



950495-WS
EXHIBIT NO. 67
CASE NO. 96-04227

ORIGINAL
FILE COPY

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950495 - WS

APPLICATION FOR A GENERAL RATE INCREASE

VOLUME VII
BOOK 1 OF 1

MINIMUM FILING REQUIREMENTS
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI)

Containing

AFPI SCHEDULES & TARIFFS

PROJECTED TEST YEAR ENDED 12/31/96

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495 EXHIBIT NO. 67
COMPANY/ SSU / Rudman
WITNESS: SSU / Rudman
DATE: 5/10/96

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FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME VII, BOOK 1 OF 1
MINIMUM FILING REQUIREMENTS

SCHEDULE G - AFPI

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SCHEDULE G - AFPI

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G-4 (S), 1 of 1 ¹	Schedule of Monthly Carrying Charges Per ERC Per Year

¹ For plants with a proposed capped tariff, an additional first page has been included to reflect the proposed tariff. The other pages have been repaginated accordingly.

**SUMMARY OF PROPOSED ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI) ANNUAL CHARGES - 1996
WATER AND SEWER COMBINED**

Company : SSU/FPSC Jurisdiction - All Plants
Docket No: 950495-WS
Schedule Year Ended: 12/31/96
Water [X] Sewer []
Historic [] Projected [X]

FPSC
Summary Schedule
Page 1 of 2
Preparer: Bliss

Line No	Plant Name	(1)	(3)	(4)	(5)	(6)	(7)
		COMBINED PROPOSED WATER AND SEWER AFPI CHARGES					
		1997	1998	1998	2000	2001	
1	Amelia Island	898.66	1,118.01	1,354.72	1,610.57	1,622.52	
2	Apache Shores	129.82	269.94	421.42	585.43	763.27	
3	Apple Valley	0.00	0.00	0.00	0.00	0.00	
4	Bay Lake Estates	14.90	30.92	48.19	66.63	86.97	
5	Beacon Hills	507.28	507.28	507.28	507.28	507.28	
6	Beecher's Point	387.77	574.72	776.82	995.65	1,232.92	
7	Buenaventura Lakes	130.76	271.24	422.45	585.50	761.62	
8	Burnt Stone	1,668.40	1,851.27	2,050.10	2,266.54	2,502.41	
9	Carlton Village	55.11	115.17	180.88	252.21	330.38	
10	Chuluota	1,502.73	1,505.84	1,508.74	1,512.06	1,515.62	
11	Citrus Park	0.00	0.00	0.00	0.00	0.00	
12	Citrus Springs	634.30	777.44	932.93	1,102.06	1,286.23	
13	Crystal River	46.12	95.76	149.29	207.12	269.66	
14	Daehwyler Shores	0.00	0.00	0.00	0.00	0.00	
15	Deep Creek	1,587.25	1,644.21	1,683.29	1,726.72	1,774.95	
16	Deltona Lakes	186.49	215.78	247.63	282.37	320.28	
17	Dol Ray Manor	5.74	11.89	18.50	25.62	33.29	
18	Druid Hills	0.00	0.00	0.00	0.00	0.00	
19	Eaat Lake Harris	0.00	0.00	0.00	0.00	0.00	
20	Enterprise	29.71	61.04	94.17	129.28	166.57	
21	Fern Park	0.00	0.00	0.00	0.00	0.00	
22	Fern Terrace	0.00	0.00	0.00	0.00	0.00	
23	Fisherman's Haven	181.42	335.15	522.44	724.70	943.47	
24	Florida Cant Comm Park	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
25	Fountains	20.43	42.31	65.80	91.07	118.30	
26	Fox Run	883.11	954.17	1,031.14	1,114.62	1,205.30	
27	Friendly Center	0.00	0.00	0.00	0.00	0.00	
28	Geneva Lake Est.	26.63	55.62	87.24	121.73	159.42	
29	Golden Terrace	0.00	0.00	0.00	0.00	0.00	
30	Gospel Isle Estates	193.13	193.13	193.13	193.13	193.13	
31	Grand Terrace	0.00	0.00	0.00	0.00	0.00	
32	Harmony Homes	0.00	0.00	0.00	0.00	0.00	
33	Hermits Cove	51.25	106.86	167.30	233.04	304.65	
34	Hobby Hills	5.09	10.82	16.63	23.16	30.28	
35	Holiday Haven	734.21	1,458.82	1,491.17	1,526.39	1,564.78	
36	Holiday Heights	0.00	0.00	0.00	0.00	0.00	
37	Imperial Mobile Terr	0.00	0.00	0.00	0.00	0.00	
38	Intercession City	29.94	62.64	98.38	137.48	180.29	
39	Interlachen Lake Est	64.04	85.72	109.38	135.15	183.32	
40	Jungle Den	763.12	783.12	783.12	783.12	783.12	
41	Keystone Club Est.	84.82	177.08	277.57	387.12	506.68	
42	Keystone Heights	310.19	324.11	339.02	355.03	372.23	
43	Kingswood	0.00	0.00	0.00	0.00	0.00	
44	Lake Ajay	0.00	0.00	0.00	0.00	0.00	
45	Lake Brantley	388.56	388.56	388.56	388.56	388.56	
46	Lake Conway	26.53	55.47	87.06	121.59	159.35	
47	Lake Harriet	0.00	0.00	0.00	0.00	0.00	
48	Lakeside	40.25	83.96	131.51	183.28	239.71	
49	Lakeview Villas	0.00	0.00	0.00	0.00	0.00	
50	Lehigh	946.94	1,104.19	1,275.38	1,461.93	1,465.89	
51	Leilani Heights	0.00	0.00	0.00	0.00	0.00	
52	Leisure Lakes/CB	197.78	267.28	342.31	423.44	511.30	

**SUMMARY OF PROPOSED ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI) ANNUAL CHARGES - 1996
WATER AND SEWER COMBINED**

Company : SSU/FPSC Jurisdiction - All Plants
Docket No: 950495-WS
Schedule Year Ended: 12/31/96
Water [X] Sewer []
Historic [] Projected [X]

FPSC
Summary Schedule
Page 2 of 2
Preparer: Bliss

Line No	Plant Name	(1)	(3)	(4)	(5)	(8)	(7)
		COMBINED PROPOSED WATER AND SEWER AFPI CHARGES					
		1997	1998	1999	2000	2001	
53	Marco Island	1,592.18	1,692.39	1,801.47	1,920.32	2,049.95	
54	Marco Shores	443.26	467.94	494.11	521.91	551.51	
55	Marion Oaks	1,703.35	1,815.59	1,936.46	2,066.87	2,150.54	
56	Meredith Manor	89.41	186.79	292.95	408.60	535.35	
57	Momingview	13.30	27.40	42.38	58.34	75.38	
58	Oak Forest	9.72	20.07	31.14	42.97	55.67	
59	Oakwood	0.00	0.00	0.00	0.00	0.00	
60	Palisades	244.90	244.90	244.90	244.90	244.90	
61	Palm Port	813.16	1,007.75	1,216.30	1,440.23	1,681.15	
62	Palm Terrace	18.85	39.42	81.87	86.41	113.24	
63	Palm Valley	0.00	0.00	0.00	0.00	0.00	
64	Palms Mobile Home Park	7.84	18.31	25.50	35.47	46.30	
85	Park Manor	55.73	55.73	55.73	55.73	55.73	
68	Picciola Island	0.00	0.00	0.00	0.00	0.00	
67	Pine Ridge	304.46	304.46	304.48	304.48	304.48	
68	Pine Ridge Estates	3.72	7.73	12.07	16.78	21.68	
69	Piney Woods	36.87	76.95	120.56	168.06	219.87	
70	Point O' Woods	362.36	362.38	362.36	362.38	382.38	
71	Pomona Park	10.80	22.55	35.36	49.34	64.60	
72	Postmaster Village	83.18	173.78	272.58	380.42	498.22	
73	Quail Ridge	159.34	159.34	159.34	159.34	159.34	
74	Remington Forest	0.00	0.00	0.00	0.00	0.00	
75	River Grove	6.46	13.33	20.65	28.48	36.87	
78	River Park	25.09	52.46	82.36	115.04	150.80	
77	Rosemont / Rolling Green	49.70	103.98	163.29	228.17	299.19	
76	Salt Springs	355.91	355.91	355.91	355.91	355.91	
79	Samira Villas	0.00	0.00	0.00	0.00	0.00	
80	Silver Lake Oaks	212.10	440.58	687.13	953.80	1,242.05	
61	Silver Lakes/West Shores	0.00	0.00	0.00	0.00	0.00	
82	Skycrest	0.00	0.00	0.00	0.00	0.00	
83	South Forty	971.27	1,500.00	1,500.00	1,500.00	1,500.00	
64	Spring Gardens	41.72	86.14	133.53	184.21	238.50	
85	St. Johns Highlands	7.41	15.46	24.23	33.78	44.20	
86	Stone Mountain	12.11	25.25	39.54	55.10	72.05	
87	Sugar Mill	890.09	1,100.56	1,328.43	1,575.50	1,843.76	
88	Sugarmill Woods	423.28	452.48	484.20	518.76	556.42	
89	Sunny Hills	1,113.00	1,180.31	1,212.05	1,268.66	1,330.65	
90	Sunshine Parkway	272.94	564.25	875.83	1,209.77	1,568.38	
91	Tropical Park	86.90	186.10	292.45	408.89	536.47	
92	Tropical Isles	41.70	87.06	136.47	190.35	249.15	
93	University Shores	957.33	1,049.56	1,149.36	1,257.53	1,374.93	
94	Valencia Terrace	120.55	251.01	392.40	545.85	712.60	
95	Venetian Village	446.53	554.95	671.07	795.71	929.73	
96	Welaka / Saratoga Harbour	721.76	737.36	750.00	750.00	750.00	
97	Westmont	0.00	0.00	0.00	0.00	0.00	
98	Windsong	0.00	0.00	0.00	0.00	0.00	
99	Woodmere	526.97	526.97	526.97	526.97	526.97	
100	Wootens	4.66	9.73	15.25	21.25	27.80	
101	Zephyr Shores	345.71	428.81	518.71	616.11	721.79	

**SUMMARY OF PROPOSED ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI) ANNUAL CHARGES - 1996
WATER TREATMENT PLANT**

Company : SSU/FPSC Jurisdiction - All Plants
Docket No: 950485-WS
Schedule Year Ended: 12/31/96
Water [X] Sewer []
Historic [] Projected [X]

FPSC
Summary Schedule
Page 1 of 2
Preparer: Bliss

Line No	Plant Name	(1)	(3)	(4)	(5)	(6)	(7)	(8)
		PROPOSED WATER TREATMENT PLANT AFPI CHARGES						
		1997	1998	1999	2000	2001		Note:
1	Aneia Island	122.52	122.52	122.52	122.52	122.52		[2]
2	Apache Shores	22.70	47.10	73.38	101.74	132.38		[1]
3	Apple Valley	N/A	N/A	N/A	N/A	N/A		[3]
4	Bay Lake Estates	N/A	N/A	N/A	N/A	N/A		[3]
5	Beacon Hills	196.89	196.89	196.89	196.89	196.89		[2]
8	Beecher's Point	214.56	214.56	214.56	214.56	214.56		[2]
7	Buenaventura Lakes	N/A	N/A	N/A	N/A	N/A		[3]
8	Burnt Store	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50		[5]
9	Carlton Village	N/A	N/A	N/A	N/A	N/A		[3]
10	Chuluota	2.73	5.84	8.74	12.06	15.62		[1]
11	Citrus Park	N/A	N/A	N/A	N/A	N/A		[3]
12	Citrus Springs	N/A	N/A	N/A	N/A	N/A		[3]
13	Crystal River	46.12	95.76	149.29	207.12	269.68		[1]
14	Daetwyler Shores	N/A	N/A	N/A	N/A	N/A		[3]
15	Deep Creek	647.52	647.52	647.52	647.52	647.52		[2]
16	Deltona Lakes	70.60	70.60	70.60	70.60	70.60		[2]
17	Dol Ray Manor	5.74	11.89	18.50	25.82	33.29		[1]
18	Druid Hills	N/A	N/A	N/A	N/A	N/A		[3]
19	East Lake Hamis	N/A	N/A	N/A	N/A	N/A		[3]
20	Enterprise	N/A	N/A	N/A	N/A	N/A		[3]
21	Fern Park	N/A	N/A	N/A	N/A	N/A		[3]
22	Fern Terrace	N/A	N/A	N/A	N/A	N/A		[3]
23	Fisherman's Haven	N/A	N/A	N/A	N/A	N/A		[3]
24	Fountains	20.43	42.31	65.80	91.07	118.30		[4]
25	Fox Run	65.70	136.76	213.73	297.21	387.89		[1]
26	Friendly Center	N/A	N/A	N/A	N/A	N/A		[3]
27	Geneva Lake Est.	N/A	N/A	N/A	N/A	N/A		[3]
28	Golden Terrace	N/A	N/A	N/A	N/A	N/A		[3]
29	Gospel Isle Estates	N/A	N/A	N/A	N/A	N/A		[3]
30	Grand Terrace	N/A	N/A	N/A	N/A	N/A		[3]
31	Harmony Homes	N/A	N/A	N/A	N/A	N/A		[3]
32	Hermits Cove	18.23	37.77	58.77	81.36	105.73		[1]
33	Hobby Hills	5.09	10.62	16.63	23.16	30.28		[1]
34	Holiday Haven	N/A	N/A	N/A	N/A	N/A		[3]
35	Holiday Heights	N/A	N/A	N/A	N/A	N/A		[3]
36	Imperial Mobile Terr	N/A	N/A	N/A	N/A	N/A		[3]
37	Intercession City	N/A	N/A	N/A	N/A	N/A		[3]
38	Interlachen Lake Est	44.13	44.13	44.13	44.13	44.13		[2]
39	Jungle Den	N/A	N/A	N/A	N/A	N/A		[3]
40	Keystone Club Est.	19.84	41.25	64.39	89.45	116.62		[1]
41	Keystone Heights	13.03	26.95	41.86	57.87	75.07		[1]
42	Kingswood	N/A	N/A	N/A	N/A	N/A		[3]
43	Lake Ajay	N/A	N/A	N/A	N/A	N/A		[3]
44	Lake Brantley	N/A	N/A	N/A	N/A	N/A		[3]
45	Lake Conway	N/A	N/A	N/A	N/A	N/A		[3]
46	Lake Harriet	N/A	N/A	N/A	N/A	N/A		[3]
47	Lakeside	N/A	N/A	N/A	N/A	N/A		[3]
48	Lakeview Villas	N/A	N/A	N/A	N/A	N/A		[3]
49	Lehigh	86.43	86.43	86.43	86.43	86.43		[2]
50	Leilani Heights	N/A	N/A	N/A	N/A	N/A		[3]
51	Leisure Lakes/CB	N/A	N/A	N/A	N/A	N/A		[3]

Note: [1] Indicates New Proposed Tariff
[2] Indicates Existing Tariff Applies - No New Tariff Requested
[3] Not Applicable
[4] Indicates New Proposed Tariff Supersedes Existing Tariff
[5] Indicates Proposed Cap to New Tariff
[6] Indicates Proposed Cap to the Existing Tariff

**SUMMARY OF PROPOSED ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI) ANNUAL CHARGES - 1996
WATER TREATMENT PLANT**

Company : SSU/FPSC Jurisdiction - All Plants
Docket No: 950495-WS
Schedule Year Ended: 12/31/96
Water [X] Sewer []
Historic [] Projected [X]

FPSC
Summary Schedule
Page 2 of 2
Preparer: Bliss

Line No	(1) Plant Name	(4) PROPOSED WATER TREATMENT PLANT AFPI CHARGES					(7)	(8) Note:
		(3) 1997	(4) 1998	(5) 1999	(6) 2000	(7) 2001		
52	Marco Island	92.18	192.39	301.47	420.32	549.95	[1]	
53	Marco Shores	284.99	284.99	284.99	284.99	284.99	[2]	
54	Marion Oaks	81.60	81.60	81.60	81.60	81.60	[2]	
55	Meredith Manor	5.04	10.42	18.15	22.30	28.89	[1]	
56	Morningview	N/A	N/A	N/A	N/A	N/A	[3]	
57	Oak Forest	N/A	N/A	N/A	N/A	N/A	[3]	
58	Oakwood	N/A	N/A	N/A	N/A	N/A	[3]	
59	Palisades	N/A	N/A	N/A	N/A	N/A	[3]	
60	Palm Port	312.87	312.87	312.87	312.87	312.87	[2]	
61	Palm Terrace	N/A	N/A	N/A	N/A	N/A	[3]	
62	Palm Valley	N/A	N/A	N/A	N/A	N/A	[3]	
63	Palms Mobile Home Park	N/A	N/A	N/A	N/A	N/A	[3]	
64	Picciola Island	N/A	N/A	N/A	N/A	N/A	[3]	
65	Pine Ridge	N/A	N/A	N/A	N/A	N/A	[3]	
66	Pine Ridge Estates	3.72	7.73	12.07	16.78	21.88	[1]	
67	Piney Woods	N/A	N/A	N/A	N/A	N/A	[3]	
68	Point O' Woods	N/A	N/A	N/A	N/A	N/A	[3]	
69	Pomona Park	N/A	N/A	N/A	N/A	N/A	[3]	
70	Postmaster Village	N/A	N/A	N/A	N/A	N/A	[3]	
71	Quail Ridge	N/A	N/A	N/A	N/A	N/A	[3]	
72	Remington Forest	N/A	N/A	N/A	N/A	N/A	[3]	
73	River Grove	6.46	13.33	20.65	28.48	36.87	[1]	
74	River Park	3.64	7.58	11.87	16.53	21.62	[1]	
75	Rosemont / Rolling Green	N/A	N/A	N/A	N/A	N/A	[3]	
76	Salt Springs	N/A	N/A	N/A	N/A	N/A	[3]	
77	Samira Villas	N/A	N/A	N/A	N/A	N/A	[3]	
78	Silver Lake Oaks	10.06	20.86	32.47	44.98	58.48	[1]	
79	Silver Lakes/West Shores	N/A	N/A	N/A	N/A	N/A	[3]	
80	Skycrest	N/A	N/A	N/A	N/A	N/A	[3]	
81	Spring Gardens	N/A	N/A	N/A	N/A	N/A	[3]	
82	St. Johns Highlands	N/A	N/A	N/A	N/A	N/A	[3]	
83	Stone Mountain	N/A	N/A	N/A	N/A	N/A	[3]	
84	Sugar Mill	241.42	241.42	241.42	241.42	241.42	[2]	
85	Sugarmill Woods	26.86	56.04	87.78	122.34	160.00	[1]	
86	Sunny Hills	137.02	137.02	137.02	137.02	137.02	[2]	
87	Sunshine Parkway	12.00	24.76	38.37	52.90	68.46	[1]	
88	Tropical Park	N/A	N/A	N/A	N/A	N/A	[3]	
89	University Shores	N/A	N/A	N/A	N/A	N/A	[3]	
90	Valencia Terrace	N/A	N/A	N/A	N/A	N/A	[3]	
91	Venetian Village	7.03	7.03	7.03	7.03	7.03	[2]	
92	Wetaka / Saratoga Harbour	707.43	707.43	707.43	707.43	707.43	[2]	
93	Westmont	N/A	N/A	N/A	N/A	N/A	[3]	
94	Windsong	N/A	N/A	N/A	N/A	N/A	[3]	
95	Woodmere	109.74	109.74	109.74	109.74	109.74	[2]	
96	Wootens	N/A	N/A	N/A	N/A	N/A	[3]	
97	Zephyr Shores	N/A	N/A	N/A	N/A	N/A	[3]	

Note: [1] Indicates New Proposed Tariff
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[3] Not Applicable
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**SUMMARY OF PROPOSED ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI) ANNUAL CHARGES - 1996
WATER TRANSMISSION AND DISTRIBUTION PLANT**

Company : \$SU/FPSC Jurisdiction - All Plants
Docket No: 950495-WS
Schedule Year Ended: 12/31/96
Water Sewer
Historic Projected

FPSC
Summary Schedule
Page 1 of 2
Preparer: Bliss

Line No	Plant Name	(1)	(3)	(4)	(5)	(6)	(7)	(8)
		PROPOSED WATER TRANSMISSION AND DISTRIBUTION AFPI CHARGES						
		1997	1998	1999	2000	2001		
1	Amelia Island	N/A	N/A	N/A	N/A	N/A	N/A	[3]
2	Apache Shores	6.42	13.39	20.96	29.21	38.19	38.19	[1]
3	Apple Valley	N/A	N/A	N/A	N/A	N/A	N/A	[3]
4	Bay Lake Estates	14.90	30.92	48.19	66.83	86.97	86.97	[1]
5	Beacon Hills	N/A	N/A	N/A	N/A	N/A	N/A	[3]
6	Beecher's Point	N/A	N/A	N/A	N/A	N/A	N/A	[3]
7	Buenaventura Lakes	N/A	N/A	N/A	N/A	N/A	N/A	[3]
8	Burnt Store	435.50	435.50	435.50	435.50	435.50	435.50	[2]
9	Carlton Village	55.11	115.17	180.66	252.21	330.38	330.38	[1]
10	Chuluota	N/A	N/A	N/A	N/A	N/A	N/A	[3]
11	Citrus Park	N/A	N/A	N/A	N/A	N/A	N/A	[3]
12	Citrus Springs	382.19	382.19	382.19	382.19	382.19	382.19	[2]
13	Crystal River	N/A	N/A	N/A	N/A	N/A	N/A	[3]
14	Dashwyler Shores	N/A	N/A	N/A	N/A	N/A	N/A	[3]
15	Deep Creek	90.66	102.48	102.48	102.48	102.48	102.48	[5]
16	Deltona Lakes	26.91	56.18	88.05	122.79	160.70	160.70	[1]
17	Dol Ray Manor	N/A	N/A	N/A	N/A	N/A	N/A	[3]
18	Druid Hills	N/A	N/A	N/A	N/A	N/A	N/A	[3]
19	East Lake Harris	N/A	N/A	N/A	N/A	N/A	N/A	[3]
20	Enterprise	N/A	N/A	N/A	N/A	N/A	N/A	[3]
21	Fern Park	N/A	N/A	N/A	N/A	N/A	N/A	[3]
22	Fern Terrace	N/A	N/A	N/A	N/A	N/A	N/A	[3]
23	Fisherman's Haven	N/A	N/A	N/A	N/A	N/A	N/A	[3]
24	Fountains	N/A	N/A	N/A	N/A	N/A	N/A	[3]
25	Fox Run	N/A	N/A	N/A	N/A	N/A	N/A	[3]
26	Friendly Center	N/A	N/A	N/A	N/A	N/A	N/A	[3]
27	Geneva Lake Est.	26.63	55.62	87.24	121.73	159.42	159.42	[1]
28	Golden Terrace	N/A	N/A	N/A	N/A	N/A	N/A	[3]
29	Gospel Isle Estates	193.13	193.13	193.13	193.13	193.13	193.13	[2]
30	Grand Terrace	N/A	N/A	N/A	N/A	N/A	N/A	[3]
31	Harmony Homes	N/A	N/A	N/A	N/A	N/A	N/A	[3]
32	Hermits Cove	33.02	69.09	108.53	151.68	198.92	198.92	[1]
33	Hobby Hills	N/A	N/A	N/A	N/A	N/A	N/A	[3]
34	Holiday Haven	10.72	22.44	35.28	49.35	64.78	64.78	[1]
35	Holiday Heights	N/A	N/A	N/A	N/A	N/A	N/A	[3]
36	Imperial Mobile Terr	N/A	N/A	N/A	N/A	N/A	N/A	[3]
37	Intercession City	29.94	62.64	98.38	137.48	180.29	180.29	[1]
38	Interlachen Lake Est	19.91	41.59	65.23	91.02	119.19	119.19	[1]
39	Jungle Den	N/A	N/A	N/A	N/A	N/A	N/A	[3]
40	Keystone Club Est.	64.98	135.84	213.18	297.67	390.06	390.06	[1]
41	Keystone Heights	297.16	297.16	297.16	297.16	297.16	297.16	[2]
42	Kingswood	N/A	N/A	N/A	N/A	N/A	N/A	[3]
43	Lake Ajay	N/A	N/A	N/A	N/A	N/A	N/A	[3]
44	Lake Brantley	388.56	388.56	388.56	388.56	388.56	388.56	[2]
45	Lake Conway	26.53	55.47	87.06	121.59	159.35	159.35	[1]
46	Lake Harriet	N/A	N/A	N/A	N/A	N/A	N/A	[3]
47	Lakeside	40.25	83.96	131.51	183.28	239.71	239.71	[1]
48	Lakeview Villas	N/A	N/A	N/A	N/A	N/A	N/A	[3]
49	Lehigh	144.82	301.87	473.06	659.61	863.57	863.57	[5]
50	Leikani Heights	N/A	N/A	N/A	N/A	N/A	N/A	[3]
51	Leisure Lakes/CB	19.55	40.76	63.80	88.67	116.17	116.17	[1]

Note: [1] Indicates New Proposed Tariff
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**SUMMARY OF PROPOSED ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI) ANNUAL CHARGES - 1996
WATER TRANSMISSION AND DISTRIBUTION PLANT**

Company : S&WFP&C Jurisdiction - All Plants
Docket No: 950495-WS
Schedule Year Ended: 12/31/96
Water [X] Sewer []
Historic [] Projected [X]

FP&C
Summary Schedule
Page 2 of 2
Preparer: Bliss

Line No	Plant Name	(1)	(3)	(4)	(5)	(6)	(7)	(8)
		PROPOSED WATER TRANSMISSION AND DISTRIBUTION AFPI CHARGES						
		1997	1998	1999	2000	2001		
52	Marco Island	N/A	N/A	N/A	N/A	N/A	N/A	[3]
53	Marco Shores	N/A	N/A	N/A	N/A	N/A	N/A	[3]
54	Manion Oaks	568.94	568.94	568.94	568.94	568.94	568.94	[2]
55	Meredith Manor	84.37	176.37	276.80	386.51	506.46	506.46	[1]
56	Morningview	N/A	N/A	N/A	N/A	N/A	N/A	[3]
57	Oak Forest	9.72	20.07	31.14	42.97	55.67	55.67	[1]
58	Oakwood	N/A	N/A	N/A	N/A	N/A	N/A	[3]
59	Palisades	244.90	244.90	244.90	244.90	244.90	244.90	[2]
60	Palm Port	318.34	318.34	318.34	318.34	318.34	318.34	[2]
61	Palm Terrace	N/A	N/A	N/A	N/A	N/A	N/A	[3]
62	Palm Valley	N/A	N/A	N/A	N/A	N/A	N/A	[3]
63	Palms Mobile Home Park	7.84	18.31	25.50	35.47	46.30	46.30	[1]
64	Piccola Island	N/A	N/A	N/A	N/A	N/A	N/A	[3]
65	Pine Ridge	304.48	304.48	304.48	304.48	304.48	304.48	[2]
66	Pine Ridge Estates	N/A	N/A	N/A	N/A	N/A	N/A	[3]
67	Piney Woods	36.87	78.95	120.56	168.06	219.87	219.87	[1]
68	Point O' Woods	56.56	56.56	56.56	56.56	56.56	56.56	[2]
69	Pomona Park	10.80	22.55	35.36	49.34	64.60	64.60	[1]
70	Postmaster Village	83.18	173.78	272.58	380.42	498.22	498.22	[1]
71	Quail Ridge	159.34	159.34	159.34	159.34	159.34	159.34	[2]
72	Remington Forest	N/A	N/A	N/A	N/A	N/A	N/A	[3]
73	River Grove	N/A	N/A	N/A	N/A	N/A	N/A	[3]
74	River Park	21.45	44.88	70.49	98.51	129.18	129.18	[1]
75	Rosemont / Rolling Green	49.70	103.98	163.29	228.17	299.19	299.19	[1]
76	Salt Springs	N/A	N/A	N/A	N/A	N/A	N/A	[3]
77	Samire Villas	N/A	N/A	N/A	N/A	N/A	N/A	[3]
78	Silver Lake Oaks	10.47	21.90	34.39	48.04	62.98	62.98	[1]
79	Silver Lakes/West Shores	N/A	N/A	N/A	N/A	N/A	N/A	[3]
80	Slycrest	N/A	N/A	N/A	N/A	N/A	N/A	[3]
81	Spring Gardens	10.17	21.14	32.98	45.79	59.66	59.66	[1]
82	St. Johns Highlands	7.41	15.46	24.23	33.78	44.20	44.20	[1]
83	Stone Mountain	12.11	25.25	39.54	55.10	72.05	72.05	[1]
84	Sugar Mill	60.78	126.79	198.55	278.66	361.82	361.82	[1]
85	Sugarmill Woods	253.94	253.94	253.94	253.94	253.94	253.94	[2]
86	Sunny Hills	43.32	90.63	142.37	198.98	260.97	260.97	[4]
87	Sunshine Parkway	N/A	N/A	N/A	N/A	N/A	N/A	[3]
88	Tropical Park	88.90	186.10	292.45	406.89	536.47	536.47	[1]
89	University Shores	N/A	N/A	N/A	N/A	N/A	N/A	[3]
90	Valencia Terrace	10.72	22.21	34.58	47.64	62.16	62.16	[1]
91	Venetian Village	2.08	4.33	6.79	9.47	12.38	12.38	[1]
92	Wetaka / Saratoga Harbour	14.33	29.93	42.57	42.57	42.57	42.57	[5]
93	Westmont	N/A	N/A	N/A	N/A	N/A	N/A	[3]
94	Windsong	N/A	N/A	N/A	N/A	N/A	N/A	[3]
95	Woodmere	96.26	96.26	96.26	96.26	96.26	96.26	[2]
96	Wootens	4.66	9.73	15.25	21.25	27.80	27.80	[1]
97	Zephyr Shores	8.10	18.82	26.52	36.99	48.41	48.41	[1]

