	(\$178,209)	(\$155,178)	(\$75,289)	\$5.03	\$0.65	\$5.00	\$1.24	\$5.00	\$1.19	\$5.00	\$1.00	\$5.04	\$0.82
Beecher's Point	468	842	4,283	\$23,033	\$12,922	\$13,138	\$4,985	\$6.63	\$1.49	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$7.79	\$3.64
Burnt Store	2,237	8,838	44,188	\$258,180	\$188,072	\$170,280	\$100,529	\$7.51	\$2.81	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$12.03	\$3.96
Carlton Village	1,236	1,236	8,556	\$21,185	\$3,221	\$3,648	\$42	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$5.01	\$1.48	\$5.18	\$1.59
Chuluota	7,708	8,080	50,048	\$207,017	\$100,762	\$103,285	\$22,968	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.08	\$2.76
Citrus Park	4,230	4,230	24,629	\$61,588	\$5,871	\$7,102	\$131	\$6.65	\$0.98	\$5.00	\$1.24	\$5.00	\$1.19	\$8.69	\$1.20	\$4.35	\$1.59
Citrus Springs Utilities	19,789	21,873	123,413	\$437,127	\$170,589	\$176,770	\$921	\$6.32	\$1.03	\$5.00	\$1.24	\$5.00	\$1.19	\$9.95	\$1.74	\$8.33	\$2.39
Crystal River Highlands	798	798	4,514	\$23,289	\$13,482	\$13,707	\$8,085	\$3.05	\$0.84	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.25	\$3.48
Daetwyler Shores	1,552	1,654	14,311	\$33,498	\$7,157	\$7,873	\$54	\$4.09	\$1.04	\$5.00	\$1.24	\$5.00	\$1.19	\$8.18	\$1.60	\$8.42	\$1.58
Deftona Utilities	282,447	283,628	2,855,963	\$4,203,831	(\$621,353)	(\$488,559)	(\$959)	\$3.18	\$0.95	\$5.00	\$1.24	\$5.00	\$1.19	\$4.03	\$1.11	\$4.03	\$1.11
Doi Ray Manor	702	702	11,000	\$24,792	\$7,552	\$8,102	\$23	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$8.38	\$1.71	\$11.28	\$1.53
Druid Hills	3,022	4,046	40,111	\$80,212	\$9,504	\$11,510	\$132	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$8.92	\$1.28	\$6.29	\$1.35
East Lake Harris Estates	2,040	2,040	5,228	\$27,001	\$9,893	\$10,255	\$85	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$8.15	\$1.91	\$7.49	\$2.18
Fern Park	2,210	2,278	14,973	\$38,760	\$7,798	\$8,547	\$58	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$7.48	\$1.38	\$5.31	\$1.71
Fern Terrace	1,480	1,498	11,150	\$21,523	(\$483)	\$75	(\$4,432)	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$5.85	\$1.48	\$4.45	\$1.27
Fisherman's Haven	1,848	1,848	9,304	\$23,278	\$3,008	\$3,471	\$58	\$4.12	\$0.79	\$5.00	\$1.24	\$5.00	\$1.19	\$8.34	\$1.32	\$4.43	\$1.68
Fountains	180	180	1,440	\$23,120	\$20,209	\$20,281	\$18,220	\$5.67	\$2.33	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$40.70	\$10.81
Fox Run	1,104	1,107	9,277	\$74,030	\$55,804	\$56,090	\$42,709	\$4.45	\$1.14	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$21.18	\$5.12
Friendly Center	242	242	1,418	\$8,831	\$3,638	\$3,709	\$1,357	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.48	\$2.80
Golden Terrace	1,257	1,439	4,284	\$24,822	\$12,062	\$12,277	\$1,847	\$8.97	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.49	\$2.88
Gospard Island Estates	88	98	573	\$10,417	\$9,188	\$9,215	\$8,284	\$5.00	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$38.98	\$11.46
Grand Terrace	797	813	4,524	\$22,083	\$11,723	\$11,949	\$4,244	\$6.62	\$1.18	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.42	\$3.22
Harmony Homes	784	784	8,085	\$21,918	\$8,985	\$7,389	\$20	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$9.05	\$1.72	\$8.71	\$1.75
Hermite Cove	2,138	2,138	8,067	\$44,899	\$25,808	\$26,110	\$10,584	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.59	\$3.87
Hobby Hills	1,224	1,224	5,497	\$22,672	\$8,576	\$8,851	\$34	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$8.79	\$1.85	\$5.62	\$2.68
Holiday Haven	1,348	1,430	4,035	\$26,815	\$18,027	\$16,228	\$5,953	\$11.14	\$3.20	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.69	\$3.55