Note: [1] Indicates New Proposed Tariff
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**SUMMARY OF PROPOSED ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI) ANNUAL CHARGES - 1996
SEWER COLLECTION PLANT**

Company : SSU/FPSC Jurisdiction - All Plants
 Docket No: 950495-WS
 Schedule Year Ended: 12/31/96
 Water [] Sewer [X]
 Historic [] Projected [X]

FPSC
 Summary Schedule
 Page 1 of 1
 Preparer: Bliss

Line No	Plant Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		PROPOSED SEWER COLLECTION PLANT AFPI CHARGES						
		1997	1998	1999	2000	2001		Note:
1	Amelia Island	203.62	422.97	659.68	915.53	927.48		[5]
2	Apache Shores	45.12	93.84	148.53	203.60	265.49		[1]
3	Apple Valley	N/A	N/A	N/A	N/A	N/A		[3]
4	Beacon Hills	N/A	N/A	N/A	N/A	N/A		[3]
5	Beecher's Point	111.44	231.86	362.19	503.46	656.78		[1]
6	Buenaventura Lakes	N/A	N/A	N/A	N/A	N/A		[3]
7	Burnt Store	91.84	192.34	302.39	422.98	555.20		[1]
8	Chuluota	750.00	750.00	750.00	750.00	750.00		[5]
9	Citrus Park	N/A	N/A	N/A	N/A	N/A		[3]
10	Citrus Springs	131.94	275.08	430.57	599.70	783.87		[4]
11	Deep Creek	31.57	66.71	105.79	149.22	197.45		[1]
12	Deltona Lakes	N/A	N/A	N/A	N/A	N/A		[3]
13	Enterprise	29.71	61.04	94.17	129.28	166.57		[1]
14	Fisherman's Haven	N/A	N/A	N/A	N/A	N/A		[3]
15	Florida Cent Comm Park	750.00	750.00	750.00	750.00	750.00		[6]
16	Fox Run	N/A	N/A	N/A	N/A	N/A		[3]
17	Holiday Haven	16.69	34.72	54.23	75.38	98.34		[1]
18	Jungle Den	N/A	N/A	N/A	N/A	N/A		[3]
19	Lehigh	624.24	624.24	624.24	624.24	624.24		[2]
20	Leilani Heights	N/A	N/A	N/A	N/A	N/A		[3]
21	Leisure Lakes/CB	44.94	93.22	145.21	201.27	261.83		[1]
22	Marco Island	N/A	N/A	N/A	N/A	N/A		[3]
23	Marco Shores	23.34	48.02	74.19	101.99	131.59		[1]
24	Manton Oaks	948.41	948.41	948.41	948.41	948.41		[2]
25	Meredith Manor	N/A	N/A	N/A	N/A	N/A		[3]
26	Momingview	N/A	N/A	N/A	N/A	N/A		[3]
27	Palm Port	86.20	202.69	314.11	433.18	560.69		[4]
28	Palm Terrace	18.85	39.42	61.87	86.41	113.24		[1]
29	Park Manor	N/A	N/A	N/A	N/A	N/A		[3]
30	Point O' Woods	N/A	N/A	N/A	N/A	N/A		[3]
31	Salt Springs	N/A	N/A	N/A	N/A	N/A		[3]
32	Silver Lake Oaks	40.37	83.54	129.81	179.50	232.96		[1]
33	South Forty	474.77	750.00	750.00	750.00	750.00		[5]
34	Spring Gardens	31.55	65.00	100.55	138.42	178.84		[1]
35	Sugar Mill	133.91	278.37	434.48	603.43	786.55		[1]
36	Sugarmill Woods	N/A	N/A	N/A	N/A	N/A		[3]
37	Sunny Hills	398.40	398.40	398.40	398.40	398.40		[2]
38	Sunshine Parkway	N/A	N/A	N/A	N/A	N/A		[3]
39	Tropical Isles	41.70	87.06	136.47	190.35	249.15		[1]
40	University Shores	85.35	177.58	277.38	385.55	502.95		[4]
41	Valencia Terrace	92.62	193.50	302.85	421.76	551.22		[1]
42	Venetian Village	99.35	205.51	319.18	441.14	572.24		[1]
43	Woodmere	320.97	320.97	320.97	320.97	320.97		[2]
44	Zephyr Shores	68.84	143.12	223.42	310.36	404.61		[1]

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**SUMMARY OF PROPOSED ALLOWANCE FOR FUNDS PRUDENTLY INVESTED (AFPI) ANNUAL CHARGES - 1996
SEWER TREATMENT AND DISPOSAL**

Company : SSU/FPSC Jurisdiction - All Plants
Docket No: 950485-WS
Schedule Year Ended: 12/31/86
Water [] Sewer [X]
Historic [] Projected [X]

FPSC
Summary Schedule
Page 1 of 1
Preparer: Bliss

Line No	Plant Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		PROPOSED SEWER TREATMENT AND DISPOSAL AFPI CHARGES						Note:
		1997	1998	1999	2000	2001		
1	Amelia Island	572.52	572.52	572.52	572.52	572.52		[2]
2	Apache Shores	55.58	115.61	180.54	250.89	327.21		[1]
3	Apple Valley	N/A	N/A	N/A	N/A	N/A		[3]
4	Beacon Hills	310.39	310.39	310.39	310.39	310.39		[2]
5	Beecher's Point	61.77	128.30	200.07	277.63	361.57		[1]
6	Buenaventura Lakes	130.78	271.24	422.45	585.50	761.62		[1]
7	Burnt Store	78.56	158.93	247.71	343.56	447.22		[1]
8	Chuluota	750.00	750.00	750.00	750.00	750.00		[8]
9	Citrus Park	N/A	N/A	N/A	N/A	N/A		[3]
10	Citrus Springs	120.17	120.17	120.17	120.17	120.17		[2]
11	Deep Creek	827.50	827.50	827.50	827.50	827.50		[2]
12	Deltona Lakes	88.98	88.98	88.98	88.98	88.98		[2]
13	Enterprise	N/A	N/A	N/A	N/A	N/A		[3]
14	Fisherman's Haven	181.42	335.15	522.44	724.70	943.47		[1]
15	Florida Cent Comm Park	750.00	750.00	750.00	750.00	750.00		[6]
16	Fox Run	817.41	817.41	817.41	817.41	817.41		[2]
17	Holiday Haven	706.81	1,401.66	1,401.66	1,401.66	1,401.66		[5]
18	Jungle Den	783.12	783.12	783.12	783.12	783.12		[2]
19	Lehigh	91.65	91.65	91.65	91.65	91.65		[2]
20	Lelani Heights	N/A	N/A	N/A	N/A	N/A		[3]
21	Leisure Lakes/CB	133.30	133.30	133.30	133.30	133.30		[2]
22	Marco Island	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		[6]
23	Marco Shores	134.93	134.93	134.93	134.93	134.93		[2]
24	Marion Oaks	104.40	216.64	337.51	467.92	551.59		[5]
25	Meredith Manor	N/A	N/A	N/A	N/A	N/A		[3]
26	Morningview	13.30	27.40	42.38	58.34	75.36		[1]
27	Palm Port	83.75	173.85	270.98	375.64	489.24		[4]
28	Palm Terrace	N/A	N/A	N/A	N/A	N/A		[3]
29	Park Manor	55.73	55.73	55.73	55.73	55.73		[2]
30	Point O' Woods	305.82	305.82	305.82	305.82	305.82		[2]
31	Salt Springs	355.91	355.91	355.91	355.91	355.91		[2]
32	Silver Lake Oaks	151.21	314.28	490.45	681.07	887.62		[1]
33	South Forty	496.50	750.00	750.00	750.00	750.00		[5]
34	Spring Gardens	N/A	N/A	N/A	N/A	N/A		[3]
35	Sugar Mill	453.96	453.96	453.96	453.96	453.96		[2]
36	Sugarmill Woods	142.48	142.48	142.48	142.48	142.48		[2]
37	Sunny Hills	534.26	534.26	534.26	534.26	534.26		[2]
38	Sunshine Parkway	260.94	539.49	637.46	1,156.87	1,499.92		[1]
39	Tropical Isles	N/A	N/A	N/A	N/A	N/A		[3]
40	University Shores	871.98	871.98	871.98	871.98	871.98		[2]
41	Valencia Terrace	17.01	35.29	54.99	76.24	99.22		[1]
42	Venetian Village	338.07	338.07	338.07	338.07	338.07		[2]
43	Woodmere	N/A	N/A	N/A	N/A	N/A		[3]
44	Zephyr Shores	268.77	268.77	268.77	268.77	268.77		[2]

Note: [1] Indicates New Proposed Tariff
[2] Indicates Existing Tariff Applies - No New Tariff Requested
[3] Not Applicable
[4] Indicates New Proposed Tariff Supersedes Existing Tariff
[5] Indicates Proposed Cap to New Tariff
[6] Indicates Proposed Cap to the Existing Tariff

SUMMARY OF ALLOWANCE FOR FUNDS PRUDENTLY INVESTED TARIFF STATUS

Company : SSU/FPSC Jurisdiction - All Plants
 Docket No: 950495-WS
 Schedule Year Ended: 12/31/96
 Water [X] Sewer [X]
 Historic [] Projected [X]

FPSC
 Summary Schedule
 Page 1 of 3
 Preparer: Bliss

Line No	(1) Plant Name	(2)		(3)	(4)	(5)
		Water		Transmission & Distribution	Sewer	
		Treatment Plant			Collection System	Treatment & Disposal
1	Amelia Island	[2]		[3]	[5]	[2]
2	Apache Shores	[1]		[1]	[1]	[1]
3	Apple Valley	[3]		[3]	[3]	[3]
4	Bay Lake Estates	[3]		[1]	N/A	N/A
5	Beacon Hills	[2]		[3]	[3]	[2]
6	Beecher's Point	[2]		[3]	[1]	[1]
7	Buenaventura Lakes	[3]		[3]	[3]	[1]
8	Burnt Store	[5]		[2]	[1]	[1]
9	Carlton Village	[3]		[1]	N/A	N/A
10	Chuluota	[1]		[3]	[5]	[6]
11	Citrus Park	[3]		[3]	[3]	[3]
12	Citrus Springs	[3]		[2]	[4]	[2]
13	Crystal River	[1]		[3]	N/A	N/A
14	Daetwyler Shores	[3]		[3]	N/A	N/A
15	Deep Creek	[2]		[5]	[1]	[2]
16	Deltona Lakes	[2]		[1]	[3]	[2]
17	Dol Ray Manor	[1]		[3]	N/A	N/A
18	Druid Hills	[3]		[3]	N/A	N/A
19	East Lake Harris	[3]		[3]	N/A	N/A
20	Enterprise	[3]		[3]	[1]	[3]
21	Fem Park	[3]		[3]	N/A	N/A
22	Fem Terrace	[3]		[3]	N/A	N/A
23	Fisherman's Haven	[3]		[3]	[3]	[1]
24	Florida Cent Comm Park	N/A		N/A	[6]	[6]
25	Fountains	[4]		[3]	N/A	N/A
26	Fox Run	[1]		[3]	[3]	[2]
27	Friendly Center	[3]		[3]	N/A	N/A
28	Geneva Lake Est.	[3]		[1]	N/A	N/A
29	Golden Terrace	[3]		[3]	N/A	N/A
30	Gospel Isle Estates	[3]		[2]	N/A	N/A
31	Grand Terrace	[3]		[3]	N/A	N/A
32	Harmony Homes	[3]		[3]	N/A	N/A
33	Hermits Cove	[1]		[1]	N/A	N/A
34	Hobby Hills	[1]		[3]	N/A	N/A
35	Holiday Haven	[3]		[1]	[1]	[5]
36	Holiday Heights	[3]		[3]	N/A	N/A
37	Imperial Mobile Terr	[3]		[3]	N/A	N/A
38	Intercession City	[3]		[1]	N/A	N/A
39	Interlachen Lake Est	[2]		[1]	N/A	N/A
40	Jungle Den	[3]		[3]	[3]	[2]

- [1] Indicates New Proposed Tariff
- [2] Indicates Existing Tariff Applies - No New Tariff Requested
- [3] Not Applicable
- [4] Indicates New Proposed Tariff Supercedes Existing Tariff
- [5] Indicates Proposed Cap to New Tariff
- [6] Indicates Proposed Cap to the Existing Tariff
- N/A Service is not provided at this location.

SUMMARY OF ALLOWANCE FOR FUNDS PRUDENTLY INVESTED TARIFF STATUS

Company : SSU/FPSC Jurisdiction - All Plants
 Docket No: 950495-WS
 Schedule Year Ended: 12/31/96
 Water [X] Sewer [X]
 Historic [] Projected [X]

FPSC
 Summary Schedule
 Page 2 of 3
 Preparer: Bliss

Line No	(1) Plant Name	(2) Water		(3)	(4)	(5)
		Treatment Plant	Transmission & Distribution	Collection System	Sewer Treatment & Disposal	
41	Keystone Club Est.	[1]	[1]	N/A	N/A	
42	Keystone Heights	[1]	[2]	N/A	N/A	
43	Kingswood	[3]	[3]	N/A	N/A	
44	Lake Ajay	[3]	[3]	N/A	N/A	
45	Lake Brantley	[3]	[2]	N/A	N/A	
46	Lake Conway	[3]	[1]	N/A	N/A	
47	Lake Harriet	[3]	[3]	N/A	N/A	
48	Lakeside	[3]	[1]	N/A	N/A	
49	Lakeview Villas	[3]	[3]	N/A	N/A	
50	Lehigh	[2]	[5]	[2]	[2]	
51	Leilani Heights	[3]	[3]	[3]	[3]	
52	Leisure Lakes/CB	[3]	[1]	[1]	[2]	
53	Marco Island	[1]	[3]	[3]	[6]	
54	Marco Shores	[2]	[3]	[1]	[2]	
55	Marion Oaks	[2]	[2]	[2]	[5]	
56	Meredith Manor	[1]	[1]	[3]	[3]	
57	Morningview	[3]	[3]	[3]	[1]	
58	Oak Forest	[3]	[1]	N/A	N/A	
59	Oakwood	[3]	[3]	N/A	N/A	
60	Palisades	[3]	[2]	N/A	N/A	
61	Palm Port	[2]	[2]	[4]	[4]	
62	Palm Terrace	[3]	[3]	[1]	[3]	
63	Palm Valley	[3]	[3]	N/A	N/A	
64	Palms Mobile Home Park	[3]	[1]	N/A	N/A	
65	Park Manor	N/A	N/A	[3]	[2]	
66	Picciola Island	[3]	[3]	N/A	N/A	
67	Pine Ridge	[3]	[2]	N/A	N/A	
68	Pine Ridge Estates	[1]	[3]	N/A	N/A	
69	Piney Woods	[3]	[1]	N/A	N/A	
70	Point O' Woods	[3]	[2]	[3]	[2]	
71	Pomona Park	[3]	[1]	N/A	N/A	
72	Postmaster Village	[3]	[1]	N/A	N/A	
73	Quail Ridge	[3]	[2]	N/A	N/A	
74	Remington Forest	[3]	[3]	N/A	N/A	
75	River Grove	[1]	[3]	N/A	N/A	
76	River Park	[1]	[1]	N/A	N/A	
77	Rosemont / Rolling Green	[3]	[1]	N/A	N/A	
78	Salt Springs	[3]	[3]	[3]	[2]	
79	Samira Villas	[3]	[3]	N/A	N/A	
80	Silver Lake Oaks	[1]	[1]	[1]	[1]	

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- [5] Indicates Proposed Cap to New Tariff
- [6] Indicates Proposed Cap to the Existing Tariff
- N/A Service is not provided at this location.

SUMMARY OF ALLOWANCE FOR FUNDS PRUDENTLY INVESTED TARIFF STATUS

Company : SSU/FPSC Jurisdiction - All Plants

Docket No: 950495-WS

Schedule Year Ended: 12/31/96

Water [X] Sewer [X]

Historic [] Projected [X]

FPSC

Summary Schedule

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Preparer: Bliss

Line No	(1) Plant Name	(2) Water		(4) Collection System	(5) Treatment & Disposal
		Treatment Plant	Transmission & Distribution		
81	Silver Lakes/West Shores	[3]	[3]	N/A	N/A
82	Skycrest	[3]	[3]	N/A	N/A
83	South Forty	N/A	N/A	[5]	[5]
84	Spring Gardens	[3]	[1]	[1]	[3]
85	St. Johns Highlands	[3]	[1]	N/A	N/A
86	Stone Mountain	[3]	[1]	N/A	N/A
87	Sugar Mill	[2]	[1]	[1]	[2]
88	Sugarmill Woods	[1]	[2]	[3]	[2]
89	Sunny Hills	[2]	[4]	[2]	[2]
90	Sunshine Parkway	[1]	[3]	[3]	[1]
91	Tropical Park	[3]	[1]	N/A	N/A
92	Tropical Isles	N/A	N/A	[1]	[3]
93	University Shores	[3]	[3]	[4]	[2]
94	Valencia Terrace	[3]	[1]	[1]	[1]
95	Venetian Village	[2]	[1]	[1]	[2]
96	Welaka / Saratoga Harbour	[2]	[5]	N/A	N/A
97	Westmont	[3]	[3]	N/A	N/A
98	Windsong	[3]	[3]	N/A	N/A
99	Woodmere	[2]	[2]	[2]	[3]
100	Wootens	[3]	[1]	N/A	N/A
101	Zephyr Shores	[3]	[1]	[1]	[2]

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Introduction:

This volume is included to provide the detail calculations and summaries of the Company's proposed Allowance For Funds Prudently Invested ("AFPI") included in this docket. In accordance with **25-30.434(3)(e), FAC**, below is the statement explaining the basis for the requested charges and conditions:

SSU calculated the portions of SSU facilities which are used and useful in the public service. These calculations are provided in Volume VI. The remaining investment has been prudently installed but is required to serve future customers. Therefore, the carrying costs associated with this investment should be recoverable from the future customers in the form of the proposed AFPI charges described within this Volume VII.

In accordance with **25-30.434(3)(n), FAC**, below is a detailed explanation of why the number of years to collect the charge represents a reasonable and prudent management decision in the construction of plant:

The test year used to calculate the proposed AFPI charges is the 1996 projected test year utilized to determine the proposed final monthly rates in this application. The number of years that the utility proposes to collect the AFPI charges varies between the 141 plants in this application and between the four different charge types (i.e. Water Treatment Plant, Transmission and Distribution, Wastewater Treatment Plant and Collection System). In all instances, the charge has been capped after five years, consistent with Commission policy. SSU will only collect the proposed charges until such time that the number of ERCs for which the charge was calculated have been paid. The number of ERCs used in our calculations is indicated on the proposed tariff sheets.

SSU constructs plant so as to maintain the lowest cost possible to our customers and maximize the approved return on investment authorized by the Commission for shareholders. Plant expansions are constructed by utilizing the best information available during the design stage to project customer demands. In addition, SSU attempts to take advantage of the best economies of scale for the capacity increment being considered while attempting to provide shareholders the best possible return on their investment. The Commission has a long-standing policy of capping AFPI charges after five years. Although we have complied with this Commission policy, SSU does not agree with it. We do not believe the Commission's policy allows the Company to take the greatest advantage of the economies of scale available.

The Company has proposed to reset any tariffs which resulted in total collections which may exceed the previous existing tariffs, based upon a projected bill-out of the maximum charge times the total number of remaining ERC's or lots. If the projected bill-out of the new proposed charges does not exceed the existing tariff, we propose that the existing tariff remain in effect until all applicable remaining ERC's or lots are connected.

The Company has proposed a cap on AFPI tariffs so as to not restrict growth in areas with non-competitive calculated AFPI charges. The Company is proposing to cap AFPI charges so they do not exceed the Company's proposed Service Availability charges. Under this cap structure, combined AFPI tariffs for water (including the water treatment and water transmission and distribution tariffs) would cap at \$750 for Conventional Treatment plants and at \$1,500 for Reverse Osmosis Treatment plants. The combined AFPI tariffs for sewer (including Sewer Collection Plant and Sewer Treatment and Disposal) would uniformly cap at \$1,500 for all plants.

In order to achieve these uniform caps, the Company has proposed a decrease to the maximum existing tariffs for the following plants, as set in the Company's previous rate proceedings before the FPSC:

Proposed Capped AFPI Charges:

<u>New Tariffs:</u>	<u>Service</u>	<u>Calculated Combined Max Charge</u>	<u>Proposed Uniform Service Availability Charge</u>	<u>Proposed Capped AFPI Charge</u>
Burnt Store	Water	\$18,203	\$1,500	\$1,500
Deep Creek	Water	1,133	750	750
Lehigh	Water	950	750	750
Welaka/Saratoga	Water	793	750	750
Amelia Island	Sewer	1,765	1,500	1,500
Holiday Haven	Sewer	4,186	1,500	1,500
Marion Oaks	Sewer	1,557	1,500	1,500
South Forty	Sewer	5,656	1,500	1,500

Existing Tariffs:

Chuluota	Sewer	9,758	1,500	1,500
Fl. Cent. Comm. Pk.	Sewer	2,789	1,500	1,500
Marco Island	Sewer	2,042	1,500	1,500

SOUTHERN STATES UTILITIES, INC.
DOCKET #950495-WS
LAST RATE ORDER ESTABLISHING AFPI CHARGES BY PLANT
FPSC JURISDICTION

6/24/95

Plant Name	County	Plant Type			Certificate Nos.		Water/ Sewer	Last Rate Order	
		Water	Sewer	Total	Water	Sewer		Order Number	Issue Date
<u>FPSC Uniform Plants</u>									
1. Amelia Island	Nassau	1	1	2	171-W	122-S	W/S	PSC-93-0423-FOF-WS	03/22/93
2. Apache Shores	Citrus	1	1	2	189-W	134-S		N/A	
3. Apple Valley	Seminole	1	1	2	279-W	226-S		N/A	
4. Bay Lake Estates	Osceola	1	-	1	066-W	N/A		N/A	
5. Beacon Hills	Duval	1	1	2	177-W	124-S	W/S	PSC-93-0423-FOF-WS	03/22/93
6. Beecher's Point	Putnam	1	1	2	076-W	284-S	W	PSC-93-0423-FOF-WS	03/22/93
7. Burnt Store	Charlotte/Lee	1	1	2	306-W	255-S	W	PSC-93-0423-FOF-WS	03/22/93
8. Carlton Village	Lake	1	-	1	106-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
9. Chuluota	Seminole	1	1	2	279-W	226-S	S	PSC-89-23511-WS	09/16/90
10. Citrus Park	Marion	1	1	2	373-W	322-S		N/A	
11. Citrus Springs	Citrus	1	1	2	189-W	134-S	W/S	PSC-93-0423-FOF-WS	03/22/93
12. Crystal River Highlands	Citrus	1	-	1	189-W	N/A		N/A	
13. Daetwyler Shores	Orange	1	-	1	084-W	N/A		N/A	
14. Deltona	Volusia	1	1	2	238-W	182-S	W/S	PSC-93-0423-FOF-WS	03/22/93
15. Dol Ray Manor	Seminole	1	-	1	279-W	N/A		N/A	
16. Druid Hills	Seminole	1	-	1	279-W	N/A		N/A	
17. East Lake Harris Estates	Lake	1	-	1	106-W	N/A		N/A	
18. Fern Park	Seminole	1	-	1	279-W	N/A		N/A	
19. Fern Terrace	Lake	1	-	1	106-W	N/A		N/A	
20. Fisherman's Haven	Martin	1	1	2	368-W	319-S		N/A	
21. Florida Central Commerce Park	Seminole	-	1	1	N/A	226-S	S	PSC-93-0423-FOF-WS	03/22/93
22. Fountains	Osceola	1	-	1	066-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
23. Fox Run	Martin	1	1	2	368-W	319-S	S	PSC-93-0423-FOF-WS	03/22/93
24. Friendly Center	Lake	1	-	1	106-W	N/A		N/A	
25. Golden Terrace	Citrus	1	-	1	189-W	N/A		N/A	
26. Gospel Island Estates	Citrus	1	-	1	189-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
27. Grand Terrace	Lake	1	-	1	106-W	N/A		N/A	
28. Harmony Homes	Seminole	1	-	1	279-W	N/A		N/A	
29. Hermits Cove	Putnam	1	-	1	076-W	N/A		N/A	
30. Hobby Hills	Lake	1	-	1	106-W	N/A		N/A	
31. Holiday Haven	Lake	1	1	2	106-W	120-S	W	PSC-93-0423-FOF-WS	03/22/93
32. Holiday Heights	Orange	1	-	1	084-W	N/A		N/A	
33. Imperial Mobile Terrace	Lake	1	-	1	106-W	N/A		N/A	
34. Intercession City	Osceola	1	-	1	066-W	N/A		N/A	
35. Interlachen Lakes/Park Manor	Putnam	1	-	1	076-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
36. Jungle Den	Volusia	1	1	2	238-W	182-S		N/A	
37. Keystone Heights	Clay	1	-	1	003-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
<u>FPSC Uniform Plants (Cont.)</u>									
38. Kingswood	Brevard	1	-	1	002-W	N/A		N/A	
39. Lake Ajay Estates	Osceola	1	-	1	066-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93

SOUTHERN STATES UTILITIES, INC.
DOCKET #950495-WS
LAST RATE ORDER ESTABLISHING AFPI CHARGES BY PLANT
FPSC JURISDICTION

Plant Name	County	Plant Type			Certificate Nos.		Water/ Sewer	Last Rate Order	
		Water	Sewer	Total	Water	Sewer		Order Number	Issue Date
40. Lake Brantley	Seminole	1	-	1	279-W	N/A		N/A	
41. Lake Conway Park	Orange	1	-	1	084-W	N/A		N/A	
42. Lake Harriet Estates	Seminole	1	-	1	279-W	N/A		N/A	
43. Lakeview Villas	Clay	1	-	1	003-W	N/A		N/A	
44. Leilani Heights	Martin	1	1	2	368-W	319-S		N/A	
45. Leisure Lakes	Highlands	1	1	2	422-W	359-S	S	PSC-93-0423-FOF-WS	03/22/93
46. Marco Shores	Collier	1	1	2	452-W	386-S	W/S	PSC-93-0423-FOF-WS	03/22/93
47. Marion Oaks	Marion	1	1	2	373-W	322-S	W/S	PSC-93-0423-FOF-WS	03/22/93
48. Meredith Manor	Seminole	1	1	2	279-W	226-S		N/A	
49. Morningview	Lake	1	1	2	106-W	120-S		N/A	
50. Oak Forest	Citrus	1	-	1	189-W	N/A		N/A	
51. Oakwood	Brevard	1	-	1	002-W	N/A		N/A	
52. Palisades Country Club	Lake	1	-	1	106-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
53. Palm Port	Putnam	1	1	2	076-W	284-S	W/S	PSC-93-0423-FOF-WS	03/22/93
54. Palm Terrace	Pasco	1	1	2	209-W	154-S		N/A	
55. Palms Mobile Home Park	Lake	1	-	1	106-W	N/A		N/A	
56. Park Manor	Putnam	-	1	1	N/A	284-S	S	PSC-93-0423-FOF-WS	03/22/93
57. Picciola Island	Lake	1	-	1	106-W	N/A		N/A	
58. Pine Ridge	Citrus	1	-	1	189-W	N/A	W	PSC-90-24642-WU	06/10/91
59. Pine Ridge Estates	Osceola	1	-	1	066-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
60. Piney Woods	Lake	1	-	1	106-W	N/A		N/A	
61. Point O' Woods	Citrus	1	1	2	189-W	134-S	W/S	PSC-93-0423-FOF-WS	03/22/93
62. Pomona Park	Putnam	1	-	1	076-W	N/A		N/A	
63. Postmaster Village	Clay	1	-	1	003-W	N/A		N/A	
64. Quail Ridge	Lake	1	-	1	106-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
65. River Grove	Putnam	1	-	1	076-W	N/A		N/A	
66. River Park	Putnam	1	-	1	076-W	N/A		N/A	
67. Rosemont/Rolling Green	Citrus	1	-	1	189-W	N/A		N/A	
68. Salt Springs	Marion	1	1	2	373-W	322-S	S	PSC-93-0423-FOF-WS	03/22/93
69. Samira Villas	Marion	1	-	1	373-W	N/A		N/A	
70. Silver Lake Estates/Western Shores	Lake	1	-	1	106-W	N/A		N/A	
71. Silver Lake Oaks	Putnam	1	1	2	076-W	284-S		N/A	
72. Skycrest	Lake	1	-	1	106-W	N/A		N/A	
73. South Forty	Marion	-	1	1	N/A	322-S		N/A	
74. St. Johns Highlands	Putnam	1	-	1	076-W	N/A		N/A	
<u>FPSC Uniform Plants (Cont.)</u>									
75. Stone Mountain	Lake	1	-	1	106-W	N/A		N/A	
76. Sugar Mill	Volusia	1	1	2	238-W	182-S	W/S	PSC-93-0423-FOF-WS	03/22/93
77. Sugarmill Woods	Citrus	1	1	2	189-W	134-S	W/S	PSC-93-0423-FOF-WS	03/22/93
78. Sunny Hills	Washington	1	1	2	501-W	435-S	W/S	PSC-93-0423-FOF-WS	03/22/93
79. Sunshine Parkway	Lake	1	1	2	106-W	120-S		N/A	

SOUTHERN STATES UTILITIES, INC.
DOCKET #950495-WS
LAST RATE ORDER ESTABLISHING AFPI CHARGES BY PLANT
FPSC JURISDICTION

Plant Name	County	Plant Type			Certificate Nos.		Water/ Sewer	Last Rate Order	
		Water	Sewer	Total	Water	Sewer		Order Number	Issue Date
80. Tropical Park	Osceola	1	-	1	066-W	N/A		N/A	
81. University Shores	Orange	1	1	2	084-W	073-S	S	PSC-93-0423-FOF-WS	03/22/93
82. Venetian Village	Lake	1	1	2	106-W	120-S	W/S	PSC-93-0423-FOF-WS	03/22/93
83. Welaka/Saratoga Harbour	Putnam	1	-	1	076-W	N/A	W	PSC-93-0423-FOF-WS	03/22/93
84. Westmont	Orange	1	-	1	084-W	N/A		N/A	
85. Windsong	Osceola	1	-	1	066-W	N/A		N/A	
86. Woodmere	Duval	1	1	2	177-W	124-S	W	PSC-93-0423-FOF-WS	03/22/93
87. Wootens	Putnam	1	-	1	076-W	N/A		N/A	
88. Zephyr Shores	Pasco	1	1	2	209-W	154-S	S	PSC-93-0423-FOF-WS	03/22/93
89. Total FPSC Uniform Plants:		85	36	121					
<u>FPSC Non-uniform Plants</u>									
90. Buenaventura Lakes	Osceola	1	1	2	Pending	Pending		N/A	
91. Deep Creek	Charlotte	1	1	2	Pending	Pending	W/S	Order Pending - Docket No. 941301-WS	
92. Enterprise	Volusia	1	1	2	316-W	264-S		N/A	
93. Geneva Lake Estates	Bradford	1	-	1	554-W	N/A		N/A	
94. Keystone Club Estates	Bradford	1	-	1	554-W	N/A		N/A	
95. Lakeside	Citrus	1	-	1	189-W	N/A		N/A	
96. Lehigh	Lee	1	1	2	306-W	255-S	W/S	PSC-93-0217-FOF-WS	10/22/93
97. Marco Island	Collier	1	1	2	452-W	386-S	S	PSC-93-0217-FOF-WS	10/23/93
98. Palm Valley	St. Johns	1	-	1	562-W	N/A		N/A	
99. Remington Forest	St. Johns	1	-	1	562-W	N/A		N/A	
100. Spring Gardens	Citrus	1	1	2	189-W	134-S		N/A	
101. Tropical Isles	St. Lucie	-	1	1	N/A	482-S		N/A	
102. Valencia Terrace	Lake	1	1	2	106-W	120-S		N/A	
103. Total FPSC Non-uniform Plants:		12	8	20					
104. Total of All FPSC Plants:		97	44	141					

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
Schedule: G-1(W)
Page 1 of 1
Preparer:Bliss

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	5,871	0	9,286
2				
3	Number of Future Customers (ERCs)	153	0	153
4				
5	Annual Depreciation Expense	406	0	586
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	127	0	165
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	4.35%	4.35%	4.35%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets
(2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Citrus / Apeche Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		5,871	0	9,286
2	Divided By Future ERC:		153	0	153
3	Cost/ERC:		38.38	0.00	60.70
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		3.96	0.00	6.26
6	Annual Reduction in Return:		0.27	0.00	0.40
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		406	0	586
20	Future ERC's:		153	0	153
21	Annual Depr. Cost per ERC:		2.65	0.00	3.83
22	Annual Property Tax Expense:		127	0	165
	Future ERC's:		153	0	153
23	Annual Prop. Tax per ERC:		0.83	0.00	1.08
24	Other Costs:		0	0	0
25	Future ERC's:		153	0	153
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) (3) (4) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		Supply And Pumping	High Service Pumps	Water Treatment		
NET WATER PLANT						
1	Plant in Service	9,923	0	12,981	22,804	A-5 (W)
2	Accumulated Depreciation	(4,052)	0	(3,595)	(7,647)	A-9 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$5,871	\$0	\$9,286	\$15,157	
6	Remaining ERC's	153	0	153		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$38.36	\$0.00	\$60.70		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	406	0	586	992	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$406	\$0	\$586	\$992	
12	Remaining ERC's	153	0	153		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$2.65	\$0.00	\$3.83		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	Description	(1)	(2) Water Treatment Plant		
			(3) Supply And Pumping	(4) High Service Pumps	(5) Water Treatment
1	Reliable Capacity (mgd)	[1]	0.072	0.000	0.072
2	Non-Used and Useful Percent	[2]	33.33%	0.00%	33.33%
3	Non-Used and Useful Capacity (mgd)	[3]	0.024	0.000	0.024
4	Usage Per ERC	[4]	157	157	157
5	Remaining ERC's Associated With AFPI Charge	[5]	153	0	153

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	6.48	6.48	6.48	6.48	6.48
3	Unfunded Property Tax:	1.91	1.91	1.91	1.91	1.91
4	Subtotal Unfunded Annual Expense:	8.39	8.39	8.39	8.39	8.39
5	Unfunded Expenses Prior Year:	0.00	8.39	16.78	25.17	33.57
6	Total Unfunded Expenses:	8.39	16.78	25.17	33.57	41.96
7	Return on Expenses Current Year:	0.87	0.87	0.87	0.87	0.87
8	Return on Expenses Prior Year:	0.00	0.87	1.73	2.60	3.46
9	Return on Plant Current Year:	10.22	9.56	8.89	8.22	7.56
10	Earnings Prior Year:	0.00	10.22	21.70	34.56	48.94
11	Compound Earnings from Prior Year:	0.00	1.06	2.24	3.57	5.05
12	Total Compounded Earnings:	10.22	21.70	34.56	48.94	65.00
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	13.29	28.20	44.91	63.59	84.46
15	Revenue Required to Fund Expenses:	8.39	16.78	25.17	33.57	41.96
16	Subtotal:	21.68	44.98	70.08	97.16	126.42
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	22.70	47.10	73.38	101.74	132.38

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	2.65	2.65	2.65	2.65	2.65
3	Unfunded Property Tax:	0.83	0.83	0.83	0.83	0.83
4	Subtotal Unfunded Annual Expense:	3.48	3.48	3.48	3.48	3.48
5	Unfunded Expenses Prior Year:	0.00	3.48	6.97	10.45	13.93
6	Total Unfunded Expenses:	3.48	6.97	10.45	13.93	17.42
7	Return on Expenses Current Year:	0.36	0.36	0.36	0.36	0.36
8	Return on Expenses Prior Year:	0.00	0.36	0.72	1.08	1.44
9	Return on Plant Current Year:	3.96	3.69	3.41	3.14	2.88
10	Earnings Prior Year:	0.00	3.96	8.42	13.42	19.02
11	Compound Earnings from Prior Year:	0.00	0.41	0.87	1.38	1.96
12	Total Compounded Earnings:	3.96	8.42	13.42	19.02	25.28
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	5.15	10.93	17.43	24.71	32.85
15	Revenue Required to Fund Expenses:	3.48	6.97	10.45	13.93	17.42
16	Subtotal:	8.63	17.90	27.88	38.65	50.27
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	9.04	18.75	29.20	40.47	52.64

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Morth Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.83	3.83	3.83	3.83	3.83
3	Unfunded Property Tax:	1.08	1.08	1.08	1.08	1.08
4	Subtotal Unfunded Annual Expense:	4.91	4.91	4.91	4.91	4.91
5	Unfunded Expenses Prior Year:	0.00	4.91	9.82	14.72	19.63
6	Total Unfunded Expenses:	4.91	9.82	14.72	19.63	24.54
7	Return on Expenses Current Year:	0.51	0.51	0.51	0.51	0.51
8	Return on Expenses Prior Year:	0.00	0.51	1.01	1.52	2.03
9	Return on Plant Current Year:	6.26	5.87	5.47	5.08	4.68
10	Earnings Prior Year:	0.00	6.26	13.29	21.14	29.92
11	Compound Earnings from Prior Year:	0.00	0.65	1.37	2.18	3.09
12	Total Compounded Earnings:	6.26	13.29	21.14	29.92	39.72
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	8.14	17.26	27.47	38.88	51.61
15	Revenue Required to Fund Expenses:	4.91	9.82	14.72	19.63	24.54
16	Subtotal:	13.05	27.08	42.20	58.51	76.15
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	13.66	28.36	44.19	61.27	79.74

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		TOTAL WATER TREATMENT PLANT						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	1.89	24.73	49.29	75.75	104.29		
2	February	3.78	26.77	51.48	78.11	106.84		
3	March	5.67	28.80	53.67	80.47	109.40		
4	April	7.57	30.83	55.86	82.83	111.95		
5	May	9.48	32.87	58.05	85.20	114.50		
6	June	11.35	34.90	60.24	87.56	117.06		
7	July	13.24	36.93	62.43	89.92	119.61		
8	August	15.13	38.97	64.62	92.29	122.16		
9	September	17.02	41.00	66.81	94.65	124.72		
10	October	18.92	43.03	69.00	97.01	127.27		
11	November	20.81	45.07	71.19	99.37	129.83		
12	December	22.70	47.10	73.38	101.74	132.38		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING							
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.75	9.85	19.62	30.14	41.48	
2	February	1.51	10.65	20.49	31.08	42.50	
3	March	2.26	11.46	21.36	32.01	43.51	
4	April	3.01	12.27	22.23	32.95	44.52	
5	May	3.77	13.08	23.10	33.89	45.54	
6	June	4.52	13.89	23.97	34.83	46.55	
7	July	5.27	14.70	24.84	35.77	47.57	
8	August	6.02	15.51	25.71	36.71	48.58	
9	September	6.78	16.32	26.58	37.65	49.60	
10	October	7.53	17.13	27.46	38.59	50.61	
11	November	8.28	17.94	28.33	39.53	51.63	
12	December	9.04	18.75	29.20	40.47	52.64	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.14	14.89	29.67	45.61	62.81	
2	February	2.28	16.11	30.99	47.03	64.35	
3	March	3.42	17.34	32.31	48.46	65.89	
4	April	4.55	18.56	33.63	49.88	67.43	
5	May	5.69	19.78	34.95	51.30	68.97	
6	June	6.83	21.01	36.27	52.73	70.50	
7	July	7.97	22.23	37.59	54.15	72.04	
8	August	9.11	23.46	38.91	55.58	73.58	
9	September	10.25	24.68	40.23	57.00	75.12	
10	October	11.39	25.91	41.55	58.42	76.66	
11	November	12.52	27.13	42.87	59.85	78.20	
12	December	13.66	28.36	44.19	61.27	79.74	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Line No.	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	0	0	85,483
2				
3	Number of Future Customers (ERCs)	16	0	6
4				
5	Annual Depreciation Expense	0	0	4,401
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	0	0	1,706
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	4.55%	4.55%	4.55%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets:	0	0	85,483
2	Divided By Future ERC:	16	0	6
3	Cost/ERC:	0.00	0.00	14,013.79
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%
5	Annual Return Per ERC:	0.00	0.00	1,446.22
6	Annual Reduction in Return:	0.00	0.00	74.46
7	(Annual Depreciation Expense			
8	per ERC Times Rate of Return)			
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%
10	State Tax Rate:	5.50%	5.50%	5.50%
11	Total Tax Rate:	38.575%	38.575%	38.575%
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%
13	Divided by Rate of Return:	10.32%	10.32%	10.32%
14	% of Equity in Return:	47.67%	47.67%	47.67%
15	Effective Tax on Return:	18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)			
17	Provision For Tax:	29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))			
19	Annual Depreciation Expense:	0	0	4,401
20	Future ERC's:	16	0	6
21	Annual Depr. Cost per ERC:	0.00	0.00	721.49
22	Annual Property Tax Expense:	0	0	1,706
	Future ERC's:	16	0	6
23	Annual Prop. Tax per ERC:	0.00	0.00	279.64
24	Other Costs:	0	0	0
25	Future ERC's:	16	0	6
26	Cost per ERC:	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Detail of Net Qualifying Assets and Depreciation Expense

FP9C
Schedule: G-2(W)
Page 2 of 3
Preparer: Bias

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 050495-WS
Schedule Year Ended: 12/31/06
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)
		Water Treatment Plant			Total	Supporting Schedule	
		Supply And Pumping	High Service Pumps	Water Treatment			
NET WATER PLANT							
1	Plant in Service	0	0	97,062	97,062		A-5 (W)
2	Accumulated Depreciation	0	0	(11,025)	(11,025)		A-9 (W)
3	CIAC	0	0	(620)	(620)		A-12 (W)
4	Accumulated Amortization of CIAC	0	0	66	66		A-14 (W)
5	NET QUALIFYING ASSETS	30	30	386,483	386,483		
6	Remaining ERC's	18	0	0			G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$0.00	\$0.00	\$14,013.79			
NET ANNUAL DEPRECIATION EXPENSE							
9	Depreciation	0	0	4,416	4,416		B-13 (W)
10	Annual Amortization of CIAC	0	0	(15)	(15)		B-13 (W)
11	NET DEPRECIATION EXPENSE	30	30	\$4,401	\$4,401		
12	Remaining ERC's	16	0	0			G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.00	\$0.00	\$721.49			

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.317	1.296	0.480	
2	Non-Used and Useful Percent	[2] 1.70%	0.00%	0.42%	
3	Non-Used and Useful Capacity (mgd)	[3] 0.005	0.000	0.002	
4	Usage Per ERC	[4] 330	330	330	
5	Remaining ERC's Associated With AFPI Charge	[5] 16	0	6	

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: **SSU / Charlotte/Lee / Burnt Store**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	721.49	721.49	721.49	721.49	721.49
3	Unfunded Property Tax:	279.64	279.64	279.64	279.64	279.64
4	Subtotal Unfunded Annual Expense:	1,001.13	1,001.13	1,001.13	1,001.13	1,001.13
5	Unfunded Expenses Prior Year:	0.00	1,001.13	2,002.26	3,003.39	4,004.52
6	Total Unfunded Expenses:	1,001.13	2,002.26	3,003.39	4,004.52	5,005.64
7	Return on Expenses Current Year:	103.32	103.32	103.32	103.32	103.32
8	Return on Expenses Prior Year:	0.00	103.32	206.63	309.95	413.27
9	Return on Plant Current Year:	1,446.22	1,371.77	1,297.31	1,222.85	1,148.39
10	Earnings Prior Year:	0.00	1,446.22	3,070.56	4,891.38	6,928.97
11	Compound Earnings from Prior Year:	0.00	149.25	316.88	504.79	715.07
12	Total Compounded Earnings:	1,446.22	3,070.56	4,891.38	6,928.97	9,205.70
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	1,879.22	3,989.87	6,355.84	9,003.48	11,961.85
15	Revenue Required to Fund Expenses:	1,001.13	2,002.26	3,003.39	4,004.52	5,005.64
16	Subtotal:	2,880.35	5,992.13	9,359.23	13,008.00	16,967.50
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	3,016.07	6,274.48	9,800.24	13,620.94	17,767.02

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	721.49	721.49	721.49	721.49	721.49
3	Unfunded Property Tax:	279.64	279.64	279.64	279.64	279.64
4	Subtotal Unfunded Annual Expense:	1,001.13	1,001.13	1,001.13	1,001.13	1,001.13
5	Unfunded Expenses Prior Year:	0.00	1,001.13	2,002.26	3,003.39	4,004.52
6	Total Unfunded Expenses:	1,001.13	2,002.26	3,003.39	4,004.52	5,005.64
7	Return on Expenses Current Year:	103.32	103.32	103.32	103.32	103.32
8	Return on Expenses Prior Year:	0.00	103.32	206.63	309.95	413.27
9	Return on Plant Current Year:	1,446.22	1,371.77	1,297.31	1,222.85	1,148.39
10	Earnings Prior Year:	0.00	1,446.22	3,070.56	4,891.38	6,928.97
11	Compound Earnings from Prior Year:	0.00	149.25	316.88	504.79	715.07
12	Total Compounded Earnings:	1,446.22	3,070.56	4,891.38	6,928.97	9,205.70
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	1,879.22	3,989.87	6,355.84	9,003.48	11,961.85
15	Revenue Required to Fund Expenses:	1,001.13	2,002.26	3,003.39	4,004.52	5,005.64
16	Subtotal:	2,880.35	5,992.13	9,359.23	13,008.00	16,967.50
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	3,016.07	6,274.48	9,800.24	13,620.94	17,767.02

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 5
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim: Final
 Historical: Projected
 Simple Ave.: 13 Month Ave.
 Conventional: Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		PROPOSED TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	251.34	1,064.50	1,064.50	1,064.50	1,064.50	
2	February	502.68	1,064.50	1,064.50	1,064.50	1,064.50	
3	March	754.02	1,064.50	1,064.50	1,064.50	1,064.50	
4	April	1,005.36	1,064.50	1,064.50	1,064.50	1,064.50	
5	May	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50	
6	June	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50	
7	July	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50	
8	August	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50	
9	September	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50	
10	October	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50	
11	November	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50	
12	December	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50	

Note: The Company has proposed to cap the total water AFPI rate at \$750 for Conventional Treatment plants and \$1,500 for Reverse Osmosis Treatment Plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Water Treatment Plant and Water Transmission and Distribution AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 5
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	251.34	3,287.60	6,566.29	10,118.63	13,966.44	
2	February	502.68	3,559.14	6,862.11	10,437.02	14,311.95	
3	March	754.02	3,830.67	7,155.92	10,755.41	14,657.46	
4	April	1,005.36	4,102.21	7,449.73	11,073.80	15,002.96	
5	May	1,256.70	4,373.74	7,743.55	11,392.20	15,348.47	
6	June	1,508.03	4,645.27	8,037.36	11,710.59	15,683.98	
7	July	1,759.37	4,916.81	8,331.17	12,028.98	16,039.48	
8	August	2,010.71	5,188.34	8,624.99	12,347.37	16,364.99	
9	September	2,262.05	5,459.88	8,918.80	12,665.76	16,730.50	
10	October	2,513.39	5,731.41	9,212.61	12,984.15	17,076.00	
11	November	2,764.73	6,002.94	9,506.43	13,302.55	17,421.51	
12	December	3,016.07	6,274.48	9,800.24	13,620.94	17,767.02	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 5
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

(1) (2) (3) (4) (5) (6)

SUPPLY AND PUMPING

Line No.	Month	1997	1998	1999	2000	2001
1	January	0.00	0.00	0.00	0.00	0.00
2	February	0.00	0.00	0.00	0.00	0.00
3	March	0.00	0.00	0.00	0.00	0.00
4	April	0.00	0.00	0.00	0.00	0.00
5	May	0.00	0.00	0.00	0.00	0.00
6	June	0.00	0.00	0.00	0.00	0.00
7	July	0.00	0.00	0.00	0.00	0.00
8	August	0.00	0.00	0.00	0.00	0.00
9	September	0.00	0.00	0.00	0.00	0.00
10	October	0.00	0.00	0.00	0.00	0.00
11	November	0.00	0.00	0.00	0.00	0.00
12	December	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
Schedule: G-4(W)
Page 4 of 5
Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 5 of 5
 Preparer: Bilss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	251.34	3,287.80	6,568.29	10,118.63	13,966.44	
2	February	502.68	3,559.14	6,862.11	10,437.02	14,311.95	
3	March	754.02	3,830.67	7,155.92	10,755.41	14,657.46	
4	April	1,005.36	4,102.21	7,449.73	11,073.80	15,002.96	
5	May	1,256.70	4,373.74	7,743.55	11,392.20	15,348.47	
6	June	1,508.03	4,645.27	8,037.36	11,710.59	15,693.98	
7	July	1,759.37	4,916.81	8,331.17	12,028.98	16,039.48	
8	August	2,010.71	5,188.34	8,624.99	12,347.37	16,384.99	
9	September	2,262.05	5,459.88	8,918.80	12,665.76	16,730.50	
10	October	2,513.39	5,731.41	9,212.81	12,984.15	17,076.00	
11	November	2,764.73	6,002.94	9,506.43	13,302.55	17,421.51	
12	December	3,016.07	6,274.48	9,800.24	13,620.94	17,767.02	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Listing Information	(2) Water Treatment Plant		
		(2) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	2,846	61	0
2				
3	Number of Future Customers (ERCs)	810	88	810
4				
5	Annual Depreciation Expense	122	94	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	191	52	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	3.69%	3.69%	3.69%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		2,846	61	0
2	Divided By Future ERC:		810	88	810
3	Cost/ERC:		3.51	0.69	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		0.36	0.07	0.00
6	Annual Reduction in Return:		0.02	0.11	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		122	94	0
20	Future ERC's:		810	88	810
21	Annual Depr. Cost per ERC:		0.15	1.07	0.00
22	Annual Property Tax Expense:		191	52	0
	Future ERC's:		810	88	810
23	Annual Prop. Tax per ERC:		0.24	0.59	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		810	88	810
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Biss

Company: SSU / Seneca / Chukota
 Docket No.: 090405-WS
 Schedule Year Ended: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Curves

Line No.	(1) Description	(2) (3) (4) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		Supply And Pumping	High Service Pumps	Water Treatment		
NET WATER PLANT						
1	Plant in Service	13,507	3,653	0	17,160	A-5 (W)
2	Accumulated Depreciation	(4,227)	(1,848)	0	(6,075)	A-9 (W)
3	CIAC	(11,304)	(3,051)	0	(14,355)	A-12 (W)
4	Accumulated Amortization of CIAC	4,841	1,308	0	6,147	A-14 (W)
5	NET QUALIFYING ASSETS	\$2,846	\$81	\$0	\$2,907	
6	Remaining ERC's	610	88	610		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$3.51	\$0.89	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	451	183	0	634	B-13 (W)
10	Annual Amortization of CIAC	(329)	(69)	0	(418)	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$122	\$84	\$0	\$216	
12	Remaining ERC's	610	88	610		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.18	\$1.07	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 1.152	2.088		1.152
2	Non-Used and Useful Percent	[2] 49.57%	2.97%		49.57%
3	Non-Used and Useful Capacity (mgd)	[3] 0.571	0.062		0.571
4	Usage Per ERC	[4] 705	705		705
5	Remaining ERC's Associated With AFPI Charge	[5] 810	88		810

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: **SSU / Seminole / Chuluota**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.22	1.22	1.22	1.22	1.22
3	Unfunded Property Tax:	0.82	0.82	0.82	0.82	0.82
4	Subtotal Unfunded Annual Expense:	2.04	2.04	2.04	2.04	2.04
5	Unfunded Expenses Prior Year:	0.00	2.04	4.09	6.13	8.18
6	Total Unfunded Expenses:	2.04	4.09	6.13	8.18	10.22
7	Return on Expenses Current Year:	0.21	0.21	0.21	0.21	0.21
8	Return on Expenses Prior Year:	0.00	0.21	0.42	0.63	0.84
8	Return on Plant Current Year:	0.43	0.31	0.18	0.06	(0.07)
10	Earnings Prior Year:	0.00	0.43	1.00	1.70	2.57
11	Compound Earnings from Prior Year:	0.00	0.04	0.10	0.18	0.27
12	Total Compounded Earnings:	0.43	1.00	1.70	2.57	3.61
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	0.56	1.30	2.22	3.34	4.69
15	Revenue Required to Fund Expenses:	2.04	4.09	6.13	8.18	10.22
18	Subtotal:	2.61	5.39	8.35	11.52	14.91
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	2.73	5.84	8.74	12.06	15.62