Holiday Heights	631	631	6,021	\$18,287	\$7,368	\$7,687	\$18	\$7.89	\$1.29	\$5.00	\$1.24	\$5.00	\$1.19	\$8.87	\$1.85	\$9.12	\$2.03
Imperial Mobile Terrace	2,943	2,957	15,883	\$42,705	\$8,160	\$8,974	\$84	\$2.88	\$0.55	\$5.00	\$1.24	\$5.00	\$1.19	\$8.61	\$1.45	\$5.67	\$1.63
Intercession City	3,074	3,110	13,245	\$89,872	\$55,153	\$55,815	\$29,830	\$5.67	\$2.33	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$11.28	\$3.93
Interlachen Lake Est./Park Manor	2,848	2,878	11,108	\$51,970	\$22,488	\$23,021	\$78	\$5.59	\$1.41	\$5.00	\$1.24	\$5.00	\$1.19	\$9.91	\$1.84	\$6.74	\$2.26
Jungle Den	1,378	1,378	2,953	\$26,573	\$15,818	\$15,788	\$8,535	\$10.88	\$3.16	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$11.50	\$3.50
Keystone Heights	11,788	14,535	100,238	\$250,482	\$50,029	\$55,041	\$438	\$5.50	\$1.28	\$5.00	\$1.24	\$5.00	\$1.19	\$8.55	\$1.51	\$5.44	\$1.68
Kingswood	753	753	3,417	\$16,893	\$7,931	\$8,102	\$1,592	\$5.47	\$2.55	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.77	\$2.73
Lake Ajay Estates	420	492	4,183	\$33,382	\$25,450	\$25,658	\$19,841	\$5.37	\$2.20	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$21.51	\$5.40
Lake Brantley	796	798	7,056	\$19,128	\$5,829	\$6,181	\$25	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$7.77	\$1.75	\$7.46	\$1.78
Lake Conway Park	1,022	1,022	8,374	\$24,389	\$8,635	\$9,054	(\$3)	\$4.09	\$1.04	\$5.00	\$1.24	\$5.00	\$1.19	\$8.70	\$1.82	\$7.58	\$1.98
Lake Harriet Estates	3,418	3,438	29,442	\$54,033	(\$985)	\$507	\$99	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$5.89	\$1.10	\$4.91	\$1.22
Lakeview Villas	158	158	368	\$8,882	\$7,356	\$7,374	\$8,291	\$2.83	\$0.83	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$35.00	\$8.54
Lelani Heights	4,888	4,888	48,855	\$81,784	(\$3,981)	(\$1,618)	\$159	\$4.77	\$0.78	\$5.00	\$1.24	\$5.00	\$1.19	\$6.32	\$1.02	\$5.30	\$1.13
Lelani Lakes	2,925	2,925	8,539	\$49,382	\$24,124	\$24,551	\$3,097	\$7.18	\$0.67	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.61	\$2.83
Marco Shores Utilities	3,308	5,000	36,839	\$179,188	\$108,801	\$108,843	\$33,953	\$1.88	\$5.00	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$11.38	\$3.28
Marion Oaks Utilities	28,533	28,350	131,408	\$724,987	\$410,785	\$417,325	\$189,985	\$5.10	\$1.83	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.52	\$3.39
Meredith Manor	8,062	9,323	72,388	\$141,281	\$11,307	\$4,927	\$249	\$5.39	\$1.00	\$5.00	\$1.24	\$5.00	\$1.19	\$5.89	\$1.14	\$4.73	\$1.29
Morningview	414	552	3,520	\$13,773	\$6,553	\$6,729	\$1,135	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$7.83	\$2.84
Oak Forest	1,854	1,713	12,804	\$33,547	\$8,890	\$9,530	\$49	\$4.78	\$0.85	\$5.00	\$1.24	\$5.00	\$1.19	\$7.47	\$1.80	\$8.23	\$1.77
Oakwood	2,330	2,338	9,557	\$44,458	\$19,490	\$19,928	\$57	\$5.47	\$2.55	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.58	\$2.40
Palmetto Country Club	328	328	8,540	\$26,925	\$17,170	\$17,497	\$10,580	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$11.93	\$3.52
Palm Port	1,088	1,088	4,159	\$19,388	\$6,309	\$6,517	(\$218)	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$8.87	\$1.89	\$7.87	\$2.48
Palm Terrace	14,205	14,489	68,978	\$356,539	\$107,319	\$200,788	\$72,988	\$3.25	\$3.07	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.48	\$3.37
Palms Mobile Home Park	730	730	2,107	\$11,048	\$4,880	\$4,788	\$21	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$9.45	\$1.90	\$9.48	\$1.80
Park Manor - Combined with Interlachen Lakes Estates (Interconnected)	-	-	-	-	\$0	\$0	\$0	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$9.91	\$1.84	\$8.74	\$2.26
Piccola Island	1,588	1,807	11,888	\$25,980	\$2,389	\$2,693	(\$1,850)	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$5.85	\$1.48	\$5.01	\$1.44