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.15	0.15	0.15	0.15	0.15
3	Unfunded Property Tax:	0.24	0.24	0.24	0.24	0.24
4	Subtotal Unfunded Annual Expense:	0.39	0.39	0.39	0.39	0.39
5	Unfunded Expenses Prior Year:	0.00	0.39	0.77	1.16	1.55
6	Total Unfunded Expenses:	0.39	0.77	1.16	1.55	1.93
7	Return on Expenses Current Year:	0.04	0.04	0.04	0.04	0.04
8	Return on Expenses Prior Year:	0.00	0.04	0.08	0.12	0.16
9	Return on Plant Current Year:	0.36	0.35	0.33	0.32	0.30
10	Earnings Prior Year:	0.00	0.36	0.79	1.28	1.85
11	Compound Earnings from Prior Year:	0.00	0.04	0.08	0.13	0.19
12	Total Compounded Earnings:	0.36	0.79	1.28	1.85	2.50
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.47	1.02	1.66	2.40	3.25
15	Revenue Required to Fund Expenses:	0.39	0.77	1.16	1.55	1.93
16	Subtotal:	0.86	1.80	2.82	3.95	5.18
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.90	1.88	2.96	4.13	5.43

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.07	1.07	1.07	1.07	1.07
3	Unfunded Property Tax:	0.59	0.59	0.59	0.59	0.59
4	Subtotal Unfunded Annual Expense:	1.66	1.66	1.66	1.66	1.66
5	Unfunded Expenses Prior Year:	0.00	1.66	3.32	4.97	6.63
6	Total Unfunded Expenses:	1.66	3.32	4.97	6.63	8.29
7	Return on Expenses Current Year:	0.17	0.17	0.17	0.17	0.17
8	Return on Expenses Prior Year:	0.00	0.17	0.34	0.51	0.68
9	Return on Plant Current Year:	0.07	(0.04)	(0.15)	(0.26)	(0.37)
10	Earnings Prior Year:	0.00	0.07	0.21	0.42	0.72
11	Compound Earnings from Prior Year:	0.00	0.01	0.02	0.04	0.07
12	Total Compounded Earnings:	0.07	0.21	0.42	0.72	1.11
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.09	0.27	0.65	0.94	1.44
15	Revenue Required to Fund Expenses:	1.66	3.32	4.97	6.63	8.29
16	Subtotal:	1.75	3.59	5.53	7.57	9.73
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	1.83	3.76	5.79	7.93	10.19

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
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 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.23	2.97	5.90	9.02	12.36	
2	February	0.48	3.22	5.16	9.30	12.65	
3	March	0.68	3.46	6.42	9.57	12.95	
4	April	0.91	3.70	6.67	9.85	13.25	
5	May	1.14	3.94	6.93	10.13	13.54	
6	June	1.37	4.19	7.19	10.40	13.84	
7	July	1.59	4.43	7.45	10.68	14.14	
8	August	1.82	4.67	7.71	10.96	14.43	
9	September	2.05	4.91	7.97	11.23	14.73	
10	October	2.28	5.16	8.23	11.51	15.02	
11	November	2.50	5.40	8.48	11.78	15.32	
12	December	2.73	5.64	8.74	12.06	15.62	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Seminole / Chukota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.07	0.98	1.97	3.05	4.24	
2	February	0.15	1.06	2.06	3.15	4.35	
3	March	0.22	1.14	2.15	3.25	4.46	
4	April	0.30	1.23	2.24	3.35	4.56	
5	May	0.37	1.31	2.33	3.45	4.67	
6	June	0.45	1.39	2.42	3.55	4.78	
7	July	0.52	1.47	2.51	3.64	4.89	
8	August	0.60	1.55	2.60	3.74	5.00	
9	September	0.67	1.64	2.69	3.84	5.10	
10	October	0.75	1.72	2.78	3.94	5.21	
11	November	0.82	1.80	2.87	4.04	5.32	
12	December	0.90	1.88	2.96	4.13	5.43	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.15	1.99	3.93	5.97	8.12	
2	February	0.31	2.15	4.10	6.14	8.30	
3	March	0.46	2.31	4.27	6.32	8.49	
4	April	0.61	2.48	4.43	6.50	8.66	
5	May	0.76	2.64	4.60	6.68	8.87	
6	June	0.92	2.80	4.77	6.86	9.06	
7	July	1.07	2.96	4.94	7.04	9.25	
8	August	1.22	3.12	5.11	7.21	9.44	
9	September	1.37	3.28	5.28	7.39	9.63	
10	October	1.53	3.44	5.45	7.57	9.81	
11	November	1.68	3.60	5.62	7.75	10.00	
12	December	1.83	3.76	5.79	7.93	10.19	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Seminole / Chuluote
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2)	(3)	(4)
		Water Treatment Plant		
		Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	24,249	0	13,745
2				
3	Number of Future Customers (ERCs)	157	0	157
4				
5	Annual Depreciation Expense	964	0	828
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	10	0	6
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	3.68%	3.68%	3.68%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets:	24,249	0	13,745
2	Divided By Future ERC:	157	0	157
3	Cost/ERC:	154.71	0.00	87.69
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%
5	Annual Return Per ERC:	15.97	0.00	9.05
6	Annual Reduction in Return:	0.63	0.00	0.55
7	(Annual Depreciation Expense			
8	per ERC Times Rate of Return)			
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%
10	State Tax Rate:	5.50%	5.50%	5.50%
11	Total Tax Rate:	38.575%	38.575%	38.575%
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%
13	Divided by Rate of Return:	10.32%	10.32%	10.32%
14	% of Equity in Return:	47.67%	47.67%	47.67%
15	Effective Tax on Return:	18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)			
17	Provision For Tax:	29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))			
19	Annual Depreciation Expense:	964	0	828
20	Future ERC's:	157	0	157
21	Annual Depr. Cost per ERC:	6.15	0.00	5.28
22	Annual Property Tax Expense:	10	0	6
	Future ERC's:	157	0	157
23	Annual Prop. Tax per ERC:	0.06	0.00	0.04
24	Other Costs:	0	0	0
25	Future ERC's:	157	0	157
26	Cost per ERC:	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SRU / Citrus / Crystal River
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(3) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(2) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant In Service	30,445	0	18,190	48,635	A-5 (W)
2	Accumulated Depreciation	(6,188)	0	(4,445)	(10,641)	A-9 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$24,257	\$0	\$13,745	\$37,994	
8	Remaining ERC's	157	0	157		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$154.71	\$0.00	\$87.89		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	964	0	828	1,792	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$964	\$0	\$828	\$1,792	
12	Remaining ERC's	157	0	157		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$6.15	\$0.00	\$5.26		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 950495-WS
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.216	0.000		0.216
2	Non-Used and Useful Percent	[2] 46.36%	0.00%		46.36%
3	Non-Used and Useful Capacity (mgd)	[3] 0.100	0.000		0.100
4	Usage Per ERC	[4] 639	639		639
5	Remaining ERC's Associated With AFPI Charge	[5] 157	0		157

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	11.43	11.43	11.43	11.43	11.43
3	Unfunded Property Tax:	0.10	0.10	0.10	0.10	0.10
4	Subtotal Unfunded Annual Expense:	11.54	11.54	11.54	11.54	11.54
5	Unfunded Expenses Prior Year:	0.00	11.54	23.07	34.61	46.14
6	Total Unfunded Expenses:	11.54	23.07	34.61	46.14	57.68
7	Return on Expenses Current Year:	1.19	1.19	1.19	1.19	1.19
8	Return on Expenses Prior Year:	0.00	1.19	2.38	3.57	4.76
9	Return on Plant Current Year:	25.02	23.84	22.66	21.48	20.30
10	Earnings Prior Year:	0.00	25.02	52.62	83.09	116.72
11	Compound Earnings from Prior Year:	0.00	2.58	5.43	8.58	12.05
12	Total Compounded Earnings:	25.02	52.62	83.09	116.72	153.82
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	32.51	68.36	107.97	151.66	199.67
15	Revenue Required to Fund Expenses:	11.54	23.07	34.61	46.14	57.68
16	Subtotal:	44.04	91.45	142.58	197.80	257.55
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	46.12	95.76	149.29	207.12	269.68

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(W)
Page 2 of 4
Preparer: Bliss

Company: SSU / Citrus / Crystal River
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Demosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	6.15	6.15	6.15	6.15	6.15
3	Unfunded Property Tax:	0.06	0.06	0.06	0.06	0.06
4	Subtotal Unfunded Annual Expense:	6.21	6.21	6.21	6.21	6.21
5	Unfunded Expenses Prior Year:	0.00	6.21	12.43	18.64	24.86
6	Total Unfunded Expenses:	6.21	12.43	18.64	24.86	31.07
7	Return on Expenses Current Year:	0.64	0.64	0.64	0.64	0.64
8	Return on Expenses Prior Year:	0.00	0.64	1.28	1.92	2.57
9	Return on Plant Current Year:	15.97	15.33	14.70	14.06	13.43
10	Earnings Prior Year:	0.00	15.97	33.59	53.03	74.49
11	Compound Earnings from Prior Year:	0.00	1.65	3.47	5.47	7.69
12	Total Compounded Earnings:	15.97	33.59	53.03	74.49	98.17
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	20.75	43.64	68.91	96.79	127.56
15	Revenue Required to Fund Expenses:	6.21	12.43	18.64	24.86	31.07
16	Subtotal:	26.96	56.07	87.55	121.65	158.63
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	28.23	58.71	91.68	127.38	166.11

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: **SSU / Citrus / Crystal River**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	5.28	5.28	5.28	5.28	5.28
3	Unfunded Property Tax:	0.04	0.04	0.04	0.04	0.04
4	Subtotal Unfunded Annual Expense:	5.32	5.32	5.32	5.32	5.32
5	Unfunded Expenses Prior Year:	0.00	5.32	10.64	15.96	21.28
6	Total Unfunded Expenses:	5.32	10.64	15.96	21.28	26.60
7	Return on Expenses Current Year:	0.55	0.55	0.55	0.55	0.55
8	Return on Expenses Prior Year:	0.00	0.55	1.10	1.65	2.20
9	Return on Plant Current Year:	9.05	8.50	7.96	7.41	6.87
10	Earnings Prior Year:	0.00	9.05	19.04	30.06	42.22
11	Compound Earnings from Prior Year:	0.00	0.93	1.96	3.10	4.36
12	Total Compounded Earnings:	9.05	19.04	30.08	42.22	55.65
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	11.76	24.74	39.06	54.87	72.31
15	Revenue Required to Fund Expenses:	5.32	10.64	15.96	21.28	26.60
16	Subtotal:	17.08	35.38	55.02	76.15	98.91
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	17.89	37.05	57.62	79.74	103.57

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	3.84	50.25	100.22	154.11	212.34	
2	February	7.69	54.39	104.68	158.93	217.55	
3	March	11.53	58.53	109.14	163.75	222.76	
4	April	15.37	62.66	113.61	168.57	227.98	
5	May	19.22	66.80	118.07	173.39	233.19	
6	June	23.06	70.94	122.53	178.21	238.40	
7	July	26.90	75.08	126.99	183.03	243.62	
8	August	30.74	79.21	131.45	187.85	248.83	
9	September	34.59	83.35	135.91	192.67	254.04	
10	October	38.43	87.49	140.37	197.48	259.26	
11	November	42.27	91.62	144.63	202.30	264.47	
12	December	46.12	95.78	149.29	207.12	269.68	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.35	30.77	61.46	94.65	130.61	
2	February	4.71	33.31	64.21	97.63	133.84	
3	March	7.06	35.85	66.95	100.60	137.06	
4	April	9.41	38.39	69.70	103.58	140.29	
5	May	11.78	40.93	72.45	106.56	143.52	
6	June	14.12	43.47	75.20	109.53	146.75	
7	July	16.47	46.01	77.94	112.51	149.97	
8	August	18.82	48.55	80.69	115.48	153.20	
9	September	21.17	51.09	83.44	118.46	156.43	
10	October	23.53	53.63	86.18	121.43	159.66	
11	November	25.88	56.17	88.93	124.41	162.88	
12	December	28.23	58.71	91.68	127.38	166.11	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Citrus / Crystal River
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.49	19.48	38.76	59.46	81.73	
2	February	2.98	21.08	40.48	61.30	83.71	
3	March	4.47	22.68	42.19	63.15	85.70	
4	April	5.96	24.27	43.90	64.99	87.68	
5	May	7.45	25.87	45.62	66.83	89.67	
6	June	8.94	27.47	47.33	68.68	91.66	
7	July	10.43	29.06	49.05	70.52	93.64	
8	August	11.92	30.66	50.76	72.36	95.63	
9	September	13.41	32.26	52.47	74.21	97.62	
10	October	14.90	33.85	54.19	76.05	99.60	
11	November	16.39	35.45	55.90	77.90	101.59	
12	December	17.89	37.05	57.62	79.74	103.57	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Seminole / Dol Ray Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2)	(3)	(4)
		Supply And Pumping	Water Treatment Plant High Service Pumps	Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	0	5,248	0
2				
3	Number of Future Customers (ERCs)	0	255	0
4				
5	Annual Depreciation Expense	0	483	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	0	213	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	5.00%	5.00%	5.00%
24				
25	Beginning Date for Accrual of AFP! Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Carrying Costs for Each ERC

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

Company: SSU / Seminole / Dol Ray Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		0	5,248	0
2	Divided By Future ERC:		0	255	0
3	Cost/ERC:		0.00	20.55	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		0.00	2.12	0.00
6	Annual Reduction in Return:		0.00	0.20	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		0	483	0
20	Future ERC's:		0	255	0
21	Annual Depr. Cost per ERC:		0.00	1.89	0.00
22	Annual Property Tax Expense:		0	213	0
	Future ERC's:		0	255	0
23	Annual Prop. Tax per ERC:		0.00	0.83	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		0	255	0
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Detail of Net Qualifying Assets and Depreciation Expense

FP&C
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bias

Company: SSU / Seaside / Del Rey Manor
 Docket No.: 050485-WS
 Schedule Year Elected: 12/31/99
 Interim Final
 Historical Projected
 Single Ave. 13 Month Ave.
 Conventional Reverse Concess

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)
		Water Treatment Plant			Total	Supporting Schedule	
		Supply And Pumping	High Service Pumps	Water Treatment			
NET WATER PLANT							
1	Plant in Service	0	11,665	0	11,665	A-5 (W)	
2	Accumulated Depreciation	0	(7,156)	0	(7,156)	A-9 (W)	
3	CIAC	0	(1,934)	0	(1,934)	A-12 (W)	
4	Accumulated Amortization of CIAC	0	2,855	0	2,855	A-14 (W)	
5	NET QUALIFYING ASSETS	0	65,248	0	65,248		
6	Remaining ERC's	0	255	0		G-2(W) page 3 of 3	
7	REMAINING COST PER ERC	90.00	\$20.55	90.00			
NET ANNUAL DEPRECIATION EXPENSE							
9	Depreciation	0	564	0	564	B-13 (W)	
10	Annual Amortization of CIAC	0	(101)	0	(101)	B-13 (W)	
11	NET DEPRECIATION EXPENSE	0	\$463	0	\$463		
12	Remaining ERC's	0	255	0		G-2(W) page 3 of 3	
13	REMAINING COST PER ERC	90.00	\$1.99	90.00			

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Seminole / Dol Ray Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description		(2)	(3)	(4)
			Supply And Pumping	Water Treatment Plant High Service Pumps	Water Treatment
1	Reliable Capacity (mgd)	[1]	0.360	0.360	0.360
2	Non-Used and Useful Percent	[2]	0.00%	63.00%	0.00%
3	Non-Used and Useful Capacity (mgd)	[3]	0.000	0.227	0.000
4	Usage Per ERC	[4]	888	888	888
5	Remaining ERC's Associated With AFPI Charge	[5]	0	255	0

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Seminole / Dol Ray Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.89	1.89	1.89	1.89	1.89
3	Unfunded Property Tax:	0.83	0.83	0.83	0.83	0.83
4	Subtotal Unfunded Annual Expense:	2.73	2.73	2.73	2.73	2.73
5	Unfunded Expenses Prior Year:	0.00	2.73	5.45	8.18	10.90
6	Total Unfunded Expenses:	2.73	5.45	8.18	10.90	13.63
7	Return on Expenses Current Year:	0.28	0.28	0.28	0.28	0.28
8	Return on Expenses Prior Year:	0.00	0.28	0.56	0.84	1.12
9	Return on Plant Current Year:	2.12	1.93	1.73	1.54	1.34
10	Earnings Prior Year:	0.00	2.12	4.55	7.31	10.44
11	Compound Earnings from Prior Year:	0.00	0.22	0.47	0.75	1.08
12	Total Compounded Earnings:	2.12	4.55	7.31	10.44	13.98
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	2.76	5.91	9.50	13.57	18.17
15	Revenue Required to Fund Expenses:	2.73	5.45	8.18	10.90	13.63
16	Subtotal:	5.48	11.36	17.67	24.47	31.79
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	5.74	11.89	18.50	25.82	33.29

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Blies

Company: SSU / Seminole / Doi Ray Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Camosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Seminole / Doi Ray Manor
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.89	1.89	1.89	1.89	1.89
3	Unfunded Property Tax:	0.83	0.83	0.83	0.83	0.83
4	Subtotal Unfunded Annual Expense:	2.73	2.73	2.73	2.73	2.73
5	Unfunded Expenses Prior Year:	0.00	2.73	5.45	8.18	10.90
6	Total Unfunded Expenses:	2.73	5.45	8.18	10.90	13.63
7	Return on Expenses Current Year:	0.28	0.28	0.28	0.28	0.28
8	Return on Expenses Prior Year:	0.00	0.28	0.56	0.84	1.12
9	Return on Plant Current Year:	2.12	1.93	1.73	1.54	1.34
10	Earnings Prior Year:	0.00	2.12	4.55	7.31	10.44
11	Compound Earnings from Prior Year:	0.00	0.22	0.47	0.75	1.08
12	Total Compounded Earnings:	2.12	4.55	7.31	10.44	13.98
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	2.76	5.91	9.50	13.57	18.17
15	Revenue Required to Fund Expenses:	2.73	5.45	8.18	10.90	13.63
16	Subtotal:	5.48	11.36	17.67	24.47	31.79
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	5.74	11.89	18.50	25.62	33.29

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Seminola / Doi Ray Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Seminole / Dol Ray Manor
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.48	6.25	12.44	19.10	26.26	
2	February	0.96	6.76	12.99	19.69	26.90	
3	March	1.43	7.28	13.55	20.28	27.54	
4	April	1.91	7.79	14.10	20.88	28.18	
5	May	2.39	8.30	14.65	21.47	28.82	
6	June	2.87	8.82	15.20	22.06	29.46	
7	July	3.35	9.33	15.75	22.65	30.10	
8	August	3.83	9.84	16.30	23.25	30.74	
9	September	4.30	10.35	16.85	23.84	31.37	
10	October	4.78	10.87	17.40	24.43	32.01	
11	November	5.26	11.38	17.95	25.03	32.65	
12	December	5.74	11.89	18.50	25.62	33.29	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Blise

Company: SSU / Seminole / Dol Ray Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Seminole / Doi Ray Manor
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.48	6.25	12.44	19.10	26.26	
2	February	0.96	6.76	12.99	19.69	26.90	
3	March	1.43	7.28	13.55	20.28	27.54	
4	April	1.91	7.79	14.10	20.88	28.18	
5	May	2.39	8.30	14.65	21.47	28.82	
6	June	2.87	8.82	15.20	22.06	29.46	
7	July	3.35	9.33	15.75	22.65	30.10	
8	August	3.83	9.84	16.30	23.25	30.74	
9	September	4.30	10.35	16.85	23.84	31.37	
10	October	4.78	10.87	17.40	24.43	32.01	
11	November	5.26	11.38	17.95	25.03	32.65	
12	December	5.74	11.89	18.50	25.62	33.29	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Seminole / Dol Ray Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Osceola / Fountains
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Cost of Qualifying Assets (Non-Used and Useful)	0	9,798	1,075	
2					
3	Number of Future Customers (ERCs)	0	106	0	
4					
5	Annual Depreciation Expense	0	667	56	
6					
7	Rate of Return	10.32%	10.32%	10.32%	
8					
9	Weighted Cost of Equity	4.92%	4.92%	4.92%	
10					
11	Federal Income Tax Rate	35.00%	35.00%	35.00%	
12					
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%	
14					
15	State Income Tax Rate	5.50%	5.50%	5.50%	
16					
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%	
18					
19	Annual Property Tax (2)	0	93	9	
20					
21	Other Costs	0	0	0	
22					
23	Composite Depreciation Rate of Assets (1)	4.96%	4.96%	4.96%	
24					
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997	

Note: (1) Composite rate calculated as the depreciation axpense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Ocoola / Fountains
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Cost of Qualifying Assets:	0	9,798	1,075	
2	Divided By Future ERC:	0	106	0	
3	Cost/ERC:	0.00	92.16	0.00	
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%	
5	Annual Return Per ERC:	0.00	9.51	0.00	
6	Annual Reduction in Return:	0.00	0.65	0.00	
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%	
10	State Tax Rate:	5.50%	5.50%	5.50%	
11	Total Tax Rate:	38.575%	38.575%	38.575%	
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%	
13	Divided by Rate of Return:	10.32%	10.32%	10.32%	
14	% of Equity in Return:	47.67%	47.67%	47.67%	
15	Effective Tax on Return:	18.39%	18.39%	18.39%	
16	(Equity % Times Tax Rate)				
17	Provision For Tax:	29.94%	29.94%	29.94%	
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:	0	667	56	
20	Future ERC's:	0	106	0	
21	Annual Depr. Cost per ERC:	0.00	6.27	0.00	
22	Annual Property Tax Expense:	0	93	9	
	Future ERC's:	0	106	0	
23	Annual Prop. Tax per ERC:	0.00	0.88	0.00	
24	Other Costs:	0	0	0	
25	Future ERC's:	0	106	0	
26	Cost per ERC:	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bias

Company: SBU / Cecelia / Fountain
 Docket No.: 950495-WS
 Schedule Year End: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) (3) (4) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		Supply And Pumping	High Service Pumps	Water Treatment		
NET WATER PLANT						
1	Plant in Service	0	15,562	1,474	17,036	A-5 (W)
2	Accumulated Depreciation	0	(3,991)	(229)	(4,220)	A-9 (W)
3	CIAC	0	(2,473)	(234)	(2,707)	A-12 (W)
4	Accumulated Amortization of CIAC	0	680	84	744	A-14 (W)
5	NET QUALIFYING ASSETS	90	99,798	\$1,978	\$10,973	
6	Remaining ERC's	0	108	0		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$0.00	\$92.16	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	0	779	67	846	B-13 (W)
10	Annual Amortization of CIAC	0	(112)	(11)	(123)	B-13 (W)
11	NET DEPRECIATION EXPENSE	90	\$957	\$86	\$723	
12	Remaining ERC's	0	108	0		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.00	\$9.27	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Osceola / Fountains
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1]	0.115	1.440	0.115
2	Non-Used and Useful Percent	[2]	0.00%	16.02%	0.00%
3	Non-Used and Useful Capacity (mgd)	[3]	0.000	0.231	0.000
4	Usage Per ERC	[4]	2,170	2,170	2,170
5	Remaining ERC's Associated With AFPI Charge	[5]	0	106	0

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Ocoee / Fountains
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	6.27	6.27	6.27	6.27	6.27
3	Unfunded Property Tax:	0.88	0.88	0.88	0.88	0.88
4	Subtotal Unfunded Annual Expense:	7.15	7.15	7.15	7.15	7.15
5	Unfunded Expenses Prior Year:	0.00	7.15	14.29	21.44	28.59
6	Total Unfunded Expenses:	7.15	14.29	21.44	28.59	35.74
7	Return on Expenses Current Year:	0.74	0.74	0.74	0.74	0.74
8	Return on Expenses Prior Year:	0.00	0.74	1.48	2.21	2.95
9	Return on Plant Current Year:	9.51	8.86	8.22	7.57	6.92
10	Earnings Prior Year:	0.00	9.51	20.09	31.86	44.83
11	Compound Earnings from Prior Year:	0.00	0.88	2.07	3.29	4.64
12	Total Compounded Earnings:	9.51	20.09	31.86	44.83	59.44
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	12.36	26.11	41.40	58.38	77.24
15	Revenue Required to Fund Expenses:	7.15	14.29	21.44	28.59	35.74
16	Subtotal:	19.51	40.41	62.84	86.97	112.97
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	20.43	42.31	65.80	91.07	118.30

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FP&C
 Schedule: G-3(W)
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 Preparer: Bliss

Company: SSU / Osceola / Fountains
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expense:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Osceola / Fountaine
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	6.27	6.27	6.27	6.27	6.27
3	Unfunded Property Tax:	0.88	0.88	0.88	0.88	0.88
4	Subtotal Unfunded Annual Expense:	7.15	7.15	7.15	7.15	7.15
5	Unfunded Expenses Prior Year:	0.00	7.15	14.29	21.44	28.59
6	Total Unfunded Expenses:	7.15	14.29	21.44	28.59	35.74
7	Return on Expenses Current Year:	0.74	0.74	0.74	0.74	0.74
8	Return on Expenses Prior Year:	0.00	0.74	1.48	2.21	2.95
9	Return on Plant Current Year:	9.51	8.86	8.22	7.57	6.92
10	Earnings Prior Year:	0.00	9.51	20.09	31.86	44.93
11	Compound Earnings from Prior Year:	0.00	0.88	2.07	3.29	4.64
12	Total Compounded Earnings:	9.51	20.09	31.86	44.93	59.44
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	12.36	26.11	41.40	58.38	77.24
15	Revenue Required to Fund Expenses:	7.15	14.29	21.44	28.59	35.74
16	Subtotal:	19.51	40.41	62.84	86.97	112.97
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
16	ERC Carrying Cost for 1 Year:	20.43	42.31	65.80	91.07	118.30

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Osceola / Fountains
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
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 Preparer: Bliss

Company: SSU / Osceola / Fountains
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.70	22.26	44.27	67.91	93.34	
2	February	3.40	24.07	46.22	70.01	95.61	
3	March	5.11	25.90	48.18	72.12	97.88	
4	April	6.81	27.72	50.14	74.22	100.15	
5	May	8.51	29.54	52.10	76.33	102.41	
6	June	10.21	31.37	54.06	78.44	104.68	
7	July	11.91	33.19	56.01	80.54	106.95	
8	August	13.62	35.01	57.97	82.65	109.22	
9	September	15.32	36.84	59.93	84.75	111.49	
10	October	17.02	38.66	61.89	86.66	113.76	
11	November	18.72	40.49	63.84	88.96	116.03	
12	December	20.43	42.31	65.80	91.07	118.30	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FP&C
 Schedule: G-4(W)
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 Preparer: Bliss

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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

(1) (2) (3) (4) (5) (6)

SUPPLY AND PUMPING

Line No.	Month	1997	1998	1999	2000	2001
1	January	0.00	0.00	0.00	0.00	0.00
2	February	0.00	0.00	0.00	0.00	0.00
3	March	0.00	0.00	0.00	0.00	0.00
4	April	0.00	0.00	0.00	0.00	0.00
5	May	0.00	0.00	0.00	0.00	0.00
6	June	0.00	0.00	0.00	0.00	0.00
7	July	0.00	0.00	0.00	0.00	0.00
8	August	0.00	0.00	0.00	0.00	0.00
9	September	0.00	0.00	0.00	0.00	0.00
10	October	0.00	0.00	0.00	0.00	0.00
11	November	0.00	0.00	0.00	0.00	0.00
12	December	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
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 Preparer: Bliss

Company: SSU / Ocoola / Fountains
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		HIGH SERVICE PUMPS						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	1.70	22.25	44.27	67.91	93.34		
2	February	3.40	24.07	46.22	70.01	95.61		
3	March	5.11	25.90	48.18	72.12	97.88		
4	April	6.61	27.72	50.14	74.22	100.15		
5	May	8.51	29.54	52.10	76.33	102.41		
6	June	10.21	31.37	54.06	78.44	104.68		
7	July	11.91	33.19	56.01	80.54	106.95		
8	August	13.62	35.01	57.97	82.65	109.22		
9	September	15.32	36.84	59.93	84.75	111.49		
10	October	17.02	38.66	61.99	86.86	113.76		
11	November	16.72	40.49	63.84	88.96	116.03		
12	December	20.43	42.31	65.80	91.07	118.30		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Osceola / Fountains
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Martin / Fox Run
 Docket No.: 950495-WS
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	59,626	0	113,121
2				
3	Number of Future Customers (ERCs)	579	0	579
4				
5	Annual Depreciation Expense	2,262	0	6,659
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	1,367	0	2,898
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	4.14%	4.14%	4.14%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
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 Preparer: Bliss

Company: SSU / Martin / Fox Run
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets:	59,626	0	113,121
2	Divided By Future ERC:	579	0	579
3	Cost/ERC:	102.92	0.00	185.27
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%
5	Annual Return Per ERC:	10.62	0.00	20.15
6	Annual Reduction in Return:	0.40	0.00	1.19
7	(Annual Depreciation Expense			
8	per ERC Times Rate of Return)			
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%
10	State Tax Rate:	5.50%	5.50%	5.50%
11	Total Tax Rate:	38.575%	38.575%	38.575%
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%
13	Divided by Rate of Return:	10.32%	10.32%	10.32%
14	% of Equity in Return:	47.67%	47.67%	47.67%
15	Effective Tax on Return:	18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)			
17	Provision For Tax:	29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))			
19	Annual Depreciation Expense:	2,262	0	6,659
20	Future ERC's:	579	0	579
21	Annual Depr. Cost per ERC:	3.90	0.00	11.49
22	Annual Property Tax Expense:	1,367	0	2,898
	Future ERC's:	579	0	579
23	Annual Prop. Tax per ERC:	2.36	0.00	5.00
24	Other Costs:	0	0	0
25	Future ERC's:	579	0	579
26	Cost per ERC:	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Biss

Company: SSU / Martin / Fox Run
 Docket No.: 050405-WS
 Schedule Year Ended: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(2) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant In Service	66,906	0	146,337	215,335	A-5 (W)
2	Accumulated Depreciation	(9,372)	0	(33,216)	(42,588)	A-9 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$86,534	\$0	\$113,121	\$172,747	
6	Remaining ERC's	570	0	570		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$102.92	\$0.00	\$106.27		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	2,262	0	6,650	6,921	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$2,262	\$0	\$6,650	\$8,921	
12	Remaining ERC's	570	0	570		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$3.90	\$0.00	\$11.49		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

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 Schedule: G-2(W)
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 Preparer: Bliss

Company: SSU / Martin / Fox Run
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.504	0.720		0.504
2	Non-Used and Useful Percent	[2] 80.93%	0.00%		80.93%
3	Non-Used and Useful Capacity (mgd)	[3] 0.408	0.000		0.408
4	Usage Per ERC	[4] 704	704		704
5	Remaining ERC's Associated With AFPI Charge	[5] 579	0		579

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Martin / Fox Run
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	15.40	15.40	15.40	15.40	15.40
3	Unfunded Property Tax:	7.36	7.36	7.36	7.36	7.36
4	Subtotal Unfunded Annual Expense:	22.76	22.76	22.76	22.76	22.76
5	Unfunded Expenses Prior Year:	0.00	22.76	46.52	68.28	91.04
6	Total Unfunded Expenses:	22.76	45.52	68.28	91.04	113.81
7	Return on Expenses Current Year:	2.35	2.35	2.35	2.35	2.35
8	Return on Expenses Prior Year:	0.00	2.35	4.70	7.06	9.40
9	Return on Plant Current Year:	30.77	29.18	27.59	26.01	24.42
10	Earnings Prior Year:	0.00	30.77	65.48	104.53	148.37
11	Compound Earnings from Prior Year:	0.00	3.16	6.76	10.79	15.31
12	Total Compounded Earnings:	30.77	65.48	104.53	148.37	197.50
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	39.99	85.09	135.83	192.80	256.63
15	Revenue Required to Fund Expenses:	22.76	45.52	68.28	91.04	113.81
16	Subtotal:	62.75	130.61	204.11	283.84	370.43
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	65.70	136.76	213.73	297.21	367.69

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(W)
Page 2 of 4
Preparer: Bliss

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.90	3.90	3.90	3.90	3.90
3	Unfunded Property Tax:	2.36	2.36	2.36	2.36	2.36
4	Subtotal Unfunded Annual Expense:	6.26	6.26	6.26	6.26	6.26
5	Unfunded Expenses Prior Year:	0.00	6.26	12.53	18.79	25.05
6	Total Unfunded Expenses:	6.26	12.53	18.79	25.05	31.32
7	Return on Expenses Current Year:	0.65	0.65	0.65	0.65	0.65
8	Return on Expenses Prior Year:	0.00	0.65	1.29	1.94	2.59
9	Return on Plant Current Year:	10.62	10.22	9.82	9.41	9.01
10	Earnings Prior Year:	0.00	10.62	22.58	36.02	51.09
11	Compound Earnings from Prior Year:	0.00	1.10	2.33	3.72	5.27
12	Total Compounded Earnings:	10.62	22.58	36.02	51.09	67.96
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	13.80	29.34	46.81	66.39	88.31
15	Revenue Required to Fund Expenses:	6.26	12.53	18.79	25.05	31.32
16	Subtotal:	20.07	41.87	65.60	91.44	119.63
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	21.01	43.84	68.69	65.75	125.26

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(W)
Page 3 of 4
Preparer: Bliss

Company: SSU / Martin / Fox Run
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Morth Ave.
Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Martin / Fox Run
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	11.49	11.49	11.49	11.49	11.49
3	Unfunded Property Tax:	5.00	5.00	5.00	5.00	5.00
4	Subtotal Unfunded Annual Expense:	16.50	16.50	16.50	16.50	16.50
5	Unfunded Expenses Prior Year:	0.00	16.50	33.00	49.49	65.99
6	Total Unfunded Expenses:	16.50	33.00	49.49	65.99	82.49
7	Return on Expenses Current Year:	1.70	1.70	1.70	1.70	1.70
8	Return on Expenses Prior Year:	0.00	1.70	3.41	5.11	6.81
9	Return on Plant Current Year:	20.15	18.97	17.78	16.59	15.41
10	Earnings Prior Year:	0.00	20.15	42.90	68.51	97.28
11	Compound Earnings from Prior Year:	0.00	2.08	4.43	7.07	10.04
12	Total Compounded Earnings:	20.15	42.90	68.51	97.28	129.54
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	26.18	55.74	89.02	126.41	168.32
15	Revenue Required to Fund Expenses:	16.50	33.00	49.49	65.99	82.49
16	Subtotal:	42.68	88.74	138.51	192.40	250.81
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	44.69	92.92	145.04	201.46	262.63

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Martin / Fox Run
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Avg. 13 Month Avg.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Month	1997	1998	1999	2000	2001
1	January	5.48	71.63	143.18	220.69	304.77
2	February	10.95	77.55	149.59	227.64	312.33
3	March	16.43	83.47	156.01	234.60	319.88
4	April	21.90	89.39	162.42	241.56	327.44
5	May	27.38	95.31	168.83	248.52	335.00
6	June	32.85	101.23	175.25	255.47	342.55
7	July	38.33	107.16	181.66	262.43	350.11
8	August	43.80	113.08	188.08	269.39	357.66
9	September	49.28	119.00	194.49	276.34	365.22
10	October	54.75	124.92	200.90	283.30	372.78
11	November	60.23	130.84	207.32	290.26	380.33
12	December	65.70	138.76	213.73	297.21	387.89

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Martin / Fox Run
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.75	22.91	45.92	70.94	98.21	
2	February	3.50	24.82	47.99	73.20	100.67	
3	March	5.25	26.72	50.06	75.45	103.13	
4	April	7.00	26.62	52.13	77.71	105.59	
5	May	8.75	30.53	54.20	79.97	108.05	
6	June	10.51	32.43	56.27	82.22	110.51	
7	July	12.26	34.33	56.34	84.48	112.97	
8	August	14.01	36.23	60.41	86.73	115.43	
9	September	15.76	36.14	62.48	86.99	117.88	
10	October	17.51	40.04	64.55	91.24	120.34	
11	November	19.26	41.94	66.62	93.50	122.80	
12	December	21.01	43.84	68.69	95.75	125.26	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Martin / Fox Run
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: **BSU / Martin / Fox Run**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		WATER TREATMENT EQUIPMENT						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	3.72	48.71	97.26	149.74	206.56		
2	February	7.45	52.73	101.61	154.45	211.66		
3	March	11.17	56.75	105.95	159.15	216.75		
4	April	14.90	60.77	110.29	163.85	221.65		
5	May	18.62	64.79	114.64	168.55	226.95		
6	June	22.35	68.81	118.98	173.25	232.04		
7	July	26.07	72.83	123.32	177.95	237.14		
8	August	29.80	76.84	127.67	182.66	242.24		
9	September	33.52	80.86	132.01	187.36	247.34		
10	October	37.24	84.88	136.35	192.06	252.43		
11	November	40.97	88.90	140.70	196.76	257.53		
12	December	44.69	92.92	145.04	201.46	262.63		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Putnam / Hermits Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim [] Final [x]
 Historical [] Projected [x]
 Simple Ave. [] 13 Month Ave. [x]
 Conventional [x] Reverse Osmosis []

Line No:	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	0	1,112	0
2				
3	Number of Future Customers (ERCs)	0	16	0
4				
5	Annual Depreciation Expense	0	91	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	0	32	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	4.98%	4.98%	4.98%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Putnam / Hermits Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		0	1,112	0
2	Divided By Future ERC:		0	16	0
3	Cost/ERC:		0.00	71.19	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		0.00	7.35	0.00
6	Annual Reduction in Return:		0.00	0.60	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		0	91	0
20	Future ERC's:		0	16	0
21	Annual Depr. Cost per ERC:		0.00	5.83	0.00
22	Annual Property Tax Expense:		0	32	0
	Future ERC's:		0	16	0
23	Annual Prop. Tax per ERC:		0.00	2.03	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		0	16	0
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Blise

Company: SSU / Pulaski / Hermits Cove
 Docket No.: 950465-WS
 Schedule Year End: 12/31/99
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(2) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant In Service	0	1,827	0	1,827	A-5 (W)
2	Accumulated Depreciation	0	(715)	0	(715)	A-6 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$0	\$1,112	\$0	\$1,112	
6	Remaining ERC's	0	16	0		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$0.00	\$71.19	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	0	91	0	91	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$0	\$91	\$0	\$91	
12	Remaining ERC's	0	16	0		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.00	\$5.83	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Putnam / Hermits Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1]	0.000	0.173	0.000
2	Non-Used and Useful Percent	[2]	0.00%	4.15%	0.00%
3	Non-Used and Useful Capacity (mgd)	[3]	0.000	0.007	0.000
4	Usage Per ERC	[4]	459	459	459
5	Remaining ERC's Associated With AFPI Charge	[5]	0	16	0

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Putnam / Hermits Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	5.83	5.83	5.83	5.83	5.83
3	Unfunded Property Tax:	2.03	2.03	2.03	2.03	2.03
4	Subtotal Unfunded Annual Expense:	7.86	7.86	7.86	7.86	7.86
5	Unfunded Expenses Prior Year:	0.00	7.86	15.72	23.58	31.44
6	Total Unfunded Expenses:	7.86	15.72	23.58	31.44	39.30
7	Return on Expenses Current Year:	0.61	0.61	0.61	0.61	0.61
8	Return on Expenses Prior Year:	0.00	0.61	1.62	2.43	3.24
9	Return on Plant Current Year:	7.35	6.75	6.14	5.54	4.94
10	Earnings Prior Year:	0.00	7.35	15.66	25.04	35.61
11	Compound Earnings from Prior Year:	0.00	0.76	1.62	2.58	3.67
12	Total Compounded Earnings:	7.35	15.66	25.04	35.61	47.47
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	9.55	20.35	32.54	46.27	61.68
15	Revenue Required to Fund Expenses:	7.86	15.72	23.58	31.44	39.30
16	Subtotal:	17.41	36.07	56.12	77.70	100.97
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	18.23	37.77	58.77	81.36	105.73

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Putnam / Hermite Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Putnam / Hermits Cove
 Docket No.: B50495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	5.83	5.83	5.83	5.83	5.83
3	Unfunded Property Tax:	2.03	2.03	2.03	2.03	2.03
4	Subtotal Unfunded Annual Expense:	7.86	7.86	7.86	7.86	7.86
5	Unfunded Expenses Prior Year:	0.00	7.86	15.72	23.58	31.44
6	Total Unfunded Expenses:	7.86	15.72	23.58	31.44	39.30
7	Return on Expenses Current Year:	0.81	0.81	0.81	0.81	0.81
8	Return on Expenses Prior Year:	0.00	0.81	1.62	2.43	3.24
9	Return on Plant Current Year:	7.35	6.75	6.14	5.54	4.94
10	Earnings Prior Year:	0.00	7.35	15.66	25.04	35.61
11	Compound Earnings from Prior Year:	0.00	0.76	1.62	2.58	3.67
12	Total Compounded Earnings:	7.35	15.86	25.04	35.61	47.47
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	9.55	20.35	32.54	46.27	61.68
15	Revenue Required to Fund Expenses:	7.86	15.72	23.58	31.44	39.30
16	Subtotal:	17.41	36.07	56.12	77.70	100.97
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	18.23	37.77	58.77	81.36	105.73

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Putnam / Hermits Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Putnam / Hermite Cove
 Docket No.: 960495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
	TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001
1	January	1.52	19.85	39.52	60.85	83.40
2	February	3.04	21.48	41.27	62.53	85.43
3	March	4.56	23.11	43.02	64.42	87.48
4	April	6.08	24.74	44.77	66.30	89.49
5	May	7.59	26.37	46.52	68.18	91.52
6	June	9.11	28.00	48.27	70.06	93.55
7	July	10.63	29.63	50.02	71.95	95.58
8	August	12.15	31.25	51.77	73.83	97.61
9	September	13.67	32.88	53.52	75.71	99.64
10	October	15.19	34.51	55.27	77.60	101.67
11	November	16.71	36.14	57.02	79.48	103.70
12	December	18.23	37.77	58.77	81.36	105.73

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: BSU / Putnam / Hermits Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Putnam / Hermits Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Month	1997	1998	1999	2000	2001
1	January	1.52	19.85	39.52	60.65	83.40
2	February	3.04	21.48	41.27	62.53	85.43
3	March	4.56	23.11	43.02	64.42	87.46
4	April	6.08	24.74	44.77	66.30	89.49
5	May	7.59	26.37	46.52	68.18	91.52
6	June	9.11	28.00	48.27	70.06	93.55
7	July	10.63	29.63	50.02	71.95	95.58
8	August	12.15	31.25	51.77	73.83	97.61
9	September	13.67	32.88	53.52	75.71	99.64
10	October	15.19	34.51	55.27	77.60	101.67
11	November	16.71	36.14	57.02	79.46	103.70
12	December	18.23	37.77	58.77	81.36	105.73

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Putnam / Hermita Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
Schedule: G-1(W)
Page 1 of 1
Preparer:Bliss

Company: SSU / Lake / Hobby Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Cost of Qualifying Assets (Non-Used and Useful)	5,340	0		0
2					
3	Number of Future Customers (ERCs)	219	0		219
4					
5	Annual Depreciation Expense	223	0		0
6					
7	Rate of Return	10.32%	10.32%		10.32%
8					
9	Weighted Cost of Equity	4.92%	4.92%		4.92%
10					
11	Federal Income Tax Rate	35.00%	35.00%		35.00%
12					
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%		33.075%
14					
15	State Income Tax Rate	5.50%	5.50%		5.50%
16					
17	Gross Receipt Tax Rate	4.50%	4.50%		4.50%
18					
19	Annual Property Tax (2)	125	0		0
20					
21	Other Costs	0	0		0
22					
23	Composite Depreciation Rate of Assets (1)	2.98%	2.98%		2.98%
24					
25	Beginning Date for Accrual of AFPI Charge	1997	1997		1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
(2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: **SSU / Lake / Hobby Hills**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	(2) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		5,340	0	0
2	Divided By Future ERC:		219	0	219
3	Cost/ERC:		24.41	0.00	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		2.52	0.00	0.00
6	Annual Reduction in Return:		0.11	0.00	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		223	0	0
20	Future ERC's:		219	0	219
21	Annual Depr. Cost per ERC:		1.02	0.00	0.00
22	Annual Property Tax Expense:		125	0	0
	Future ERC's:		219	0	219
23	Annual Prop. Tax per ERC:		0.57	0.00	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		219	0	219
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Btas

Company: SBU / Lake / Hobby Hills
 Docket No.: 050405-WS
 Schedule Year End: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(3) Supply And Pumping	(4) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant in Service	7,471	0	0	7,471	A-5 (W)
2	Accumulated Depreciation	(2,131)	0	0	(2,131)	A-9 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	25,340	0	0	25,340	
6	Remaining ERC's	210	0	210		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$24.41	\$0.00	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	223	0	0	223	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$223	0	0	\$223	
12	Remaining ERC's	210	0	210		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.02	\$0.00	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Lake / Hobby Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.216	0.000		0.216
2	Non-Used and Useful Percent	[2] 52.06%	0.00%		52.06%
3	Non-Used and Useful Capacity (mgd)	[3] 0.112	0.000		0.112
4	Usage Per ERC	[4] 514	514		514
5	Remaining ERC's Associated With AFPI Charge	[5] 219	0		219

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: 9SU / Lake / Hobby Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.02	1.02	1.02	1.02	1.02
3	Unfunded Property Tax:	0.57	0.57	0.57	0.57	0.57
4	Subtotal Unfunded Annual Expense:	1.59	1.59	1.59	1.59	1.59
5	Unfunded Expenses Prior Year:	0.00	1.59	3.18	4.77	6.36
6	Total Unfunded Expenses:	1.59	3.18	4.77	6.36	7.95
7	Return on Expenses Current Year:	0.16	0.16	0.16	0.16	0.16
8	Return on Expenses Prior Year:	0.00	0.16	0.33	0.49	0.66
9	Return on Plant Current Year:	2.52	2.41	2.31	2.20	2.10
10	Earnings Prior Year:	0.00	2.52	5.36	8.55	12.13
11	Compound Earnings from Prior Year:	0.00	0.26	0.55	0.88	1.25
12	Total Compounded Earnings:	2.52	5.36	8.55	12.13	16.13
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	3.27	6.96	11.11	15.76	20.96
15	Revenue Required to Fund Expenses:	1.59	3.18	4.77	6.36	7.95
16	Subtotal:	4.86	10.14	15.88	22.12	28.92
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	5.09	10.62	16.63	23.16	30.28

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FP&C
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Lake / Hobby Hills
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Camcols

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.02	1.02	1.02	1.02	1.02
3	Unfunded Property Tax:	0.57	0.57	0.57	0.57	0.57
4	Subtotal Unfunded Annual Expense:	1.59	1.59	1.59	1.59	1.59
5	Unfunded Expenses Prior Year:	0.00	1.59	3.18	4.77	6.36
6	Total Unfunded Expenses:	1.59	3.18	4.77	6.36	7.95
7	Return on Expenses Current Year:	0.18	0.18	0.18	0.18	0.18
8	Return on Expenses Prior Year:	0.00	0.18	0.33	0.49	0.66
9	Return on Plant Current Year:	2.52	2.41	2.31	2.20	2.10
10	Earnings Prior Year:	0.00	2.52	5.36	6.55	12.13
11	Compound Earnings from Prior Year:	0.00	0.26	0.55	0.88	1.25
12	Total Compounded Earnings:	2.52	5.36	8.55	12.13	16.13
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	3.27	6.96	11.11	15.76	20.96
15	Revenue Required to Fund Expenses:	1.59	3.18	4.77	6.36	7.95
16	Subtotal:	4.86	10.14	15.88	22.12	28.92
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	5.09	10.62	18.63	23.16	30.28

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Lake / Hobby Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Lake / Hobby Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Lake / Hobby Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Month	1997	1998	1999	2000	2001
1	January	0.42	5.55	11.12	17.17	23.76
2	February	0.85	6.01	11.82	17.72	24.35
3	March	1.27	6.48	12.12	18.26	24.94
4	April	1.70	6.94	12.62	18.81	25.53
5	May	2.12	7.40	13.12	19.35	26.13
6	June	2.55	7.86	13.62	19.90	26.72
7	July	2.97	8.32	14.13	20.44	27.31
8	August	3.40	8.78	14.63	20.98	27.91
9	September	3.82	9.24	15.13	21.53	28.50
10	October	4.24	9.70	15.63	22.07	29.09
11	November	4.67	10.16	16.13	22.62	29.69
12	December	5.09	10.62	16.63	23.16	30.26

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPBC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Lake / Hobby Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Month	1997	1998	1999	2000	2001
1	January	0.42	5.55	11.12	17.17	23.76
2	February	0.85	6.01	11.62	17.72	24.35
3	March	1.27	6.48	12.12	18.26	24.94
4	April	1.70	6.94	12.62	18.81	25.53
5	May	2.12	7.40	13.12	19.35	26.13
6	June	2.55	7.86	13.62	19.90	26.72
7	July	2.97	8.32	14.13	20.44	27.31
8	August	3.40	8.78	14.63	20.98	27.91
9	September	3.82	9.24	15.13	21.53	28.50
10	October	4.24	9.70	15.63	22.07	29.09
11	November	4.67	10.18	16.13	22.62	29.69
12	December	5.09	10.62	16.63	23.16	30.28

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Lake / Hobby Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Lake / Hobby Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	29,529	0	0
2				
3	Number of Future Customers (ERCs)	316	0	316
4				
5	Annual Depreciation Expense	1,534	0	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	491	0	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	3.90%	3.90%	3.90%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim [] Final [x]
 Historical [] Projected [x]
 Simple Ave. [] 13 Month Ave. [x]
 Conventional [x] Reverse Osmosis []

Line No.	Description	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		29,529	0	0
2	Divided By Future ERC:		316	0	316
3	Cost/ERC:		93.47	0.00	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		9.65	0.00	0.00
6	Annual Reduction in Return:		0.50	0.00	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		1,534	0	0
20	Future ERC's:		316	0	316
21	Annual Depr. Cost per ERC:		4.86	0.00	0.00
22	Annual Property Tax Expense:		491	0	0
	Future ERC's:		316	0	316
23	Annual Prop. Tax per ERC:		1.55	0.00	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		316	0	316
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Biles

Company: SSU / Bedford / Keystone Club Estates
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/09
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Concession

Line No.	(1) Description	(2) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(2) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant in Service	39,295	0	0	39,295	A-5 (W)
2	Accumulated Depreciation	(9,768)	0	0	(9,768)	A-9 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	29,527	0	0	29,527	
6	Remaining ERC's	316	0	316		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	93.47	\$0.00	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	1,534	0	0	1,534	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	1,534	0	0	1,534	
12	Remaining ERC's	316	0	316		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	84.85	\$0.00	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.540	0.000		0.540
2	Non-Used and Useful Percent	[2] 46.07%	0.00%		46.07%
3	Non-Used and Useful Capacity (mgd)	[3] 0.249	0.000		0.249
4	Usage Per ERC	[4] 788	788		788
5	Remaining ERC's Associated With AFPI Charge	[5] 316	0		316

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.86	4.86	4.86	4.86	4.86
3	Unfunded Property Tax:	1.55	1.55	1.55	1.55	1.55
4	Subtotal Unfunded Annual Expense:	6.41	6.41	6.41	6.41	6.41
5	Unfunded Expenses Prior Year:	0.00	6.41	12.82	19.23	25.64
6	Total Unfunded Expenses:	6.41	12.82	19.23	25.64	32.05
7	Return on Expenses Current Year:	0.66	0.66	0.66	0.66	0.66
8	Return on Expenses Prior Year:	0.00	0.66	1.32	1.98	2.65
9	Return on Plant Current Year:	9.65	9.15	8.64	8.14	7.64
10	Earnings Prior Year:	0.00	9.65	20.45	32.53	46.01
11	Compound Earnings from Prior Year:	0.00	1.00	2.11	3.36	4.75
12	Total Compounded Earnings:	9.65	20.45	32.53	46.01	61.05
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	12.53	26.57	42.26	59.79	79.32
15	Revenue Required to Fund Expenses:	6.41	12.82	19.23	25.64	32.05
16	Subtotal:	18.94	39.39	61.49	85.42	111.37
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	18.84	41.25	64.39	89.45	116.62

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FP&C
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.86	4.86	4.86	4.86	4.86
3	Unfunded Property Tax:	1.55	1.55	1.55	1.55	1.55
4	Subtotal Unfunded Annual Expense:	6.41	6.41	6.41	6.41	6.41
5	Unfunded Expenses Prior Year:	0.00	6.41	12.82	19.23	25.64
6	Total Unfunded Expenses:	6.41	12.82	19.23	25.64	32.05
7	Return on Expenses Current Year:	0.66	0.66	0.66	0.66	0.66
8	Return on Expenses Prior Year:	0.00	0.66	1.32	1.98	2.65
9	Return on Plant Current Year:	9.65	9.15	8.64	8.14	7.64
10	Earnings Prior Year:	0.00	9.65	20.45	32.53	46.01
11	Compound Earnings from Prior Year:	0.00	1.00	2.11	3.36	4.75
12	Total Compounded Earnings:	9.65	20.46	32.53	46.01	61.05
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	12.53	26.57	42.26	59.79	79.32
15	Revenue Required to Fund Expenses:	6.41	12.82	19.23	25.64	32.05
16	Subtotal:	18.94	39.39	61.49	85.42	111.37
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	19.84	41.25	64.39	89.45	116.62

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.65	21.62	43.17	66.48	91.71	
2	February	3.31	23.40	45.10	68.57	93.98	
3	March	4.96	25.19	47.03	70.65	96.24	
4	April	6.61	26.97	48.96	72.74	98.51	
5	May	8.27	28.76	50.89	74.83	100.77	
6	June	9.92	30.54	52.82	76.92	103.03	
7	July	11.57	32.33	54.75	79.01	105.30	
8	August	13.22	34.11	56.68	81.10	107.56	
9	September	14.68	35.89	58.60	83.18	109.83	
10	October	16.53	37.68	60.53	85.27	112.09	
11	November	18.18	39.46	62.46	87.36	114.35	
12	December	19.84	41.25	64.39	89.45	118.62	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bias

Company: 88U / Bradford / Keystone Club Estates
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Month	1997	1998	1999	2000	2001
1	January	1.65	21.62	43.17	66.48	91.71
2	February	3.31	23.40	45.10	66.57	93.98
3	March	4.96	25.19	47.03	70.65	96.24
4	April	6.61	26.97	48.96	72.74	98.51
5	May	8.27	28.76	50.89	74.83	100.77
6	June	9.92	30.54	52.82	76.92	103.03
7	July	11.57	32.33	54.75	79.01	105.30
8	August	13.22	34.11	56.66	81.10	107.56
9	September	14.88	35.89	58.60	83.18	109.83
10	October	16.53	37.88	60.53	85.27	112.09
11	November	18.18	39.46	62.48	87.36	114.35
12	December	19.84	41.25	64.39	89.45	116.62

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: B50495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
Schedule: G-1(W)
Page 1 of 1
Preparer: Bliss

Company: SSU / Clay / Keystone Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	23,959	0	0
2				
3	Number of Future Customers (ERCs)	508	0	508
4				
5	Annual Depreciation Expense	2,341	0	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	770	0	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	4.37%	4.37%	4.37%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
(2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Clay / Keystone Heights
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		23,959	0	0
2	Divided By Future ERC:		508	0	508
3	Cost/ERC:		47.14	0.00	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		4.86	0.00	0.00
6	Annual Reduction in Return:		0.48	0.00	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		2,341	0	0
20	Future ERC's:		508	0	508
21	Annual Depr. Cost per ERC:		4.61	0.00	0.00
22	Annual Property Tax Expense:		770	0	0
	Future ERC's:		508	0	508
23	Annual Prop. Tax per ERC:		1.52	0.00	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		508	0	508
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Biles

Company: SSU / Clay / Keystone Heights
 Docket No.: 950495-W5
 Schedule Year Ended: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(2) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant in Service	53,581	0	0	53,581	A-5 (W)
2	Accumulated Depreciation	(29,622)	0	0	(29,622)	A-6 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$23,959	\$0	\$0	\$23,959	
6	Remaining ERC's	508	0	508		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$47.14	\$0.00	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	2,341	0	0	2,341	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$2,341	\$0	\$0	\$2,341	
12	Remaining ERC's	508	0	508		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$4.81	\$0.00	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Clay / Keystone Heights
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.979	0.000		0.979
2	Non-Used and Useful Percent	[2] 29.03%	0.00%		29.03%
3	Non-Used and Useful Capacity (mgd)	[3] 0.284	0.000		0.284
4	Usage Per ERC	[4] 559	559		559
5	Remaining ERC's Associated With AFPI Charge	[5] 508	0		508

Footnotes:

[1] From Schedule F-5(W) for plant.