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SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 820189-WS
SCHEDULE OF WATER RATES

Water System	Billing Data			Revenue Requirement Data				Present Rates		Primary Statewide Rates Plus \$.05/Gal.		Alternate One Statewide Rates		Alternate Two Capped Rates 10M - \$30.00		Stand-Alone Rates	
	Number Bills	Factored ERCs	Gallons Sold	System Revenue Requirement	Statewide Rates Plus \$.05 (Over) Under	Statewide Rates (Over) Under	Capped Rates (Over) Under	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge
Pine Ridge Estates	2,082	2,126	13,098	\$43,509	\$15,980	\$18,615	\$58	\$5.87	\$2.33	\$5.00	\$1.24	\$5.00	\$1.19	\$8.60	\$1.87	\$8.45	\$2.22
Pine Ridge Utilities	4,799	11,371	83,152	\$188,998	\$31,447	\$34,804	\$388	* \$20.81	\$1.27	\$5.00	\$1.24	\$5.00	\$1.19	\$5.01	\$1.73	\$4.89	\$1.79
Piney Woods	2,018	2,018	16,702	\$39,577	\$8,032	\$8,867	\$18	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$6.24	\$1.57	\$6.18	\$1.58
Point O' Woods	3,908	3,983	17,142	\$86,516	\$24,298	\$25,155	\$180	\$3.43	\$0.95	\$5.00	\$1.24	\$5.00	\$1.19	\$8.43	\$1.85	\$5.28	\$2.80
Pomona Park	1,924	2,092	7,261	\$30,998	\$10,707	\$11,070	\$85	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$7.97	\$1.85	\$8.00	\$1.85
Postmaster Village	1,818	1,818	14,808	\$51,325	\$23,696	\$24,428	\$3,559	* \$5.00	\$0.54	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.99	\$2.37
Quail Ridge	228	228	1,140	\$9,368	\$8,784	\$8,841	\$4,785	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$13.11	\$5.57
River Grove	1,284	1,284	5,585	\$31,065	\$17,078	\$17,357	\$8,468	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.50	\$3.27
River Park	4,144	4,144	9,689	\$62,427	\$28,428	\$28,912	\$488	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.49	\$2.68
Rolling Green/Rosemont	1,288	1,288	15,708	\$63,232	\$36,324	\$37,109	\$17,980	\$5.38	\$1.08	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.54	\$3.18
Rosemont - Combined with Rolling Green (Interconnected)				-	\$0	\$0	\$0	\$5.31	\$1.08	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$9.54	\$3.18
Salt Springs	1,342	1,858	5,654	\$101,484	\$84,784	\$85,047	\$71,233	\$6.85	\$0.96	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$27.49	\$8.84
Samira Villas	24	156	1,151	\$5,868	\$3,661	\$3,718	\$2,011	\$4.84	\$1.03	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$12.04	\$3.47
Saratoga Harbour/Welaka	1,578	1,594	4,843	\$38,757	\$22,495	\$22,727	\$11,044	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$12.00	\$3.68
Silver Lake Est./Western Shores	14,554	18,250	280,971	\$203,782	(\$214,817)	(\$201,768)	(\$133,834)	\$3.22	\$0.57	\$5.00	\$1.24	\$5.00	\$1.19	\$4.00	\$1.00	\$3.51	\$0.52
Silver Lake Oaks	312	312	1,170	\$15,855	\$12,294	\$12,353	\$8,854	\$5.18	\$2.35	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$15.70	\$8.90
Skycrest	1,378	1,378	5,330	\$20,479	\$8,400	\$8,666	\$37	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$7.30	\$1.84	\$7.33	\$1.84
Spring Hill Utilities	271,533	303,022	2,795,838	\$3,748,228	(\$1,304,808)	(\$1,164,814)	(\$330,583)	\$2.75	\$0.74	\$5.00	\$1.24	\$5.00	\$1.19	\$4.00	\$1.00	\$3.88	\$0.89
St. John's Highlands	952	952	3,158	\$18,808	\$9,875	\$9,832	\$2,545	\$5.59	\$1.41	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.78	\$3.17
Stone Mountain	74	74	1,269	\$6,379	\$4,405	\$4,469	\$3,073	\$5.86	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$14.67	\$4.13
Sugar Mill	7,206	7,631	25,103	\$143,190	\$72,592	\$73,847	\$15,588	\$6.89	\$4.10	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.76	\$2.99
Sugar Mill Woods	21,874	51,705	336,802	\$416,542	(\$260,807)	(\$243,987)	(\$128,270)	\$2.00	\$0.58	\$5.00	\$1.24	\$5.00	\$1.19	\$4.00	\$1.00	\$2.57	\$0.84
Sunny Hills Utilities	4,892	7,280	30,075	\$155,743	\$81,340	\$82,844	\$22,301	* \$5.88	\$1.37	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.49	\$3.10
Sunshine Parkway	81	484	13,024	\$35,177	\$18,543	\$17,194	\$4,339	* \$4.59	\$0.91	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.37	\$2.39
Tropical Park	6,836	6,848	31,106	\$114,964	\$37,830	\$39,185	\$2,705	\$5.12	\$2.09	\$5.00	\$1.24	\$5.00	\$1.19	\$8.12	\$1.85	\$5.16	\$2.41
University Shores	33,864	37,852	335,850	\$543,984	(\$82,325)	(\$85,533)	(\$124,891)	\$5.62	\$1.30	\$5.00	\$1.24	\$5.00	\$1.19	\$5.59	\$1.30	\$4.44	\$1.08
Venetian Village	1,570	1,570	8,333	\$25,481	\$8,938	\$7,355	\$150	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$8.67	\$1.74	\$8.77	\$1.74
Welaka - Combined with Saratoga Harbour (Interconnected)				-	\$0	\$0	\$0	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$12.00	\$3.68
Western Shores - Combined with Silver Lake Estates (Interconnected)				-	\$0	\$0	\$0	\$5.88	\$1.48	\$5.00	\$1.24	\$5.00	\$1.19	\$4.00	\$1.00	\$3.51	\$0.52
Westmont	1,468	1,468	11,383	\$29,282	\$8,912	\$7,481	\$43	\$9.15	\$1.82	\$5.00	\$1.24	\$5.00	\$1.19	\$7.90	\$1.47	\$6.19	\$1.69
Windsong	1,310	1,328	7,559	\$35,778	\$18,930	\$19,308	\$6,585	\$5.87	\$2.33	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$8.42	\$3.14
Woodmere	12,900	17,658	180,585	\$285,489	(\$50,208)	(\$41,179)	(\$8,872)	\$5.03	\$0.85	\$5.00	\$1.24	\$5.00	\$1.19	\$5.00	\$1.00	\$4.75	\$0.99
Wootens	206	206	413	\$8,937	\$5,340	\$5,361	\$4,002	\$5.59	\$2.53	\$5.00	\$1.24	\$5.00	\$1.19	\$9.97	\$2.00	\$17.51	\$7.93
Zephyr Shores	6,187	6,571	21,704	\$86,179	\$24,868	\$25,751	\$224	* \$5.90	\$0.87	\$5.00	\$1.24	\$5.00	\$1.19	\$8.67	\$1.80	\$9.02	\$2.23
TOTALS	890,182	1,027,391	8,748,481	\$15,628,705	(\$478,839)	(\$39,512)	(\$31,839)										