[2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).

[3] Calculated by amounts in Line 1 X Line 2.

[4] From Schedule F-5 (W) Line 5.

[5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: **SSU / Clay / Keystone Heights**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.61	4.61	4.61	4.61	4.61
3	Unfunded Property Tax:	1.52	1.52	1.52	1.52	1.52
4	Subtotal Unfunded Annual Expense:	6.12	6.12	6.12	6.12	6.12
5	Unfunded Expenses Prior Year:	0.00	6.12	12.24	16.36	24.48
6	Total Unfunded Expenses:	6.12	12.24	18.36	24.48	30.60
7	Return on Expenses Current Year:	0.63	0.63	0.63	0.63	0.63
8	Return on Expenses Prior Year:	0.00	0.63	1.26	1.89	2.53
9	Return on Plant Current Year:	4.88	4.39	3.91	3.44	2.96
10	Earnings Prior Year:	0.00	4.88	10.39	16.64	23.69
11	Compound Earnings from Prior Year:	0.00	0.50	1.07	1.72	2.44
12	Total Compounded Earnings:	4.88	10.39	16.64	23.69	31.62
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	6.32	13.50	21.62	30.76	41.09
15	Revenue Required to Fund Expenses:	6.12	12.24	18.36	24.48	30.60
16	Subtotal:	12.44	25.74	39.98	55.26	71.69
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	13.03	28.96	41.86	57.87	75.07

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Clay / Keystone Heights
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.61	4.61	4.61	4.61	4.61
3	Unfunded Property Tax:	1.52	1.52	1.52	1.52	1.52
4	Subtotal Unfunded Annual Expense:	6.12	6.12	6.12	6.12	6.12
5	Unfunded Expenses Prior Year:	0.00	6.12	12.24	18.36	24.48
6	Total Unfunded Expenses:	6.12	12.24	18.36	24.48	30.60
7	Return on Expenses Current Year:	0.63	0.63	0.63	0.63	0.63
8	Return on Expenses Prior Year:	0.00	0.63	1.26	1.89	2.53
9	Return on Plant Current Year:	4.86	4.39	3.91	3.44	2.96
10	Earnings Prior Year:	0.00	4.86	10.39	16.64	23.69
11	Compound Earnings from Prior Year:	0.00	0.50	1.07	1.72	2.44
12	Total Compounded Earnings:	4.86	10.39	16.64	23.69	31.62
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	6.32	13.50	21.62	30.76	41.09
15	Revenue Required to Fund Expenses:	6.12	12.24	16.36	24.48	30.60
16	Subtotal:	12.44	25.74	39.98	55.26	71.69
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	13.03	26.95	41.86	57.67	75.07

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Clay / Keystone Heights
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Clay / Keystone Heights
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: **BSU / Clay / Keystone Heights**
 Docket No.: **850495-WS**
 Schedule Year Ended: **12/31/96**
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		TOTAL WATER TREATMENT PLANT						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	1.09	14.19	28.18	43.20	59.30		
2	February	2.17	15.35	29.44	44.53	60.73		
3	March	3.26	16.51	30.68	45.86	62.17		
4	April	4.34	17.67	31.92	47.20	63.60		
5	May	5.43	18.83	33.16	48.53	65.03		
6	June	6.51	19.99	34.41	49.86	66.47		
7	July	7.60	21.15	35.65	51.20	67.90		
8	August	8.69	22.31	36.89	52.53	69.34		
9	September	9.77	23.47	38.14	53.87	70.77		
10	October	10.86	24.63	39.38	55.20	72.20		
11	November	11.94	25.79	40.62	56.53	73.64		
12	December	13.03	26.95	41.86	57.97	75.07		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Clay / Keystone Heights
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Camosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.09	14.19	28.19	43.20	59.30	
2	February	2.17	15.35	29.44	44.53	60.73	
3	March	3.26	16.51	30.68	45.86	62.17	
4	April	4.34	17.67	31.92	47.20	63.60	
5	May	5.43	16.83	33.16	48.53	65.03	
6	June	6.51	19.99	34.41	49.86	66.47	
7	July	7.60	21.15	35.65	51.20	67.90	
8	August	8.69	22.31	36.89	52.53	69.34	
9	September	9.77	23.47	38.14	53.87	70.77	
10	October	10.86	24.63	39.38	55.20	72.20	
11	November	11.94	25.79	40.62	56.53	73.64	
12	December	13.03	26.95	41.86	57.87	75.07	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Clay / Keystone Heights
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Month	1997	1998	1999	2000	2001
1	January	0.00	0.00	0.00	0.00	0.00
2	February	0.00	0.00	0.00	0.00	0.00
3	March	0.00	0.00	0.00	0.00	0.00
4	April	0.00	0.00	0.00	0.00	0.00
5	May	0.00	0.00	0.00	0.00	0.00
6	June	0.00	0.00	0.00	0.00	0.00
7	July	0.00	0.00	0.00	0.00	0.00
8	August	0.00	0.00	0.00	0.00	0.00
9	September	0.00	0.00	0.00	0.00	0.00
10	October	0.00	0.00	0.00	0.00	0.00
11	November	0.00	0.00	0.00	0.00	0.00
12	December	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bllss

Company: SSU / Clay / Keystone Heights
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	Listing Information	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)		251,848	0	0
2					
3	Number of Future Customers (ERCs)		527	0	0
4					
5	Annual Depreciation Expense		8,459	0	0
6					
7	Rate of Return		10.32%	10.32%	10.32%
8					
9	Weighted Cost of Equity		4.92%	4.92%	4.92%
10					
11	Federal Income Tax Rate		35.00%	35.00%	35.00%
12					
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))		33.075%	33.075%	33.075%
14					
15	State Income Tax Rate		5.50%	5.50%	5.50%
16					
17	Gross Receipt Tax Rate		4.50%	4.50%	4.50%
18					
19	Annual Property Tax (2)		4,155	0	0
20					
21	Other Costs		0	0	0
22					
23	Composite Depreciation Rate of Assets (1)		2.88%	2.88%	2.88%
24					
25	Beginning Date for Accrual of AFPI Charge		1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets:	251,848	0	0
2	Divided By Future ERC:	527	0	0
3	Cost/ERC:	477.95	0.00	0.00
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%
5	Annual Return Per ERC:	49.32	0.00	0.00
6	Annual Reduction in Return:	1.66	0.00	0.00
7	(Annual Depreciation Expense			
8	per ERC Times Rate of Return)			
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%
10	State Tax Rate:	5.50%	5.50%	5.50%
11	Total Tax Rate:	38.575%	38.575%	38.575%
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%
13	Divided by Rate of Return:	10.32%	10.32%	10.32%
14	% of Equity in Return:	47.67%	47.67%	47.67%
15	Effective Tax on Return:	18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)			
17	Provision For Tax:	29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))			
19	Annual Depreciation Expense:	8,459	0	0
20	Future ERC's:	527	0	0
21	Annual Depr. Cost per ERC:	16.05	0.00	0.00
22	Annual Property Tax Expense:	4,155	0	0
	Future ERC's:	527	0	0
23	Annual Prop. Tax per ERC:	7.89	0.00	0.00
24	Other Costs:	0	0	0
25	Future ERC's:	527	0	0
26	Cost per ERC:	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Blas

Company: SSU / Collier / Marco Island
 Docket No.: 090405-WS
 Schedule Year Ended: 12/31/00
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	Water Treatment Plant		(5)	(6)	
			Supply And Pumping	High Service Pumps	Water Treatment	Total	Supporting Schedule
NET WATER PLANT							
1	Plant in Service		301,100	0	0	301,100	A-5 (W)
2	Accumulated Depreciation		(46,807)	0	0	(46,807)	A-9 (W)
3	CIAC		(3,450)	0	0	(3,450)	A-12 (W)
4	Accumulated Amortization of CIAC		915	0	0	915	A-14 (W)
5	NET QUALIFYING ASSETS		\$251,848	\$0	\$0	\$251,848	
6	Remaining ERC's		527	0	0		G-2(W) page 3 of 3
7	REMAINING COST PER ERC		\$477.98	\$0.00	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE							
9	Depreciation		8,676	0	0	8,676	B-13 (W)
10	Annual Amortization of CIAC		(219)	0	0	(219)	B-13 (W)
11	NET DEPRECIATION EXPENSE		\$8,459	\$0	\$0	\$8,459	
12	Remaining ERC's		527	0	0		G-2(W) page 3 of 3
13	REMAINING COST PER ERC		\$16.05	\$0.00	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	Description	(1)	(2) Water Treatment Plant		
			(3) Supply And Pumping	(4) High Service Pumps	(5) Water Treatment
1	Reliable Capacity (mgd)	[1]	11.156	25.488	9.999
2	Non-Used and Useful Percent	[2]	4.01%	0.00%	0.00%
3	Non-Used and Useful Capacity (mgd)	[3]	0.447	0.000	0.000
4	Usage Per ERC	[4]	849	849	849
5	Remaining ERC's Associated With AFPI Charge	[5]	527	0	0

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	16.05	16.05	16.05	16.05	16.05
3	Unfunded Property Tax:	7.89	7.89	7.89	7.89	7.89
4	Subtotal Unfunded Annual Expense:	23.94	23.94	23.94	23.94	23.94
5	Unfunded Expenses Prior Year:	0.00	23.94	47.88	71.82	95.75
6	Total Unfunded Expenses:	23.94	47.88	71.82	95.75	119.69
7	Return on Expenses Current Year:	2.47	2.47	2.47	2.47	2.47
8	Return on Expenses Prior Year:	0.00	2.47	4.94	7.41	9.88
9	Return on Plant Current Year:	49.32	47.67	46.01	44.35	42.70
10	Earnings Prior Year:	0.00	49.32	104.55	166.30	235.22
11	Compound Earnings from Prior Year:	0.00	5.09	10.79	17.16	24.28
12	Total Compounded Earnings:	49.32	104.55	166.30	235.22	312.08
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	64.09	135.66	216.08	305.65	405.51
15	Revenue Required to Fund Expenses:	23.94	47.88	71.82	95.75	119.69
16	Subtotal:	88.03	183.73	287.90	401.40	525.21
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	92.18	192.39	301.47	420.32	549.95

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(W)
Page 2 of 4
Preparer: Bliss

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1996	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	16.05	16.05	16.05	16.05	16.05
3	Unfunded Property Tax:	7.89	7.89	7.89	7.89	7.89
4	Subtotal Unfunded Annual Expense:	23.94	23.94	23.94	23.94	23.94
5	Unfunded Expenses Prior Year:	0.00	23.94	47.88	71.82	95.75
6	Total Unfunded Expenses:	23.94	47.88	71.82	95.75	119.69
7	Return on Expenses Current Year:	2.47	2.47	2.47	2.47	2.47
8	Return on Expenses Prior Year:	0.00	2.47	4.94	7.41	9.88
9	Return on Plant Current Year:	49.32	47.87	46.01	44.35	42.70
10	Earnings Prior Year:	0.00	49.32	104.55	166.30	235.22
11	Compound Earnings from Prior Year:	0.00	5.09	10.79	17.16	24.28
12	Total Compounded Earnings:	49.32	104.55	166.30	235.22	312.08
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	64.09	135.86	216.08	305.65	405.51
15	Revenue Required to Fund Expenses:	23.94	47.86	71.82	95.75	119.69
16	Subtotal:	88.03	183.73	287.90	401.40	525.21
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	92.18	192.39	301.47	420.32	549.95

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Coiller / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	7.68	100.53	201.48	311.37	431.12	
2	February	15.36	108.88	210.57	321.27	441.92	
3	March	23.04	117.23	219.66	331.18	452.73	
4	April	30.73	125.58	228.75	341.08	463.53	
5	May	38.41	133.93	237.84	350.99	474.33	
6	June	46.09	142.29	246.93	360.89	485.14	
7	July	53.77	150.64	256.02	370.80	495.94	
8	August	61.45	158.99	265.11	380.70	506.74	
9	September	69.13	167.34	274.20	390.60	517.55	
10	October	76.82	175.69	283.29	400.51	528.35	
11	November	84.50	184.04	292.38	410.41	539.15	
12	December	92.18	182.38	301.47	420.32	549.95	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	7.88	100.53	201.48	311.37	431.12	
2	February	15.36	108.88	210.57	321.27	441.92	
3	March	23.04	117.23	219.66	331.18	452.73	
4	April	30.73	125.58	228.75	341.08	463.53	
5	May	38.41	133.93	237.84	350.99	474.33	
6	June	46.09	142.29	246.93	360.89	485.14	
7	July	53.77	150.64	256.02	370.80	495.94	
8	August	61.45	158.99	265.11	380.70	506.74	
9	September	69.13	167.34	274.20	390.60	517.55	
10	October	76.82	175.69	283.29	400.51	528.35	
11	November	84.50	184.04	292.38	410.41	539.15	
12	December	92.18	192.39	301.47	420.32	549.95	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
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 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-W8
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		<u>WATER TREATMENT EQUIPMENT</u>					
<u>Line No.</u>	<u>Month</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	1,186	0	0
2				
3	Number of Future Customers (ERCs)	56	0	56
4				
5	Annual Depreciation Expense	101	0	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	10	0	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	2.96%	2.96%	2.96%
24				
25	Beginning Date for Accrual of AFP! Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		1,186	0	0
2	Divided By Future ERC:		56	0	56
3	Cost/ERC:		21.15	0.00	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		2.18	0.00	0.00
6	Annual Reduction in Return:		0.19	0.00	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		101	0	0
20	Future ERC's:		56	0	56
21	Annual Depr. Cost per ERC:		1.80	0.00	0.00
22	Annual Property Tax Expense:		10	0	0
	Future ERC's:		56	0	56
23	Annual Prop. Tax per ERC:		0.18	0.00	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		56	0	56
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bias

Company: SSU / Sandhole / Meredith Manor
 Docket No.: 050405-WS
 Schedule Year End: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Curbside

Line No.	(1) Description	(2) (3) (4) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		Supply And Pumping	High Service Pumps	Water Treatment		
NET WATER PLANT						
1	Plant in Service	5,346	0	0	5,346	A-5 (W)
2	Accumulated Depreciation	(2,724)	0	0	(2,724)	A-9 (W)
3	CIAC	(2,460)	0	0	(2,460)	A-12 (W)
4	Accumulated Amortization of CIAC	1,024	0	0	1,024	A-14 (W)
5	NEY QUALIFYING ASSETS	\$1,186	\$0	\$0	\$1,186	
6	Remaining ERC's	58	0	58		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$21.15	\$0.00	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	156	0	0	156	B-13 (W)
10	Annual Amortization of CIAC	(57)	0	0	(57)	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$101	\$0	\$0	\$101	
12	Remaining ERC's	58	0	58		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.80	\$0.00	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	Description	(1)	(2)		
			Supply And Pumping	Water Treatment Plant High Service Pumps	(4) Water Treatment
1	Reliable Capacity (mgd)	[1]	0.432	0.504	0.432
2	Non-Used and Useful Percent	[2]	7.08%	0.00%	7.08%
3	Non-Used and Useful Capacity (mgd)	[3]	0.031	0.000	0.031
4	Usage Per ERC	[4]	545	545	545
5	Remaining ERC's Associated With AFPI Charge	[5]	56	0	56

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Seminole / Meredith Menor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.80	1.80	1.80	1.80	1.80
3	Unfunded Property Tax:	0.18	0.18	0.18	0.18	0.18
4	Subtotal Unfunded Annual Expense:	1.98	1.98	1.98	1.98	1.98
5	Unfunded Expenses Prior Year:	0.00	1.98	3.96	5.94	7.92
6	Total Unfunded Expenses:	1.98	3.96	5.94	7.92	9.90
7	Return on Expenses Current Year:	0.20	0.20	0.20	0.20	0.20
8	Return on Expenses Prior Year:	0.00	0.20	0.41	0.61	0.82
9	Return on Plant Current Year:	2.18	2.00	1.81	1.82	1.44
10	Earnings Prior Year:	0.00	2.18	4.61	7.30	10.29
11	Compound Earnings from Prior Year:	0.00	0.23	0.48	0.75	1.06
12	Total Compounded Earnings:	2.18	4.61	7.30	10.29	13.81
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	2.84	5.99	9.49	13.38	17.69
15	Revenue Required to Fund Expenses:	1.98	3.98	5.94	7.92	9.90
16	Subtotal:	4.82	9.95	15.43	21.29	27.59
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	5.04	10.42	18.15	22.30	28.89

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: BSU / Seminole / Meredith Manor
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1996	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.80	1.80	1.80	1.80	1.80
3	Unfunded Property Tax:	0.18	0.18	0.18	0.18	0.18
4	Subtotal Unfunded Annual Expense:	1.98	1.98	1.98	1.98	1.98
5	Unfunded Expenses Prior Year:	0.00	1.98	3.96	5.94	7.92
6	Total Unfunded Expenses:	1.98	3.96	5.94	7.92	9.90
7	Return on Expenses Current Year:	0.20	0.20	0.20	0.20	0.20
8	Return on Expenses Prior Year:	0.00	0.20	0.41	0.61	0.82
9	Return on Plant Current Year:	2.18	2.00	1.81	1.82	1.44
10	Earnings Prior Year:	0.00	2.18	4.61	7.30	10.29
11	Compound Earnings from Prior Year:	0.00	0.23	0.48	0.75	1.06
12	Total Compounded Earnings:	2.18	4.61	7.30	10.29	13.61
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	2.84	5.99	9.49	13.38	17.69
15	Revenue Required to Fund Expenses:	1.98	3.96	5.94	7.92	9.90
18	Subtotal:	4.82	9.95	15.43	21.29	27.59
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
16	ERC Carrying Cost for 1 Year:	5.04	10.42	18.15	22.30	28.89

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.42	5.49	10.89	16.67	22.85	
2	February	0.84	5.94	11.37	17.18	23.40	
3	March	1.26	6.39	11.85	17.69	23.94	
4	April	1.68	6.83	12.33	18.20	24.49	
5	May	2.10	7.28	12.81	18.71	25.04	
6	June	2.52	7.73	13.29	19.23	25.59	
7	July	2.94	8.18	13.76	19.74	26.14	
8	August	3.36	8.62	14.24	20.25	26.69	
9	September	3.78	9.07	14.72	20.76	27.24	
10	October	4.20	9.52	15.20	21.27	27.79	
11	November	4.62	9.97	15.68	21.79	28.34	
12	December	5.04	10.42	16.15	22.30	28.89	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charge Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Camosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.42	5.49	10.89	16.67	22.85	
2	February	0.84	5.94	11.37	17.18	23.40	
3	March	1.26	6.39	11.85	17.69	23.94	
4	April	1.68	6.83	12.33	18.20	24.49	
5	May	2.10	7.28	12.61	18.71	25.04	
6	June	2.52	7.73	13.29	19.23	25.59	
7	July	2.94	8.18	13.76	19.74	26.14	
8	August	3.36	8.62	14.24	20.25	26.69	
9	September	3.78	9.07	14.72	20.76	27.24	
10	October	4.20	9.52	15.20	21.27	27.79	
11	November	4.62	9.97	15.68	21.79	28.34	
12	December	5.04	10.42	16.15	22.30	28.89	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bills

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Osceola / Pine Ridge Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Cost of Qualifying Assets (Non-Used and Useful)	10,462	0		0
2					
3	Number of Future Customers (ERCs)	584	0		584
4					
5	Annual Depreciation Expense	512	0		0
6					
7	Rate of Return	10.32%	10.32%		10.32%
8					
9	Weighted Cost of Equity	4.92%	4.92%		4.92%
10					
11	Federal Income Tax Rate	35.00%	35.00%		35.00%
12					
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%		33.075%
14					
15	State Income Tax Rate	5.50%	5.50%		5.50%
16					
17	Gross Receipt Tax Rate	4.50%	4.50%		4.50%
18					
19	Annual Property Tax (2)	157	0		0
20					
21	Other Costs	0	0		0
22					
23	Composite Depreciation Rate of Assets (1)	3.31%	3.31%		3.31%
24					
25	Beginning Date for Accrual of AFPI Charge	1997	1997		1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: **SSU / Osceola / Pine Ridge Estates**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets:	10,462	0	0
2	Divided By Future ERC:	584	0	584
3	Cost/ERC:	17.92	0.00	0.00
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%
5	Annual Return Per ERC:	1.85	0.00	0.00
6	Annual Reduction in Return:	0.09	0.00	0.00
7	(Annual Depreciation Expense			
8	per ERC Times Rate of Return)			
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%
10	State Tax Rate:	5.50%	5.50%	5.50%
11	Total Tax Rate:	38.575%	38.575%	38.575%
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%
13	Divided by Rate of Return:	10.32%	10.32%	10.32%
14	% of Equity in Return:	47.67%	47.67%	47.67%
15	Effective Tax on Return:	18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)			
17	Provision For Tax:	29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))			
19	Annual Depreciation Expense:	512	0	0
20	Future ERC's:	584	0	584
21	Annual Depr. Cost per ERC:	0.88	0.00	0.00
22	Annual Property Tax Expense:	157	0	0
	Future ERC's:	584	0	584
23	Annual Prop. Tax per ERC:	0.27	0.00	0.00
24	Other Costs:	0	0	0
25	Future ERC's:	584	0	584
26	Cost per ERC:	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPBC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Biles

Company: SSU / Coocole / Pine Ridge Estates
 Docket No.: 050405-WS
 Schedule Year Ended: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(2) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant in Service	17,029	0	0	17,029	A-5 (W)
2	Accumulated Depreciation	(4,864)	0	0	(4,864)	A-9 (W)
3	CIAC	(2,064)	0	0	(2,064)	A-12 (W)
4	Accumulated Amortization of CIAC	391	0	0	391	A-14 (W)
5	NET QUALIFYING ASSETS	\$16,462	\$0	\$0	\$16,462	
6	Remaining ERC's	564	0	564		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$17.82	\$0.00	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	563	0	0	563	B-13 (W)
10	Annual Amortization of CIAC	(51)	0	0	(51)	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$612	\$0	\$0	\$612	
12	Remaining ERC's	564	0	564		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.86	\$0.00	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Osceola / Pine Ridge Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description		(2) Water Treatment Plant		
			(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Reliable Capacity (mgd)	[1]	0.518	0.360	0.518
2	Non-Used and Useful Percent	[2]	<u>65.86%</u>	<u>0.00%</u>	<u>65.86%</u>
3	Non-Used and Useful Capacity (mgd)	[3]	0.341	0.000	0.341
4	Usage Per ERC	[4]	585	585	585
5	Remaining ERC's Associated With AFPI Charge	[5]	584	0	584

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: **SSU / Ocoola / Pine Ridge Estates**
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
	TOTAL WATER TREATMENT PLANT					
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.88	0.88	0.88	0.88	0.88
3	Unfunded Property Tax:	0.27	0.27	0.27	0.27	0.27
4	Subtotal Unfunded Annual Expense:	1.15	1.15	1.15	1.15	1.15
5	Unfunded Expenses Prior Year:	0.00	1.15	2.29	3.44	4.58
6	Total Unfunded Expenses:	1.15	2.29	3.44	4.58	5.73
7	Return on Expenses Current Year:	0.12	0.12	0.12	0.12	0.12
8	Return on Expenses Prior Year:	0.00	0.12	0.24	0.35	0.47
9	Return on Plant Current Year:	1.65	1.76	1.67	1.58	1.49
10	Earnings Prior Year:	0.00	1.85	3.92	6.23	6.60
11	Compound Earnings from Prior Year:	0.00	0.19	0.40	0.64	0.91
12	Total Compounded Earnings:	1.85	3.92	6.23	8.80	11.67
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	2.40	5.09	8.09	11.44	15.17
15	Revenue Required to Fund Expenses:	1.15	2.29	3.44	4.58	5.73
16	Subtotal:	3.55	7.38	11.53	16.02	20.90
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	3.72	7.73	12.07	18.78	21.88

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Ocoola / Pine Ridge Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Demosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.88	0.88	0.88	0.88	0.88
3	Unfunded Property Tax:	0.27	0.27	0.27	0.27	0.27
4	Subtotal Unfunded Annual Expense:	1.15	1.15	1.15	1.15	1.15
5	Unfunded Expenses Prior Year:	0.00	1.15	2.29	3.44	4.58
6	Total Unfunded Expenses:	1.15	2.29	3.44	4.58	5.73
7	Return on Expenses Current Year:	0.12	0.12	0.12	0.12	0.12
8	Return on Expenses Prior Year:	0.00	0.12	0.24	0.35	0.47
9	Return on Plant Current Year:	1.85	1.76	1.67	1.58	1.49
10	Earnings Prior Year:	0.00	1.85	3.92	6.23	8.80
11	Compound Earnings from Prior Year:	0.00	0.19	0.40	0.64	0.91
12	Total Compounded Earnings:	1.85	3.92	6.23	8.80	11.67
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	2.40	5.09	6.09	11.44	15.17
15	Revenue Required to Fund Expenses:	1.15	2.29	3.44	4.58	5.73
16	Subtotal:	3.55	7.38	11.53	16.02	20.90
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	3.72	7.73	12.07	16.78	21.88

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Osceola / Pine Ridge Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Osceola / Pine Ridge Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Ocoola / Pine Ridge Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		TOTAL WATER TREATMENT PLANT						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	0.31	4.05	8.09	12.47	17.20		
2	February	0.62	4.39	8.45	12.86	17.63		
3	March	0.93	4.72	8.82	13.25	18.05		
4	April	1.24	5.05	9.18	13.64	18.48		
5	May	1.55	5.39	9.54	14.03	18.90		
6	June	1.86	5.72	9.90	14.43	19.33		
7	July	2.17	6.06	10.26	14.82	19.76		
8	August	2.48	6.39	10.63	15.21	20.18		
9	September	2.79	6.73	10.99	15.60	20.61		
10	October	3.10	7.06	11.35	15.99	21.03		
11	November	3.41	7.40	11.71	16.39	21.46		
12	December	3.72	7.73	12.07	16.78	21.88		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Ocoee / Pine Ridge Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.31	4.05	8.09	12.47	17.20	
2	February	0.62	4.39	8.45	12.86	17.63	
3	March	0.93	4.72	8.82	13.25	18.05	
4	April	1.24	5.05	9.18	13.64	18.48	
5	May	1.55	5.39	9.54	14.03	18.90	
6	June	1.86	5.72	9.90	14.43	19.33	
7	July	2.17	6.06	10.26	14.82	19.76	
8	August	2.48	6.39	10.63	15.21	20.18	
9	September	2.79	6.73	10.99	15.60	20.61	
10	October	3.10	7.06	11.35	15.99	21.03	
11	November	3.41	7.40	11.71	16.39	21.46	
12	December	3.72	7.73	12.07	16.78	21.88	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: **SSU / Ocoola / Pine Ridge Estates**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Osceola / Pine Ridge Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / River Grova
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	0	6,243	0
2				
3	Number of Future Customers (ERCs)	0	279	0
4				
5	Annual Depreciation Expense	0	706	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	0	175	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	5.00%	5.00%	5.00%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Putnam / River Grove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) (3) (4) Water Treatment Plant		
		Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:	0	6,243	0
2	Divided By Future ERC:	0	279	0
3	Cost/ERC:	0.00	22.41	0.00
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%
5	Annual Return Per ERC:	0.00	2.31	0.00
6	Annual Reduction in Return:	0.00	0.26	0.00
7	(Annual Depreciation Expense			
8	per ERC Times Rate of Return)			
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%
10	State Tax Rate:	5.50%	5.50%	5.50%
11	Total Tax Rate:	38.575%	38.575%	38.575%
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%
13	Divided by Rate of Return:	10.32%	10.32%	10.32%
14	% of Equity in Return:	47.67%	47.67%	47.67%
15	Effective Tax on Return:	18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)			
17	Provision For Tax:	29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))			
19	Annual Depreciation Expense:	0	706	0
20	Future ERC's:	0	279	0
21	Annual Depr. Cost per ERC:	0.00	2.53	0.00
22	Annual Property Tax Expense:	0	175	0
	Future ERC's:	0	279	0
23	Annual Prop. Tax per ERC:	0.00	0.63	0.00
24	Other Costs:	0	0	0
25	Future ERC's:	0	279	0
26	Cost per ERC:	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Biles

Company: SBJ / Palam / River Grove
 Docket No.: 050405-WS
 Schedule Year Ended: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Curcain

Line No.	(1) Description	(2) (3) (4) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		Supply And Pumping	High Service Pumps	Water Treatment		
NET WATER PLANT						
1	Plant in Service	0	14,108	0	14,108	A-5 (W)
2	Accumulated Depreciation	0	(7,865)	0	(7,865)	A-9 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	0	\$6,243	0	\$6,243	
6	Remaining ERC's	0	276	0		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$0.00	\$22.41	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	0	706	0	706	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	0	\$706	0	\$706	
12	Remaining ERC's	0	276	0		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.00	\$2.53	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Putnam / River Grove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.000	0.230		0.000
2	Non-Used and Useful Percent	[2] 0.00%	57.09%		0.00%
3	Non-Used and Useful Capacity (mgd)	[3] 0.000	0.132		0.000
4	Usage Per ERC	[4] 472	472		472
5	Remaining ERC's Associated With AFPI Charge	[5] 0	279		0

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Grove
 Docket No.: 960495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	2.53	2.53	2.53	2.53	2.53
3	Unfunded Property Tax:	0.63	0.63	0.63	0.63	0.63
4	Subtotal Unfunded Annual Expense:	3.16	3.16	3.16	3.16	3.16
5	Unfunded Expenses Prior Year:	0.00	3.16	6.32	9.49	12.65
6	Total Unfunded Expenses:	3.16	6.32	9.49	12.65	15.61
7	Return on Expenses Current Year:	0.33	0.33	0.33	0.33	0.33
8	Return on Expenses Prior Year:	0.00	0.33	0.65	0.98	1.31
9	Return on Plant Current Year:	2.31	2.05	1.79	1.53	1.27
10	Earnings Prior Year:	0.00	2.31	4.93	7.88	11.20
11	Compound Earnings from Prior Year:	0.00	0.24	0.51	0.61	1.16
12	Total Compounded Earnings:	2.31	4.93	7.88	11.20	14.93
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	3.00	6.40	10.24	14.55	19.40
15	Revenue Required to Fund Expenses:	3.16	6.32	9.49	12.65	15.61
16	Subtotal:	6.17	12.73	19.72	27.20	35.21
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	6.46	13.33	20.65	28.48	36.87

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: BSU / Putnam / River Grove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
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 Preparer: Bliss

Company: SSU / Putnam / River Grove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	2.53	2.53	2.53	2.53	2.53
3	Unfunded Property Tax:	0.63	0.63	0.63	0.63	0.63
4	Subtotal Unfunded Annual Expense:	3.16	3.16	3.16	3.16	3.16
5	Unfunded Expenses Prior Year:	0.00	3.16	6.32	9.49	12.65
6	Total Unfunded Expenses:	3.16	6.32	9.49	12.65	15.81
7	Return on Expenses Current Year:	0.33	0.33	0.33	0.33	0.33
8	Return on Expenses Prior Year:	0.00	0.33	0.65	0.98	1.31
9	Return on Plant Current Year:	2.31	2.05	1.79	1.53	1.27
10	Earnings Prior Year:	0.00	2.31	4.93	7.88	11.20
11	Compound Earnings from Prior Year:	0.00	0.24	0.51	0.61	1.16
12	Total Compounded Earnings:	2.31	4.93	7.88	11.20	14.93
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	3.00	6.40	10.24	14.55	19.40
15	Revenue Required to Fund Expenses:	3.16	6.32	9.49	12.65	15.81
16	Subtotal:	6.17	12.73	19.72	27.20	35.21
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	6.48	13.33	20.65	28.48	36.87

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Grove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charge Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Grove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		TOTAL WATER TREATMENT PLANT						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	0.54	7.03	13.94	21.31	29.16		
2	February	1.08	7.60	14.55	21.96	29.88		
3	March	1.61	8.18	15.16	22.61	30.58		
4	April	2.15	8.75	15.77	23.26	31.28		
5	May	2.69	9.32	16.38	23.92	31.98		
6	June	3.23	9.89	16.99	24.57	32.67		
7	July	3.77	10.47	17.60	25.22	33.37		
8	August	4.31	11.04	18.21	25.87	34.07		
9	September	4.84	11.61	18.82	26.53	34.77		
10	October	5.38	12.18	19.43	27.18	35.47		
11	November	5.92	12.76	20.04	27.83	36.17		
12	December	6.46	13.33	20.65	28.48	36.87		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: **BSU / Putnam / River Grove**
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Grove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		HIGH SERVICE PUMPS						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	0.54	7.03	13.94	21.31	29.18		
2	February	1.08	7.60	14.55	21.96	29.88		
3	March	1.81	8.18	15.16	22.61	30.58		
4	April	2.15	8.75	15.77	23.26	31.28		
5	May	2.69	9.32	16.38	23.92	31.98		
6	June	3.23	9.89	16.99	24.57	32.67		
7	July	3.77	10.47	17.60	25.22	33.37		
8	August	4.31	11.04	18.21	25.87	34.07		
9	September	4.84	11.61	18.82	26.53	34.77		
10	October	5.38	12.18	19.43	27.18	35.47		
11	November	5.92	12.78	20.04	27.83	36.17		
12	December	6.46	13.33	20.65	28.46	36.87		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Grove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2)	(3)	(4)
		Water Treatment Plant		
		Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	4,008	0	0
2				
3	Number of Future Customers (ERCs)	242	0	242
4				
5	Annual Depreciation Expense	183	0	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	121	0	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	2.98%	2.98%	2.98%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) (3) (4) Water Treatment Plant		
		Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:	4,008	0	0
2	Divided By Future ERC:	242	0	242
3	Cost/ERC:	16.55	0.00	0.00
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%
5	Annual Return Per ERC:	1.71	0.00	0.00
6	Annual Reduction in Return:	0.08	0.00	0.00
7	(Annual Depreciation Expense			
8	per ERC Times Rate of Return)			
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%
10	State Tax Rate:	5.50%	5.50%	5.50%
11	Total Tax Rate:	38.575%	38.575%	38.575%
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%
13	Divided by Rate of Return:	10.32%	10.32%	10.32%
14	% of Equity in Return:	47.67%	47.67%	47.67%
15	Effective Tax on Return:	18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)			
17	Provision For Tax:	29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))			
19	Annual Depreciation Expense:	183	0	0
20	Future ERC's:	242	0	242
21	Annual Depr. Cost per ERC:	0.76	0.00	0.00
22	Annual Property Tax Expense:	121	0	0
	Future ERC's:	242	0	242
23	Annual Prop. Tax per ERC:	0.50	0.00	0.00
24	Other Costs:	0	0	0
25	Future ERC's:	242	0	242
26	Cost per ERC:	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FP&C
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Blas

Company: BSU / Puleon / River Park
 Docket No.: 050405-WS
 Schedule Year Ended: 12/31/08
 Interim Final
 Historical Projected
 Simple Ave. 13 Marsh Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(3) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(2) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant in Service	6,135	0	0	6,135	A-5 (W)
2	Accumulated Depreciation	(2,127)	0	0	(2,127)	A-9 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$4,008	\$0	\$0	\$4,008	
6	Remaining ERC's	242	0	242		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$16.56	\$0.00	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
9	Depreciation	183	0	0	183	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$183	\$0	\$0	\$183	
12	Remaining ERC's	242	0	242		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.76	\$0.00	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

FISC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.134	0.130	0.134	
2	Non-Used and Useful Percent	[2] 38.45%	0.00%	38.45%	
3	Non-Used and Useful Capacity (mgd)	[3] 0.051	0.000	0.051	
4	Usage Per ERC	[4] 213	213	213	
5	Remaining ERC's Associated With AFPI Charge	[5] 242	0	242	

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.76	0.78	0.76	0.76	0.76
3	Unfunded Property Tax:	0.50	0.50	0.50	0.50	0.50
4	Subtotal Unfunded Annual Expense:	1.25	1.25	1.25	1.25	1.25
5	Unfunded Expenses Prior Year:	0.00	1.25	2.51	3.76	5.02
6	Total Unfunded Expenses:	1.25	2.51	3.76	5.02	6.27
7	Return on Expenses Current Year:	0.13	0.13	0.13	0.13	0.13
8	Return on Expenses Prior Year:	0.00	0.13	0.26	0.39	0.52
9	Return on Plant Current Year:	1.71	1.63	1.55	1.47	1.40
10	Earnings Prior Year:	0.00	1.71	3.64	5.83	8.29
11	Compound Earnings from Prior Year:	0.00	0.18	0.38	0.60	0.86
12	Total Compounded Earnings:	1.71	3.64	5.83	8.29	11.06
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	2.22	4.73	7.57	10.78	14.37
15	Revenue Required to Fund Expenses:	1.25	2.51	3.76	5.02	6.27
16	Subtotal:	3.47	7.24	11.34	15.79	20.64
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	3.64	7.58	11.87	16.53	21.62

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 050495-WS
 Schedule Year Ended: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.76	0.76	0.76	0.76	0.76
3	Unfunded Property Tax:	0.50	0.50	0.50	0.50	0.50
4	Subtotal Unfunded Annual Expense:	1.25	1.25	1.25	1.25	1.25
5	Unfunded Expenses Prior Year:	0.00	1.25	2.51	3.78	5.02
6	Total Unfunded Expenses:	1.25	2.51	3.76	5.02	6.27
7	Return on Expenses Current Year:	0.13	0.13	0.13	0.13	0.13
8	Return on Expenses Prior Year:	0.00	0.13	0.26	0.39	0.52
9	Return on Plant Current Year:	1.71	1.63	1.55	1.47	1.40
10	Earnings Prior Year:	0.00	1.71	3.64	5.83	8.29
11	Compound Earnings from Prior Year:	0.00	0.18	0.36	0.60	0.86
12	Total Compounded Earnings:	1.71	3.64	5.83	8.29	11.06
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	2.22	4.73	7.57	10.78	14.37
15	Revenue Required to Fund Expenses:	1.25	2.51	3.76	5.02	6.27
16	Subtotal:	3.47	7.24	11.34	15.79	20.64
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	3.64	7.58	11.87	16.53	21.62

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
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 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(W)
Page 4 of 4
Preparer: Bliss

Company: SSU / Putnam / River Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT							
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.30	3.97	7.94	12.26	16.96	
2	February	0.61	4.29	8.30	12.65	17.38	
3	March	0.91	4.62	8.65	13.04	17.80	
4	April	1.21	4.95	9.01	13.42	18.23	
5	May	1.52	5.28	9.37	13.81	16.65	
6	June	1.82	5.61	9.73	14.20	19.08	
7	July	2.12	5.94	10.08	14.59	19.50	
8	August	2.42	6.27	10.44	14.96	19.92	
9	September	2.73	6.60	10.80	15.37	20.35	
10	October	3.03	6.92	11.16	15.76	20.77	
11	November	3.33	7.25	11.51	16.15	21.19	
12	December	3.64	7.58	11.87	16.53	21.62	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.30	3.97	7.94	12.26	16.96	
2	February	0.81	4.29	8.30	12.65	17.38	
3	March	0.81	4.62	8.65	13.04	17.80	
4	April	1.21	4.95	9.01	13.42	18.23	
5	May	1.52	5.28	9.37	13.81	18.65	
6	June	1.82	5.61	9.73	14.20	19.08	
7	July	2.12	5.94	10.08	14.59	19.50	
8	August	2.42	6.27	10.44	14.98	19.92	
9	September	2.73	6.60	10.80	15.37	20.35	
10	October	3.03	6.92	11.16	15.76	20.77	
11	November	3.33	7.25	11.51	16.15	21.19	
12	December	3.84	7.58	11.87	16.53	21.62	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Listing Information	(2)	(3)	(4)
		Supply And Pumping	Water Treatment Plant High Service Pumps	Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	0	4,572	0
2				
3	Number of Future Customers (ERCs)	0	115	0
4				
5	Annual Depreciation Expense	0	359	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	0	132	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	5.01%	5.01%	5.01%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Carrying Costs for Each ERC

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)
				Water Treatment Plant	
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		0	4,572	0
2	Divided By Future ERC:		0	115	0
3	Cost/ERC:		0.00	39.78	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		0.00	4.11	0.00
6	Annual Reduction in Return:		0.00	0.32	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		0	359	0
20	Future ERC's:		0	115	0
21	Annual Depr. Cost per ERC:		0.00	3.12	0.00
22	Annual Property Tax Expense:		0	132	0
	Future ERC's:		0	115	0
23	Annual Prop. Tax per ERC:		0.00	1.15	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		0	115	0
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FP&C
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Biles

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 050485-W5
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Curbside

Line No.	(1) Description	(2) Water Treatment Plant			(5) Total	(6) Supporting Schedule
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment		
NET WATER PLANT						
1	Plant in Service	0	7,172	0	7,172	A-5 (W)
2	Accumulated Depreciation	0	(2,600)	0	(2,600)	A-9 (W)
3	CIAC	0	0	0	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)
5	NET QUALIFYING ASSETS	0	\$4,572	0	\$4,572	
6	Remaining ERC's	0	115	0		G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$0.00	\$36.78	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE						
8	Depreciation	0	359	0	359	B-13 (W)
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	0	\$359	0	\$359	
12	Remaining ERC's	0	115	0		G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.00	\$3.12	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 0.000	0.101	0.000	
2	Non-Used and Useful Percent	[2] 0.00%	68.85%	0.00%	
3	Non-Used and Useful Capacity (mgd)	[3] 0.000	0.069	0.000	
4	Usage Per ERC	[4] 604	604	604	
5	Remaining ERC's Associated With AFPI Charge	[5] 0	115	0	

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/86
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.12	3.12	3.12	3.12	3.12
3	Unfunded Property Tax:	1.15	1.15	1.15	1.15	1.15
4	Subtotal Unfunded Annual Expense:	4.27	4.27	4.27	4.27	4.27
5	Unfunded Expenses Prior Year:	0.00	4.27	8.55	12.82	17.09
6	Total Unfunded Expenses:	4.27	8.55	12.82	17.09	21.37
7	Return on Expenses Current Year:	0.44	0.44	0.44	0.44	0.44
8	Return on Expenses Prior Year:	0.00	0.44	0.88	1.32	1.76
9	Return on Plant Current Year:	4.11	3.78	3.46	3.14	2.82
10	Earnings Prior Year:	0.00	4.11	8.75	14.00	19.90
11	Compound Earnings from Prior Year:	0.00	0.42	0.90	1.44	2.05
12	Total Compounded Earnings:	4.11	8.75	14.00	19.90	26.54
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	5.33	11.37	18.19	25.88	34.48
15	Revenue Required to Fund Expenses:	4.27	8.55	12.82	17.09	21.37
16	Subtotal:	9.61	19.92	31.01	42.96	55.85
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	10.06	20.88	32.47	44.98	58.48

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Blise

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.965	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
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 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oake
 Docket No.: 950495-WS
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.12	3.12	3.12	3.12	3.12
3	Unfunded Property Tax:	1.15	1.15	1.15	1.15	1.15
4	Subtotal Unfunded Annual Expense:	4.27	4.27	4.27	4.27	4.27
5	Unfunded Expenses Prior Year:	0.00	4.27	8.55	12.82	17.09
6	Total Unfunded Expenses:	4.27	8.55	12.82	17.09	21.37
7	Return on Expenses Current Year:	0.44	0.44	0.44	0.44	0.44
8	Return on Expenses Prior Year:	0.00	0.44	0.88	1.32	1.76
9	Return on Plant Current Year:	4.11	3.78	3.46	3.14	2.82
10	Earnings Prior Year:	0.00	4.11	8.75	14.00	19.90
11	Compound Earnings from Prior Year:	0.00	0.42	0.90	1.44	2.05
12	Total Compounded Earnings:	4.11	8.75	14.00	19.90	26.54
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	5.33	11.37	18.19	25.86	34.48
15	Revenue Required to Fund Expenses:	4.27	8.55	12.82	17.09	21.37
16	Subtotal:	9.61	19.92	31.01	42.96	55.85
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	10.06	20.86	32.47	44.98	58.48

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
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 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
	WATER TREATMENT EQUIPMENT					
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		TOTAL WATER TREATMENT PLANT						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	0.84	10.96	21.83	33.51	46.11		
2	February	1.68	11.86	22.79	34.56	47.23		
3	March	2.52	12.78	23.76	35.60	48.36		
4	April	3.35	13.66	24.73	36.64	49.48		
5	May	4.19	14.58	25.70	37.68	50.61		
6	June	5.03	15.46	26.66	38.73	51.73		
7	July	5.87	16.36	27.63	39.77	52.86		
8	August	6.71	17.26	28.60	40.81	53.98		
9	September	7.55	18.16	29.57	41.85	55.11		
10	October	8.38	19.06	30.54	42.90	56.23		
11	November	9.22	19.96	31.50	43.94	57.36		
12	December	10.06	20.86	32.47	44.98	58.48		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 3 of 4
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.84	10.96	21.83	33.51	46.11	
2	February	1.68	11.86	22.79	34.56	47.23	
3	March	2.52	12.76	23.76	35.60	48.36	
4	April	3.35	13.86	24.73	36.64	49.48	
5	May	4.19	14.56	25.70	37.68	50.61	
6	June	5.03	15.46	26.86	38.73	51.73	
7	July	5.87	16.36	27.63	39.77	52.86	
8	August	6.71	17.26	28.60	40.81	53.98	
9	September	7.55	18.16	29.57	41.85	55.11	
10	October	8.38	19.06	30.54	42.90	56.23	
11	November	9.22	19.96	31.50	43.94	57.36	
12	December	10.06	20.86	32.47	44.98	58.48	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		WATER TREATMENT EQUIPMENT						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	0.00	0.00	0.00	0.00	0.00		
2	February	0.00	0.00	0.00	0.00	0.00		
3	March	0.00	0.00	0.00	0.00	0.00		
4	April	0.00	0.00	0.00	0.00	0.00		
5	May	0.00	0.00	0.00	0.00	0.00		
6	June	0.00	0.00	0.00	0.00	0.00		
7	July	0.00	0.00	0.00	0.00	0.00		
8	August	0.00	0.00	0.00	0.00	0.00		
9	September	0.00	0.00	0.00	0.00	0.00		
10	October	0.00	0.00	0.00	0.00	0.00		
11	November	0.00	0.00	0.00	0.00	0.00		
12	December	0.00	0.00	0.00	0.00	0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed Into Calculations

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer:Bliss

Line No:	(1) Listing Information	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	346,083	0	0
2				
3	Number of Future Customers (ERCs)	3,031	0	3,031
4				
5	Annual Depreciation Expense	17,055	0	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	14,306	0	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	3.53%	3.53%	3.53%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Treatment Plant		
		(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Cost of Qualifying Assets:	346,083	0	0
2	Divided By Future ERC:	3,031	0	3,031
3	Cost/ERC:	114.16	0.00	0.00
4	Multiply By Rate of Return:	10.32%	10.32%	10.32%
5	Annual Return Per ERC:	11.78	0.00	0.00
6	Annual Reduction in Return:	0.58	0.00	0.00
7	(Annual Depreciation Expense			
8	per ERC Times Rate of Return)			
9	Effective Federal Income Tax Rate:	33.075%	33.075%	33.075%
10	State Tax Rate:	5.50%	5.50%	5.50%
11	Total Tax Rate:	38.575%	38.575%	38.575%
12	Weighted Cost of Equity:	4.92%	4.92%	4.92%
13	Divided by Rate of Return:	10.32%	10.32%	10.32%
14	% of Equity in Return:	47.67%	47.67%	47.67%
15	Effective Tax on Return:	18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)			
17	Provision For Tax:	29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))			
19	Annual Depreciation Expense:	17,055	0	0
20	Future ERC's:	3,031	0	3,031
21	Annual Depr. Cost per ERC:	5.63	0.00	0.00
22	Annual Property Tax Expense:	14,306	0	0
	Future ERC's:	3,031	0	3,031
23	Annual Prop. Tax per ERC:	4.72	0.00	0.00
24	Other Costs:	0	0	0
25	Future ERC's:	3,031	0	3,031
26	Cost per ERC:	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Biles

Company: GSU / Clines / Sagsmill Woods
 Docket No.: 050485-WS
 Schedule Year End: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	Water Treatment Plant		(5)	(6)	
			Supply And Pumping	High Service Pumps	Water Treatment	Total	Supporting Schedule
NET WATER PLANT							
1	Plant in Service		485,575	0	0	485,575	A-5 (W)
2	Accumulated Depreciation		(136,072)	0	0	(136,072)	A-9 (W)
3	CIAC		(3,809)	0	0	(3,809)	A-12 (W)
4	Accumulated Amortization of CIAC		389	0	0	389	A-14 (W)
5	NET QUALIFYING ASSETS		\$348,083	\$0	\$0	\$348,083	
6	Remaining ERC's		3,031	0	3,031		G-2(W) page 3 of 3
7	REMAINING COST PER ERC		\$114.16	\$0.00	\$0.00		
NET ANNUAL DEPRECIATION EXPENSE							
9	Depreciation		17,136	0	0	17,136	B-13 (W)
10	Annual Amortization of CIAC		(83)	0	0	(83)	B-13 (W)
11	NET DEPRECIATION EXPENSE		\$17,053	\$0	\$0	\$17,053	
12	Remaining ERC's		3,031	0	3,031		G-2(W) page 3 of 3
13	REMAINING COST PER ERC		\$5.63	\$0.00	\$0.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description		(2) Water Treatment Plant		
			(3) Supply And Pumping	(3) High Service Pumps	(4) Water Treatment
1	Reliable Capacity (mgd)	[1]	6.048	3.456	6.048
2	Non-Used and Useful Percent	[2]	28.54%	0.00%	28.54%
3	Non-Used and Useful Capacity (mgd)	[3]	1.726	0.000	1.726
4	Usage Per ERC	[4]	569	569	569
5	Remaining ERC's Associated With AFPI Charge	[5]	3,031	0	3,031

Footnotes:

- [1] From Schedule F-5(W) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5 (W) Line 5.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Citrus / Sugarhill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	5.63	5.63	5.63	5.63	5.63
3	Unfunded Property Tax:	4.72	4.72	4.72	4.72	4.72
4	Subtotal Unfunded Annual Expense:	10.35	10.35	10.35	10.35	10.35
5	Unfunded Expenses Prior Year:	0.00	10.35	20.69	31.04	41.38
6	Total Unfunded Expenses:	10.35	20.69	31.04	41.38	51.73
7	Return on Expenses Current Year:	1.07	1.07	1.07	1.07	1.07
8	Return on Expenses Prior Year:	0.00	1.07	2.14	3.20	4.27
9	Return on Plant Current Year:	11.78	11.20	10.62	10.04	9.46
10	Earnings Prior Year:	0.00	11.78	25.27	40.63	58.07
11	Compound Earnings from Prior Year:	0.00	1.22	2.61	4.19	5.99
12	Total Compounded Earnings:	11.78	25.27	40.63	58.07	77.79
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	15.31	32.83	52.79	75.45	101.08
15	Revenue Required to Fund Expenses:	10.35	20.69	31.04	41.38	51.73
16	Subtotal:	25.66	53.52	83.83	116.83	152.80
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	26.86	56.04	87.78	122.34	160.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-W5
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	5.63	5.63	5.63	5.63	5.63
3	Unfunded Property Tax:	4.72	4.72	4.72	4.72	4.72
4	Subtotal Unfunded Annual Expense:	10.35	10.35	10.35	10.35	10.35
5	Unfunded Expenses Prior Year:	0.00	10.35	20.69	31.04	41.38
6	Total Unfunded Expenses:	10.35	20.69	31.04	41.38	51.73
7	Return on Expenses Current Year:	1.07	1.07	1.07	1.07	1.07
8	Return on Expenses Prior Year:	0.00	1.07	2.14	3.20	4.27
9	Return on Plant Current Year:	11.78	11.20	10.62	10.04	9.46
10	Earnings Prior Year:	0.00	11.78	25.27	40.63	58.07
11	Compound Earnings from Prior Year:	0.00	1.22	2.61	4.19	5.99
12	Total Compounded Earnings:	11.78	25.27	40.63	58.07	77.79
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	15.31	32.83	52.79	75.45	101.08
15	Revenue Required to Fund Expenses:	10.35	20.69	31.04	41.38	51.73
16	Subtotal:	25.65	53.52	83.83	116.83	152.80
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	26.86	56.04	87.76	122.34	160.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 3 of 4
 Preparer: Bias

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(W)
Page 4 of 4
Preparer: Bilss

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)	
		TOTAL WATER TREATMENT PLANT						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	2.24	29.29	58.69	90.66	125.47		
2	February	4.48	31.73	61.33	93.54	128.61		
3	March	6.72	34.16	63.98	96.42	131.75		
4	April	8.95	36.58	66.62	99.30	134.89		
5	May	11.19	39.02	69.27	102.18	138.03		
6	June	13.43	41.45	71.91	105.06	141.17		
7	July	15.67	43.88	74.56	107.94	144.31		
8	August	17.91	46.32	77.20	110.82	147.45		
9	September	20.15	48.75	79.85	113.70	150.59		
10	October	22.39	51.18	82.49	116.56	153.73		
11	November	24.62	53.61	85.13	119.46	156.86		
12	December	26.86	56.04	87.78	122.34	160.00		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Blisa

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Camoals

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.24	29.29	58.69	90.66	125.47	
2	February	4.48	31.73	61.33	93.54	128.61	
3	March	6.72	34.16	63.98	96.42	131.75	
4	April	8.95	36.59	68.62	99.30	134.89	
5	May	11.19	39.02	69.27	102.18	138.03	
6	June	13.43	41.45	71.91	105.06	141.17	
7	July	15.67	43.88	74.56	107.94	144.31	
8	August	17.91	46.32	77.20	110.82	147.45	
9	September	20.15	48.75	79.85	113.70	150.59	
10	October	22.39	51.18	82.49	116.58	153.73	
11	November	24.62	53.61	85.13	119.46	156.86	
12	December	26.86	56.04	87.78	122.34	160.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
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 Preparer: Bliss

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

List of Information Imputed into Calculations

Company: SSU / Lake / Sunshine Parkway

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

FPSC

Schedule: G-1(W)

Page 1 of 1

Preparer: Bliss

Line No:	(1) Listing Information	(2)	(3)	(4)
		Water Treatment Plant		
		Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets (Non-Used and Useful)	0	72	0
2				
3	Number of Future Customers (ERCs)	0	1	0
4				
5	Annual Depreciation Expense	0	6	0
6				
7	Rate of Return	10.32%	10.32%	10.32%
8				
9	Weighted Cost of Equity	4.92%	4.92%	4.92%
10				
11	Federal Income Tax Rate	35.00%	35.00%	35.00%
12				
13	Effective Federal Income Tax Rate (Line 11 X (1-Line 15))	33.075%	33.075%	33.075%
14				
15	State Income Tax Rate	5.50%	5.50%	5.50%
16				
17	Gross Receipt Tax Rate	4.50%	4.50%	4.50%
18				
19	Annual Property Tax (2)	0	0	0
20				
21	Other Costs	0	0	0
22				
23	Composite Depreciation Rate of Assets (1)	4.88%	4.88%	4.88%
24				
25	Beginning Date for Accrual of AFPI Charge	1997	1997	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.