REMARKS:
* Present rates include minimum gallonage.

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 920199-WS
SCHEDULE OF WASTEWATER RATES

3028
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Wastewater System	Billing Date			Revenue Requirement Data			Present Rates			Primary Capped Rates 6M - \$45.00		Alternate One Statewide Rates		Alternate Two Capped Rates 6M - \$46.75		Stand-Alone Rates		
	Number Bills	Factored ERCs	Factored Gallons (Res. - 6M)	System Revenue Requirement	Capped \$45.00 Rates (Over) Under	Statewide Rates (Over) Under	Capped \$46.75 Rates (Over) Under	Base Facility Charge	Gallage Charge	Gallage Cap	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge
Amelia Island	12,055	17,967	176,928	\$679,126	(\$29)	(\$139,982)	(\$51,338)	\$18.59	\$1.55	10M	\$12.00	\$2.62	\$12.01	\$3.41	\$12.00	\$2.91	\$12.00	\$2.62
Apache Springs	1,340	1,340	1,684	\$30,729	\$5,367	\$8,693	\$4,899	\$7.35	\$4.73	10M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$15.00	\$6.91
Apple Valley	1,996	2,014	10,347	\$52,533	(\$17,679)	(\$6,938)	(\$20,680)	\$6.64	\$3.58	10M	\$12.00	\$4.45	\$12.01	\$3.41	\$12.00	\$4.74	\$12.00	\$2.74
Beacon Hills	29,632	29,804	166,831	\$727,476	\$59	(\$199,364)	(\$46,322)	\$7.48	\$1.65	6M	\$11.98	\$2.22	\$12.01	\$3.41	\$11.98	\$2.51	\$11.98	\$2.22
Beecher's Point	191	455	761	\$20,339	\$10,584	\$12,211	\$10,357	\$6.55	\$2.22	10M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$30.01	\$6.56
Burnt Store	1,799	4,343	26,991	\$177,789	(\$16)	\$33,590	(\$7,646)	\$5.95	\$1.79	10M	\$11.98	\$4.66	\$12.01	\$3.41	\$11.98	\$4.95	\$11.98	\$4.66
Chuluota	1,578	1,578	6,572	\$240,511	\$186,529	\$199,831	\$184,681	\$6.64	\$3.58	10M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$76.02	\$16.92
Citrus Park	3,106	3,106	12,120	\$182,172	\$76,240	\$103,540	\$74,725	\$12.25	\$2.26	6M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$25.99	\$8.37
Citrus Springs Utilities	6,136	6,154	27,250	\$161,166	\$98	(\$29,666)	(\$7,805)	\$12.00	\$1.77	10M	\$12.00	\$2.32	\$12.01	\$3.41	\$12.00	\$2.61	\$12.00	\$2.32
Dellona Utilities	53,616	57,714	256,965	\$2,036,642	\$993	\$451,050	\$17,136	\$13.30	-	Flat Rate	\$12.00	\$5.15	\$12.01	\$3.41	\$12.00	\$5.22	\$12.00	\$5.15
Fisherman's Haven	1,748	1,746	6,512	\$48,032	\$9	\$2,657	(\$1,680)	\$5.57	\$1.47	7M	\$12.00	\$3.85	\$12.01	\$3.41	\$12.00	\$4.14	\$12.00	\$3.85
Florida Cental Commerce Park	284	1,365	13,405	\$109,105	\$654	\$43,402	\$2,397	\$6.64	\$4.25	All G/S	\$12.00	\$6.60	\$12.01	\$3.41	\$12.00	\$6.47	\$12.00	\$6.65
Fox Run	1,079	1,079	5,497	\$47,327	\$4,146	\$15,623	\$2,551	\$9.99	-	Flat Rate	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$12.00	\$6.25
Holiday Haven	1,147	1,231	3,129	\$36,167	\$6,166	\$12,713	\$5,278	\$12.14	-	Flat Rate	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$12.00	\$7.48
Jungle Den	1,376	1,376	2,773	\$96,297	\$64,534	\$70,315	\$63,729	\$11.39	-	Flat Rate	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$44.99	\$12.40
Lalani Heights	4,649	4,733	25,353	\$158,343	(\$119)	\$16,048	(\$7,471)	\$13.25	\$3.32	10M	\$12.00	\$4.01	\$12.01	\$3.41	\$12.00	\$4.30	\$12.00	\$4.01
Leisure Lakes	2,752	2,752	6,664	\$31,710	(\$4,034)	(\$24,748)	(\$8,025)	\$7.65	\$1.22	10M	\$8.00	\$2.00	\$12.01	\$3.41	\$8.00	\$2.29	\$8.00	\$1.41
Marco Shores Utilities	2,834	3,464	12,823	\$130,467	\$19,233	\$45,580	\$15,572	\$24.26	-	Flat Rate	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$12.00	\$7.92
Marion Oaks Utilities	15,126	15,522	51,354	\$592,621	\$124,110	\$231,265	\$109,217	\$9.11	\$3.80	10M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$12.00	\$7.92
Meredith Manor	328	328	1,756	\$11,963	\$2	\$2,036	(\$607)	\$6.64	\$3.68	10M	\$12.00	\$4.57	\$12.01	\$3.41	\$12.00	\$4.66	\$12.00	\$4.57
Morningside	424	424	2,066	\$28,394	\$11,943	\$16,257	\$11,344	\$13.10	\$3.68	10M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$27.50	\$9.10
Palm Port	1,074	1,074	3,665	\$30,911	(\$9)	\$5,515	(\$1,072)	\$6.65	\$3.94	6M	\$12.00	\$4.62	\$12.01	\$3.41	\$12.00	\$5.21	\$12.00	\$4.92
Palm Terrace	12,223	12,223	42,139	\$296,626	(\$172)	\$6,134	(\$12,392)	\$5.40	\$0.77	6M	\$12.00	\$3.61	\$12.01	\$3.41	\$12.00	\$3.90	\$12.00	\$3.61
Park Manor	340	366	1,352	\$17,906	\$6,056	\$9,678	\$5,664	\$8.95	\$3.94	6M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$16.80	\$8.21
Point O' Woods	1,363	1,363	4,344	\$56,651	\$16,603	\$25,668	\$15,343	\$15.26	-	Flat Rate	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$16.00	\$7.44
Salt Springs	1,316	2,058	9,604	\$70,059	\$32	\$12,569	(\$2,753)	\$12.25	\$2.26	6M	\$12.00	\$4.72	\$12.01	\$3.41	\$12.00	\$5.01	\$12.00	\$4.72
Silver Lake Oaks	296	296	969	\$16,294	\$7,413	\$9,435	\$6,131	\$6.65	\$3.77	6M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$25.00	\$9.16
South Forty	250	580	6,991	\$116,449	\$63,318	\$85,614	\$61,291	\$12.23	\$2.71	All G/S	\$12.00	\$6.60	\$12.01	\$3.41	\$12.00	\$6.89	\$35.00	\$13.75
Spring Hill Utilities	56,153	64,316	375,336	\$1,351,637	(\$96,300)	(\$700,505)	(\$207,148)	\$6.74	\$2.75	10M	\$10.00	\$2.15	\$12.01	\$3.41	\$10.00	\$2.44	\$9.35	\$2.00
Sugar Mill	7,035	7,353	22,391	\$180,615	\$32	(\$3,848)	(\$6,461)	\$11.51	\$3.04	10M	\$12.00	\$3.24	\$12.01	\$3.41	\$12.00	\$3.53	\$12.00	\$3.24
Sugar Mill Woods	20,927	21,731	114,425	\$366,275	(\$61,756)	(\$264,906)	(\$94,939)	\$6.00	\$2.21	6M	\$8.06	\$2.21	\$12.01	\$3.41	\$6.06	\$2.50	\$6.90	\$1.89
Sunny Hills Utilities	2,099	2,099	7,397	\$105,216	\$39,345	\$54,763	\$37,199	\$22.98	-	Flat Rate	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$20.00	\$8.55
Sunshine Parkway	71	611	10,640	\$36,361	\$3	(\$4,280)	(\$3,063)	\$5.43	\$1.59	All G/S	\$12.00	\$3.01	\$12.01	\$3.41	\$12.00	\$3.30	\$12.00	\$3.01
University Shores	30,893	31,770	247,324	\$1,113,147	(\$172)	(\$111,786)	(\$71,696)	\$7.26	\$2.36	10M	\$12.00	\$2.96	\$12.01	\$3.41	\$12.00	\$3.25	\$12.00	\$2.96
Venetian Village	986	986	4,348	\$36,684	\$2,936	\$12,015	\$1,877	\$13.10	\$3.88	10M	\$12.00	\$5.50	\$12.01	\$3.41	\$12.00	\$5.79	\$12.00	\$6.16
Woodmere	12,476	17,000	132,306	\$704,262	\$136	\$48,922	(\$39,232)	\$7.48	\$1.65	6M	\$12.00	\$3.76	\$12.01	\$3.41	\$12.00	\$4.07	\$12.00	\$3.76
Zephyr Shores	72	6232	16,794	\$93,645	(\$16)	(\$38,469)	(\$4,869)	\$5.69	-	Flat Rate	\$9.02	\$2.23	\$12.01	\$3.41	\$9.02	\$2.52	\$9.02	\$2.23
TOTALS	294,676	330,577	1,619,650	\$10,179,469	\$166,276	(\$8,703)	\$1,184											

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COMPARISON OF NET USED & USEFUL CIAC PER SYSTEM CUSTOMER
FOR
SUBSIDY COST PAYERS versus BENEFICIARIES

WATER:

ITEM	COST PAYERS	BENEFICIARIES
1. Number of customers	56,498	17,706
2. Net CIAC, used & useful	\$22,531,438	\$ 4,248,443
3. Net CIAC, used & useful per customer, (line 2/ line 1)	\$ <u>399</u>	\$ <u>240</u>
4. Variance, (\$399 — \$240)	+ \$ 159	
5. Variance, percent, (\$399/\$240)	+ 66 %	
6. Net CIAC, used & useful per customer at SMW	\$ <u>1,055</u> (A)	
7. Variance, (\$1,055—\$249)	+ \$ 815	
8. Variance, percent, (\$1045/\$240)	+ 340 %	

SEWER:

1. Number of customers	14,804	10,258
2. Net CIAC, used & useful	\$17,236,931	\$ 3,269,860
3. NET CIAC, used & useful per customer, (line 2 / line 1)	\$ <u>1,164</u>	\$ <u>319</u>
4. Variance, (\$1,164 — \$319)	+ \$ 845	
5. Variance, percent, (\$845/\$319)	+ 265 %	
6. Net CIAC, used & useful per customer at SMW	\$ <u>2,539</u> (B)	
7. Variance, (\$2,539 — \$319)	+ \$2,220	
8. Variance, percent, (\$2220/\$319)	+ 696 %	

Note: (A) & (B)--data taken from COVA's spread sheets, Comparison of CIAC versus Subsidy. All charts and data are based on schedules from staff's recommendations.

9/9/92

SOUTHERN STATES
WATER AND SEWER SYSTEMS
ACQUISITION INFORMATION

Sewer Subsidy
Water Subsidy

SUBSIDY REC'D / YR
EXCEEDS PURCHASE
PRICE

Total Water & Sewer Subsidy

System	County	Order No.	Rate Base @ Transfer	Purchase Price Per Co.	NOTES	
Amelia Island	Nassau	19393	2,373,945	2,100,000	Cash	
Apache Shores	Citrus	8752	35,045	25,086	Mortgage	
Apple Valley/Santando	Seminole			64,200	Cash	
Bay Lake Estates	Osceola	19192	34,307	30,990	Cash (12,500), Promissory Note (18,500)	
Beacon Hills	Duval	10836	300,956	320,000	(1)Cash (100,000), Promissory Note (220,000)	
Beecher's Point	Putnam	<i>13,100</i> 20469	24,680	5,000	Cash	<i>13,100</i>
Burnt Store	Char/Lee	21632	3,346,566	3,421,845	Cash (1,121,845), Preferred Stock (2,300,000)	
Carlton Village	Lake	<i>3,648</i>	(8)43,361	1,500	Mortgage	<i>3,648</i>
Chuluota	Seminole	10859	183,681	225,800	Cash (65,800), Mortgage (160,000)	<i>332,900</i>
Daetwyler Shores	Orange	<i>132,400</i>				
Druid Hills (Hidden Estates)	Seminole					
Lake Conway Park	Orange					
Dol Ray Manor	Seminole					
Picciola Island	Lake					
Citrus Park	Marion	21322	352,178	174,617	Cash (25,000), Mortgage (25,000), Promissory Note (125,000)	
Salt Springs	Marion				Mortgage (25,000)	
South Forty	Marion				Promissory Note (125,000)	
Citrus Springs(2)	Citrus	8904	907,899	38,296,000	Cash (7,000,000), Preferred Stock-DELTONA (31,300,000)	
Deltona Utilities(2)	Volusia	13366	5,067,040			
Marco Island(2)	Collier	17600	10,808,244			
Marco Shores	Collier	(10)	660,207			
Marion Oaks(2)	Marion	16778	2,256,923			
Pine Ridge Utilities	Citrus	(11)	213,404			
Spring Hill(2)	Hernando	13625	5,070,043			
Sunny Hills Utilities(3)	Washington	(10)	<u>522,937</u>			
			<i>25,506,697</i>			
Crystal River	Citrus	<i>13,700</i> 12385	0	1,000	Cash	
		18900	0			
East Lake Harris	Lake		(8)43,652	24,000	Cash (6,950), Mortgage (17,500)	
Fern Park	Seminole			18,000		
Fern Terrace	Lake		(8)54,925	(9)7,300	Cash (2,600), Mortgage (4,700)	

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Schedule 8

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SOUTHERN STATES
WATER AND SEWER SYSTEMS
ACQUISITION INFORMATION

Total Water + Sewer Subsidy

System	County	Order No.	Rate Base @ Transfer	Purchase Price Per Co.	NOTES
Fisherman's Haven	Martin	18573	19,843	27,200	Mortgage
FL Central Commerce Park Fountains	Seminole	21913	130,000	160,000	Promissory Note
	Osceola	20,281		0	Recording Fee of \$10.00
Fox Run	Martin	19860	43,118	6,600	Debt Assumed
		21408			
Friendly Center	Lake	10902	5,000	5,000	Cash (1,400), Mortgage (3,600)
Golden Terrace	Citrus	9630	18,298	13,000	Cash (3,000), Mortgage (10,000)
Gospel Island	Citrus	9,200	23024	4,000	Mortgage
Grand Terrace	Lake	23656	81,257	32,935	Cash (8,200), Mortgage (24,700)
Harmony Homes	Seminole	7,400		5,000	Cash
Hermits Cove	Putnam	13519	108,218	111,654 (4)103,682	Cash (53,600), Promissory Note (50,000)
River Park	Putnam				
Welaka	Putnam				
Wootens	Putnam				
Saratoga Harbour	Putnam				
Hobby Hills	Lake		(8)40,611	(9)12,250	Cash (6,000), Mortgage (6,200)
Holiday Haven	Lake	20869	31,768	161,655	Cash
Jungle Den	Volusia		33,044		
Holiday Heights	Orange	19275	19,880	10,400	Cash
Imperial Mobile Terrace	Lake	21636	20,493	42,000	Cash
Intercession City	Osceola				
Interlachen Lake Estates	Putnam	23,000	14059	6,792	7,075 Cash
Keystone Heights	Clay	15598	49,611	75,000	Cash
Kingswood	Brevard	19505	1,058	63,242	Cash
Oakwood	Brevard	19,900	1,178		
Westmont	Orange	7,500	19857	(1,355)	
Lake Ajay Estates	Osceola	25,700	21200	40,792	10,000 Cash
Lake Brantley	Seminole			19,925	Cash

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SOUTHERN STATES
WATER AND SEWER SYSTEMS
ACQUISITION INFORMATION

Water

Sewer

Total Water + Sewer

System	County	Order No.	Rate Base @ Transfer	Purchase Price Per Co.	NOTES
Lake Harriet Estates	Seminole			30,690	Promissory Note
Lakeview Villas	Clay	22915	1,242	500	Cash
Leilani Heights	Martin	<i>7,400</i> 16482	270,969	192,795	Cash (25,300), Debt Assumed (167,400)
Leisure Lakes	Highlands	22916	112,453	150,000	Cash (75,000), Mortgage (75,000)
Meredith Manor	Seminole			160,000	Cash (50,000), Mortgage (110,000)
Morningview	Lake	10902	20,000	20,000	Cash (3,600), Mortgage (16,300)
		11216			
Oak Forest	Citrus	<i>9,500</i> 12850	21,844	5,000	Cash
Palisades Country Club	Lake	N/A	N/A	323,326	Cash (193,600), Promissory Note (129,500)
Palms Mobile Home Park	Lake		(8)36,517	8,900	Cash (1,000), Mortgage (7,900)
Palm Port	Putnam	9845	11,977	10,000	Cash (1,000), Mortgage (9,000)
Palm Terrace	Pasco	20140	65,000	150,000+	Cash+
Park Manor	Putnam			200	Cash
Pine Ridge Estates	Osceola	17031	94,829	(5)54,866	Cash (4,000), Promissory Note (50,000)
Piney Woods/Spring Lake	Lake		(8)130,748	(9)20,000	Mortgage
Point O'Woods	Citrus	22150	317,360	266,261	Cash (196,000), Mortgage (70,000)
Pomona Park	Putnam	9907	25,564	38,000	Cash (10,000), Promissory Note (28,000)
Postmaster Village	Clay	<i>24,400</i> 17359	27,268	16,000	Cash
Quail Ridge	Lake	<i>6,800</i> 23852	N/A	0	
River Grove	Putnam	9389	22,871	22,000	Cash (2,000), Mortgage (20,000)
Rolling Green	Citrus	20088	0	10,000	Cash
Rosemont	Citrus	21829	50,879	50,000	Cash
Samira Villas	Marion	<i>3,700</i> 22968	0	10	Cash
Silver Lake Estates	Lake	20647	37,094	155,000	Cash
Silver Lake Oaks	Putnam	<i>9,400</i> <i>12,400</i> 23397	37,947	10	Cash
Skycrest	Lake	10902	8,000	8,700	Cash (3,400), Mortgage (5,300)
Stone Mountain	Lake		(8)5,832	(9)25,000	Mortgage
St. Johns Highlands	Putnam	<i>9,800</i> 14059	6,038	2,925	Cash
Sugar Mill	Volusia	19841	896,603	1,175,000	Cash (550,000), Promissory Note (625,000)
Sugarmill Woods	Citrus	218368	1,396,175	1,914,305	Cash (1,214,000), Preferred Stock (700,000)
Sunshine Parkway	Lake			400,000	Cash (358,000), Promissory Note (42,000)
Tropical Park	Osceola			75,000	Cash (15,000), Mortgage (60,000)
University Shores	Orange	10858	(7)499,844	500,000	Cash (25,000), Mortgage (475,000)

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**SOUTHERN STATES
WATER AND SEWER SYSTEMS
ACQUISITION INFORMATION**

System	County	Order No.	Rate Base @ Transfer	Purchase Price Per Co.	NOTES
Venetian Village	Lake	10109	0	35,000	Cash (10,000), Mortgage (25,000)
Western Shores	Lake		(8)65,462	10,811	Cash (2,940), Mortgage (7,800)
Windsong	Osceola	17031	73,483	15,652 25,000	Cash (3,000), Promissory Note (18,000)
Woodmere	Duval	9909	376,466	355,000	Cash (150,000), Mortgage (205,000)
Zephyr Shores	Pasco	18243	42,528	125,000	Cash (25,000), Mortgage (100,000)

- (1) includes \$77,000 for "contracts & permits" (10836, p3,L7)
- (2) per last rate or certificate order
- (3) Circuit Court decision
- (4) PSC Order No. 13519 states purchase price @ \$111,654
- (5) PSC Order No. 17031 states purchase price @ \$35,238
- (6) PSC Order No. 17031 states purchase price @ \$15,642
- (7) Rate base est. in rate case v. date of transfer
- (8) SSUI recorded plant value @ 12/31/85
- (9) \$ conflict with SSUI interrogatory response, 850166-WS
taff recommendation 900329-WS
- (11) Per staff interim recommendation 870349-WU

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RONALD J. SCHULTZ
PROPERTY APPRAISER

110 N. Apopka Ave., Room 200, Inverness, Florida 34450-4294 • Telephone: (904)-637-9820 Fax: (904) 637-9844

November 13, 1992

Southern States Utility
Attn: Mr. Brian Armstrong
1000 Color Place
Apopka, FL 32703

Dear Mr. Armstrong:

Attached please find a copy of a fax dated November 4, 1992 from Judith J. Kimball indicating that it is the response to my letter of September 25, 1992, addressed to you.

In my several years as a Property Appraiser I have not previously encountered such institutional disdain for a potential refund.

In the hope of establishing a useful exchange of information I will remind you of the tasks facing this office in the administration of ad valorem taxation. Ad valorem taxation, at the local level in Florida, is directed at real and tangible personal property with the Property Appraiser charged with discovering and listing all such property within the jurisdiction. The listing of real property is reasonably straight forward. Tangible Personal Property is however, dependent on the property owner submitting a description of the assets, their original cost and the owners estimate of value on form DR 405, a form adopted by the Department of Revenue for this purpose. (See attached). Heretofore we have accepted the summarization of investment and depreciation by the account categories utilized in your reports to the Public Service Commission in lieu of an asset listing.

The logic at work has been that the physical assets of a regulated water and/or sewer company have as their maximum taxable (to the company) value, their contribution to the current rate base and their discounted potential contribution to future rate bases, as would be allowed by the PSC, should an acquisition have occurred on January 1 of the tax year. As you can see there are several interesting assumptions that must be accepted for this logic to yield a reasonable accurate finding of Just Value. An obvious assumption is that the rate base as imputed from your annual report to the PSC does reasonably reflect the rate base, or acquisition amount allowable to the rate base, that a purchaser would have based his offer on in each particular year.

Southern States Utility
page 2
November 13, 1992

This assumption is difficult to maintain, over multiple years, when "adjustments" of millions of dollars are made to the various accounts. (See pages 361 and 370 attached indicating adjustments to CIAC, non-used and useful etc.)

Another assumption is that the physical assets being taxed to the company have not had their value added to the taxable value of individual customers. If the cost of the asset has been included in the calculation of value of a parcel owned by others, as well as being included in the companies taxable value, it would present an example of double taxation. Physical assets which are contributions in aid of construction or physical assets which are built or purchased through funds provided as contributions in aid of construction are normally taxed by being subsumed under the value of the customers parcel. Likewise CIAC that is financial only without tangible assets that are taxable is irrelevant to the calculation of Just Value.

In summary: for each tax year since the acquisition of the systems S.S.U. has been assessed for values that were properly CIAC and therefore apparently tax to others, the adjustments made to the P.S.C. did not provide an accurate estimate of just value in all years.

I call your attention to Section 195.022 (3) and (4) F.S. with the hope that we can work together in arriving at the appropriate Just Value for each of the past several years for each system. Anticipating your prompt response I have not forwarded your 1992 tax bills since I am convinced that they are erroneous.

Sincerely,



Ronald J. Schultz, CFA
Property Appraiser

RJS/avl

cc: Judith J. Kimball, SSU
Office of the Public Counsel
Harry C. Jones, President of COVA
Paul Hawkes, Attorney
Office of Records and Reports P.S.C.
Larry Haag, County Attorney

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