(2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Description	(1)	(2)	(3)	(4)
			Water Treatment Plant		
			Supply And Pumping	High Service Pumps	Water Treatment
1	Cost of Qualifying Assets:		0	72	0
2	Divided By Future ERC:		0	1	0
3	Cost/ERC:		0.00	52.70	0.00
4	Multiply By Rate of Return:		10.32%	10.32%	10.32%
5	Annual Return Per ERC:		0.00	5.44	0.00
6	Annual Reduction in Return:		0.00	0.45	0.00
7	(Annual Depreciation Expense				
8	per ERC Times Rate of Return)				
9	Effective Federal Income Tax Rate:		33.075%	33.075%	33.075%
10	State Tax Rate:		5.50%	5.50%	5.50%
11	Total Tax Rate:		38.575%	38.575%	38.575%
12	Weighted Cost of Equity:		4.92%	4.92%	4.92%
13	Divided by Rate of Return:		10.32%	10.32%	10.32%
14	% of Equity in Return:		47.67%	47.67%	47.67%
15	Effective Tax on Return:		18.39%	18.39%	18.39%
16	(Equity % Times Tax Rate)				
17	Provision For Tax:		29.94%	29.94%	29.94%
18	(Tax on Return/(1-Total Tax Rate))				
19	Annual Depreciation Expense:		0	6	0
20	Future ERC's:		0	1	0
21	Annual Depr. Cost per ERC:		0.00	4.39	0.00
22	Annual Property Tax Expense:		0	0	0
	Future ERC's:		0	1	0
23	Annual Prop. Tax per ERC:		0.00	0.00	0.00
24	Other Costs:		0	0	0
25	Future ERC's:		0	1	0
26	Cost per ERC:		0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bilee

Company: SSU / Lake / Sunshine Parkway
 DocId No.: 050465-WS
 Schedule Year Ended: 12/31/08
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Curves

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)
		Water Treatment Plant			Total	Supporting Schedules	
		Supply And Pumping	High Service Pumps	Water Treatment			
NET WATER PLANT							
1	Plant in Service	0	123	0	123	A-5 (W)	
2	Accumulated Depreciation	0	(47)	0	(47)	A-9 (W)	
3	CIAC	0	(4)	0	(4)	A-12 (W)	
4	Accumulated Amortization of CIAC	0	0	0	0	A-14 (W)	
5	NET QUALIFYING ASSETS	0	72	0	72		
6	Remaining ERC's	0	1	0		G-2(W) page 3 of 3	
7	REMAINING COST PER ERC	\$0.00	\$72.70	\$0.00			
NET ANNUAL DEPRECIATION EXPENSE							
9	Depreciation	0	6	0	6	B-13 (W)	
10	Annual Amortization of CIAC	0	0	0	0	B-13 (W)	
11	NET DEPRECIATION EXPENSE	0	6	0	6		
12	Remaining ERC's	0	1	0		G-2(W) page 3 of 3	
13	REMAINING COST PER ERC	\$0.00	\$4.30	\$0.00			

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No:	(1) Description	(2)	(3) Water Treatment Plant		(4)
			Supply And Pumping	High Service Pumps	
1	Reliable Capacity (mgd)	[1] 1.440	3.744	1.440	
2	Non-Used and Useful Percent	[2] 0.00%	0.11%	0.00%	
3	Non-Used and Useful Capacity (mgd)	[3] 0.000	0.004	0.000	
4	Usage Per ERC	[4] 3,015	3,015	3,015	
5	Remaining ERC's Associated With AFPI Charge	[5] 0	1	0	

Footnotes:

[1] From Schedule F-5(W) for plant.

[2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(W).

[3] Calculated by amounts in Line 1 X Line 2.

[4] From Schedule F-5 (W) Line 5.

[5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
TOTAL WATER TREATMENT PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.39	4.39	4.39	4.39	4.39
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	4.39	4.39	4.39	4.39	4.39
5	Unfunded Expenses Prior Year:	0.00	4.39	8.78	13.18	17.57
6	Total Unfunded Expenses:	4.39	8.78	13.18	17.57	21.96
7	Return on Expenses Current Year:	0.45	0.45	0.45	0.45	0.45
8	Return on Expenses Prior Year:	0.00	0.45	0.91	1.36	1.81
9	Return on Plant Current Year:	5.44	4.99	4.53	4.08	3.63
10	Earnings Prior Year:	0.00	5.44	11.44	18.06	25.38
11	Compound Earnings from Prior Year:	0.00	0.56	1.18	1.86	2.62
12	Total Compounded Earnings:	5.44	11.44	18.06	25.38	33.42
13	Earnings Expansion Factor for Tax:	3.90	3.90	3.90	3.90	3.90
14	Revenue Required to Fund Earnings:	7.07	14.86	23.46	32.95	43.42
15	Revenue Required to Fund Expenses:	4.39	8.78	13.18	17.57	21.96
16	Subtotal:	11.46	23.65	36.64	50.52	65.38
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	12.00	24.76	38.37	52.90	68.48

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 2 of 4
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
SUPPLY AND PUMPING						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
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 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
HIGH SERVICE PUMPS						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.39	4.39	4.39	4.39	4.39
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	4.39	4.39	4.39	4.39	4.39
5	Unfunded Expenses Prior Year:	0.00	4.39	8.78	13.18	17.57
6	Total Unfunded Expenses:	4.39	8.78	13.18	17.57	21.96
7	Return on Expenses Current Year:	0.45	0.45	0.45	0.45	0.45
8	Return on Expenses Prior Year:	0.00	0.45	0.91	1.36	1.81
9	Return on Plant Current Year:	5.44	4.99	4.53	4.08	3.63
10	Earnings Prior Year:	0.00	5.44	11.44	18.06	25.36
11	Compound Earnings from Prior Year:	0.00	0.56	1.18	1.86	2.62
12	Total Compounded Earnings:	5.44	11.44	18.06	25.36	33.42
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	7.07	14.86	23.46	32.95	43.42
15	Revenue Required to Fund Expenses:	4.39	8.78	13.18	17.57	21.96
16	Subtotal:	11.46	23.65	36.64	50.52	65.38
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	12.00	24.76	38.37	52.90	68.46

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(W)
 Page 4 of 4
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
WATER TREATMENT EQUIPMENT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 4
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL WATER TREATMENT PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.00	13.06	25.90	39.58	64.20	
2	February	2.00	14.13	27.03	40.79	55.49	
3	March	3.00	15.19	28.16	42.00	56.79	
4	April	4.00	16.25	29.30	43.21	58.09	
5	May	5.00	17.32	30.43	44.42	59.38	
6	June	6.00	18.38	31.56	45.63	60.68	
7	July	7.00	19.44	32.70	46.84	61.98	
8	August	8.00	20.51	33.83	48.06	63.27	
9	September	9.00	21.57	34.97	49.27	64.57	
10	October	10.00	22.63	36.10	50.48	65.87	
11	November	11.00	23.70	37.23	51.69	67.16	
12	December	12.00	24.76	38.37	52.90	68.46	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 2 of 4
 Preparer: Bites

Company: SSU / Lake / Sunshine Parkway
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 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Camosis

		(1)	(2)	(3)	(4)	(5)	(6)
		SUPPLY AND PUMPING					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
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 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
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 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		HIGH SERVICE PUMPS					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.00	13.06	25.90	39.58	54.20	
2	February	2.00	14.13	27.03	40.79	55.49	
3	March	3.00	15.19	28.16	42.00	56.79	
4	April	4.00	16.25	29.30	43.21	56.09	
5	May	5.00	17.32	30.43	44.42	59.38	
6	June	6.00	18.38	31.56	45.63	60.68	
7	July	7.00	19.44	32.70	46.84	61.98	
8	August	8.00	20.51	33.83	48.06	63.27	
9	September	9.00	21.57	34.97	49.27	64.57	
10	October	10.00	22.63	36.10	50.48	65.87	
11	November	11.00	23.70	37.23	51.69	67.16	
12	December	12.00	24.76	38.37	52.90	68.46	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TREATMENT PLANT

Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
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 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		WATER TREATMENT EQUIPMENT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: **SSU / Citrus / Apache Shores**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	4,220
2		
3	Number of Future Customers (ERCs)	132
4		
5	Annual Depreciation Expense	161
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	81
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
	Water Transmission & Distribution
1	Cost of Qualifying Assets: 4,220
2	Divided By Future ERC: 132
3	Cost/ERC: 32.01
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 3.30
6	Annual Reduction in Return: 0.13
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 161
17	Future ERC's: 132
18	Annual Depr. Cost per ERC: 1.22
19	Annual Property Tax Expense: 81
	Future ERC's: 132
20	Annual Prop. Tax per ERC: 0.62
24	Other Costs: 0
25	Future ERC's: 132
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

	(1)	(2)	(3)
Line No.	Description	Water Transmission & Distribution	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	6,902	A-5 (W)
2	Accumulated Depreciation	(2,682)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$4,220	
6	Remaining ERC's	132	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$32.01	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	161	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$161	
12	Remaining ERC's	132	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.22	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Citrus / Apache Shores**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	293
2	Non-Used and Useful Percent	45.00%
3	Remaining ERC's/Lots Associated With AFPI Charge	132

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.22	1.22	1.22	1.22	1.22
3	Unfunded Property Tax:	0.62	0.62	0.62	0.62	0.62
4	Subtotal Unfunded Annual Expense:	1.84	1.84	1.84	1.84	1.84
5	Unfunded Expenses Prior Year:	0.00	1.84	3.67	5.51	7.35
6	Total Unfunded Expenses:	1.84	3.67	5.51	7.35	9.19
7	Return on Expenses Current Year:	0.19	0.19	0.19	0.19	0.19
8	Return on Expenses Prior Year:	0.00	0.19	0.38	0.57	0.78
9	Return on Plant Current Year:	3.30	3.18	3.05	2.92	2.80
10	Earnings Prior Year:	0.00	3.30	7.01	11.16	15.81
11	Compound Earnings from Prior Year:	0.00	0.34	0.72	1.15	1.63
12	Total Compounded Earnings:	3.30	7.01	11.16	15.81	21.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	4.29	9.11	14.51	20.54	27.29
15	Revenue Required to Fund Expenses:	1.84	3.67	5.51	7.35	9.19
16	Subtotal:	6.13	12.78	20.02	27.89	38.47
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	6.42	13.39	20.96	29.21	38.19

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-4(W)
Page 1 of 1
Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)	
		Water Transmission & Distribution						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	0.53	7.00	14.02	21.65	29.96		
2	February	1.07	7.58	14.65	22.34	30.70		
3	March	1.60	8.16	15.28	23.02	31.45		
4	April	2.14	8.74	15.91	23.71	32.20		
5	May	2.67	9.32	16.54	24.40	32.95		
6	June	3.21	9.90	17.17	25.08	33.70		
7	July	3.74	10.48	17.81	25.77	34.45		
8	August	4.28	11.06	18.44	26.46	35.20		
9	September	4.81	11.64	19.07	27.15	35.94		
10	October	5.35	12.22	19.70	27.83	36.69		
11	November	5.88	12.81	20.33	28.52	37.44		
12	December	6.42	13.39	20.96	29.21	38.19		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: **SSU / Osceola / Bay Lake Estates**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	1,441
2		
3	Number of Future Customers (ERCs)	26
4		
5	Annual Depreciation Expense	119
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	62
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.34%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: **SSU / Osceola / Bay Lake Estates**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Water Transmission & Distribution
Description	
1	1,441
2	26
3	54.79
4	10.32%
5	5.65
6	0.47
7	
8	
9	33.075%
10	5.500%
11	38.575%
21	4.92%
22	10.32%
23	47.67%
12	18.39%
13	
14	29.94%
15	
16	119
17	26
18	4.52
19	62
	26
20	2.36
24	0
25	26
26	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Osceola / Bay Lake Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	5,093	A-5 (W)
2	Accumulated Depreciation	(3,652)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$1,441	
6	Remaining ERC's	26	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$54.79	
	NET ANNUAL DEPRECIATION EXPENSE		
8			
9	Depreciation	119	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$119	
12	Remaining ERC's	26	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$4.52	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Osceola / Bay Lake Estates**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	100
2	Non-Used and Useful Percent	<u>26.30%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	26

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Osceola / Bay Lake Estates**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.52	4.52	4.52	4.52	4.52
3	Unfunded Property Tax:	2.36	2.36	2.36	2.36	2.36
4	Subtotal Unfunded Annual Expense:	6.88	6.88	6.88	6.88	6.88
5	Unfunded Expenses Prior Year:	0.00	6.88	13.76	20.65	27.53
6	Total Unfunded Expenses:	6.88	13.76	20.65	27.53	34.41
7	Return on Expenses Current Year:	0.71	0.71	0.71	0.71	0.71
8	Return on Expenses Prior Year:	0.00	0.71	1.42	2.13	2.84
9	Return on Plant Current Year:	5.65	5.19	4.72	4.25	3.79
10	Earnings Prior Year:	0.00	5.65	12.14	19.53	27.93
11	Compound Earnings from Prior Year:	0.00	0.58	1.25	2.02	2.88
12	Total Compounded Earnings:	5.65	12.14	19.53	27.93	37.44
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	7.35	15.77	25.38	36.29	48.65
15	Revenue Required to Fund Expenses:	6.88	13.76	20.65	27.53	34.41
16	Subtotal:	14.23	29.53	46.02	63.82	83.06
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	14.90	30.92	48.19	66.83	86.97

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charge Per ERC Per Year

Company: SSU / Osceola / Bay Lake Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.24	16.24	32.36	49.74	68.50	
2	February	2.48	17.57	33.80	51.30	70.18	
3	March	3.72	18.91	35.24	52.85	71.86	
4	April	4.97	20.24	36.68	54.40	73.54	
5	May	6.21	21.58	36.12	55.96	75.22	
6	June	7.45	22.91	39.56	57.51	76.90	
7	July	8.69	24.25	41.00	59.06	78.58	
8	August	9.93	25.56	42.44	60.61	80.26	
9	September	11.17	26.92	43.87	62.17	81.94	
10	October	12.42	28.25	45.31	63.72	83.61	
11	November	13.66	29.59	46.75	65.27	85.29	
12	December	14.90	30.92	48.19	66.83	86.97	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Lake / Carlton Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	61,260
2		
3	Number of Future Customers (ERCs)	166
4		
5	Annual Depreciation Expense	1,341
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	.450%
18		
19	Annual Property Tax (2)	213
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Carlton Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	61,260
2	Divided By Future ERC:	186
3	Cost/ERC:	330.06
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	34.06
6	Annual Reduction in Return:	0.75
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	1,341
17	Future ERC's:	186
18	Annual Depr. Cost per ERC:	7.23
19	Annual Property Tax Expense:	213
	Future ERC's:	186
20	Annual Prop. Tax per ERC:	1.15
24	Other Costs:	0
25	Future ERC's:	186
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Carlton Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant In Service	57,544	A-5 (W)
2	Accumulated Depreciation	3,716	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$61,260	
6	Remaining ERC's	186	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$330.06	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	1,341	B-13 (W)
10	Annual Amortization of CIAC	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$1,341	
12	Remaining ERC's	186	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$7.23	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Lake / Carlton Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Water Transmission & Distribution
1	Total Lots	[1] 343
2	Non-Used and Useful Percent	[2] 54.11%
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 186

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Lake / Carlton Village**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	7.23	7.23	7.23	7.23	7.23
3	Unfunded Property Tax:	1.15	1.15	1.15	1.15	1.15
4	Subtotal Unfunded Annual Expense:	8.37	8.37	8.37	8.37	8.37
5	Unfunded Expenses Prior Year:	0.00	8.37	18.75	25.12	33.49
6	Total Unfunded Expenses:	8.37	16.75	25.12	33.49	41.86
7	Return on Expenses Current Year:	0.86	0.86	0.86	0.88	0.86
8	Return on Expenses Prior Year:	0.00	0.86	1.73	2.59	3.46
9	Return on Plant Current Year:	34.06	33.32	32.57	31.83	31.08
10	Earnings Prior Year:	0.00	34.06	71.76	113.46	159.59
11	Compound Earnings from Prior Year:	0.00	3.52	7.41	11.71	16.47
12	Total Compounded Earnings:	34.06	71.76	113.46	159.59	210.60
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	44.26	93.24	147.43	207.37	273.65
15	Revenue Required to Fund Expenses:	8.37	16.75	25.12	33.49	41.86
16	Subtotal:	52.63	109.99	172.55	240.86	315.51
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	55.11	115.17	180.68	252.21	330.38

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charge Per ERC Per Year

Company: SSU / Lake / Carlton Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)	
		Water Transmission & Distribution						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	4.59	60.12	120.63	186.64	258.73		
2	February	9.19	65.12	126.09	192.61	265.24		
3	March	13.78	70.13	131.55	198.57	271.76		
4	April	18.37	75.13	137.01	204.53	278.27		
5	May	22.96	80.14	142.47	210.49	284.78		
6	June	27.58	85.14	147.93	216.45	291.30		
7	July	32.15	90.15	153.39	222.41	297.81		
8	August	36.74	95.15	158.85	228.37	304.33		
9	September	41.34	100.16	164.31	234.33	310.64		
10	October	45.93	105.16	169.77	240.29	317.35		
11	November	50.52	110.17	175.22	246.25	323.87		
12	December	55.11	115.17	180.68	252.21	330.38		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	1,361,969
2		
3	Number of Future Customers (ERCs)	3,715
4		
5	Annual Depreciation Expense	46,932
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	56,596
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ava. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	1,361,969
2	Divided By Future ERC:	3,715
3	Cost/ERC:	366.81
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	37.83
6	Annual Reduction in Return:	1.30
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	46,932
17	Future ERC's:	3,715
18	Annual Depr. Cost per ERC:	12.63
19	Annual Property Tax Expense:	56,596
	Future ERC's:	3,715
20	Annual Prop. Tax per ERC:	15.23
24	Other Costs:	0
25	Future ERC's:	3,715
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	2,107,271	A-5 (W)
2	Accumulated Depreciation	(640,618)	A-9 (W)
3	CIAC	(132,906)	A-12 (W)
4	Accumulated Amortization of CIAC	<u>28,222</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$1,361,969	
6	Remaining ERC's	3,715	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$366.61	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	49,099	B-13 (W)
10	Annual Amortization of CIAC	<u>(2,167)</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$46,932	
12	Remaining ERC's	3,715	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$12.63	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Remaining ERCs

Company: **SSU / Charlotte / Deep Creek**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 3 of 3
Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	7,171
2	Non-Used and Useful Percent	51.81%
3	Remaining ERC's/Lots Associated With AFPI Charge	3,715

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-3(W)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	12.63	12.63	12.63	12.63	12.63
3	Unfunded Property Tax:	15.23	15.23	15.23	15.23	15.23
4	Subtotal Unfunded Annual Expense:	27.87	27.87	27.87	27.87	27.87
5	Unfunded Expenses Prior Year:	0.00	27.87	55.73	83.60	111.47
6	Total Unfunded Expenses:	27.87	55.73	83.60	111.47	139.34
7	Return on Expenses Current Year:	2.88	2.88	2.88	2.88	2.88
8	Return on Expenses Prior Year:	0.00	2.86	5.75	8.63	11.50
9	Return on Plant Current Year:	37.83	36.53	35.23	33.92	32.62
10	Earnings Prior Year:	0.00	37.83	61.15	130.50	186.52
11	Compound Earnings from Prior Year:	0.00	3.90	8.37	13.47	19.25
12	Total Compounded Earnings:	37.83	81.15	130.50	186.52	249.89
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	49.16	105.44	169.57	242.36	324.70
15	Revenue Required to Fund Expenses:	27.87	55.73	83.60	111.47	139.34
16	Subtotal:	77.03	161.18	253.17	353.83	464.04
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	60.66	168.77	265.10	370.50	485.91

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Proposed Monthly Carrying Charge Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		PROPOSED TOTAL WATER TRANSMISSION AND DISTRIBUTION					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	6.72	88.00	102.48	102.48	102.48	
2	February	13.44	95.34	102.48	102.48	102.48	
3	March	20.16	102.48	102.48	102.48	102.48	
4	April	26.89	102.48	102.48	102.48	102.48	
5	May	33.61	102.48	102.48	102.48	102.48	
6	June	40.33	102.48	102.48	102.48	102.48	
7	July	47.05	102.48	102.48	102.48	102.48	
8	August	53.77	102.48	102.48	102.48	102.48	
9	September	60.49	102.48	102.48	102.48	102.48	
10	October	67.22	102.48	102.48	102.48	102.48	
11	November	73.94	102.48	102.48	102.48	102.48	
12	December	80.66	102.48	102.48	102.48	102.48	

Note: The Company has proposed to cap the total water AFPI rate at \$750 for Conventional Treatment plants and \$1,500 for Reverse Osmosis Treatment Plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Water Treatment Plant and Water Transmission and Distribution AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Charlotte / Deep Creek
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4 (W)
 Page 2 of 2
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	6.72	88.00	176.80	273.88	380.12	
2	February	13.44	95.34	184.62	282.67	389.74	
3	March	20.16	102.69	192.65	291.45	399.35	
4	April	26.89	110.03	200.68	300.23	408.97	
5	May	33.61	117.37	208.91	309.02	418.59	
6	June	40.33	124.71	216.94	317.80	426.20	
7	July	47.05	132.06	224.96	326.58	437.82	
8	August	53.77	139.40	232.99	335.37	447.44	
9	September	60.49	146.74	241.02	344.15	457.06	
10	October	67.22	154.08	249.05	352.93	466.67	
11	November	73.94	161.43	257.07	361.72	476.29	
12	December	80.66	168.77	265.10	370.50	485.91	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Volusia / Deltona Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	555,173
2		
3	Number of Future Customers (ERCs)	3,739
4		
5	Annual Depreciation Expense	16,180
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	5,462
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
	Water Transmission & Distribution
1	Cost of Qualifying Assets: 555,173
2	Divided By Future ERC: 3,739
3	Cost/ERC: 148.50
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 15.33
6	Annual Reduction in Return: 0.45
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 16,180
17	Future ERC's: 3,739
18	Annual Depr. Cost per ERC: 4.33
19	Annual Property Tax Expense: 5,462
	Future ERC's: 3,739
20	Annual Prop. Tax per ERC: 1.46
24	Other Costs: 0
25	Future ERC's: 3,739
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Volusia / Deltona Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	710,713	A-5 (W)
2	Accumulated Depreciation	(140,206)	A-9 (W)
3	CIAC	(18,656)	A-12 (W)
4	Accumulated Amortization of CIAC	<u>3,322</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$555,173	
6	Remaining ERC's	3,739	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$148.50	
	NET ANNUAL DEPRECIATION EXPENSE		
8			
9	Depreciation	16,560	B-13 (W)
10	Annual Amortization of CIAC	<u>(380)</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$16,180	
12	Remaining ERC's	3,739	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$4.33	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Volusia / Deltona Lakes**
 Docket No.: 950495-WS
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 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Water Transmission & Distribution
1	Total Lots	(1) 34,940
2	Non-Used and Useful Percent	(2) 10.70%
3	Remaining ERC's/Lots Associated With AFPI Charge	(3) 3,739

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Volusia / Deftona Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.33	4.33	4.33	4.33	4.33
3	Unfunded Property Tax:	1.46	1.46	1.46	1.46	1.46
4	Subtotal Unfunded Annual Expense:	5.79	5.79	5.79	5.79	5.79
5	Unfunded Expenses Prior Year:	0.00	5.79	11.58	17.37	23.16
6	Total Unfunded Expenses:	5.79	11.58	17.37	23.16	28.94
7	Return on Expenses Current Year:	0.60	0.60	0.60	0.60	0.60
8	Return on Expenses Prior Year:	0.00	0.60	1.19	1.79	2.39
9	Return on Plant Current Year:	15.33	14.88	14.43	13.99	13.54
10	Earnings Prior Year:	0.00	15.33	32.38	51.35	72.43
11	Compound Earnings from Prior Year:	0.00	1.58	3.34	5.30	7.47
12	Total Compounded Earnings:	15.33	32.38	51.35	72.43	95.83
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	19.91	42.08	66.73	94.11	124.52
15	Revenue Required to Fund Expenses:	5.79	11.58	17.37	23.16	28.94
16	Subtotal:	25.70	53.66	84.09	117.27	153.47
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	26.91	58.18	88.05	122.79	160.70

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Volusia / Deltona Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.24	29.35	58.84	90.95	125.95	
2	February	4.49	31.79	61.50	93.84	129.11	
3	March	6.73	34.23	84.15	96.74	132.27	
4	April	6.97	36.67	66.81	99.63	135.43	
5	May	11.21	39.11	69.46	102.53	138.59	
6	June	13.46	41.55	72.12	105.42	141.74	
7	July	15.70	43.99	74.77	108.32	144.90	
8	August	17.94	46.43	77.43	111.21	148.06	
9	September	20.18	48.87	80.09	114.11	151.22	
10	October	22.43	51.31	82.74	117.00	154.38	
11	November	24.87	53.74	85.40	119.90	157.54	
12	December	26.91	56.18	88.05	122.79	160.70	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Bradford / Geneva Lake Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assats (Non-Used and Useful)	5,713
2		
3	Number of Future Customers (ERCs)	43
4		
5	Annual Depreciation Expense	190
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	135
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.32%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	5,713
2	Divided By Future ERC:	43
3	Cost/ERC:	133.14
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	13.74
6	Annual Reduction in Return:	0.46
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	190
17	Future ERC's:	43
18	Annual Depr. Cost per ERC:	4.43
19	Annual Property Tax Expense:	135
	Future ERC's:	43
20	Annual Prop. Tax per ERC:	3.15
24	Other Costs:	0
25	Future ERC's:	43
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(W)
Page 2 of 3
Preparer: Bliss

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	8,181	A-5 (W)
2	Accumulated Depreciation	(2,468)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$5,713	
6	Remaining ERC's	43	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$133.14	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	190	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$190	
12	Remaining ERC's	43	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$4.43	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Bradford / Geneva Lake Estates**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	139
2	Non-Used and Useful Percent	<u>30.87%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	43

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Bradford / Geneva Lake Estates**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.43	4.43	4.43	4.43	4.43
3	Unfunded Property Tax:	3.15	3.15	3.15	3.15	3.15
4	Subtotal Unfunded Annual Expense:	7.57	7.57	7.57	7.57	7.57
5	Unfunded Expenses Prior Year:	0.00	7.57	15.15	22.72	30.30
6	Total Unfunded Expenses:	7.57	15.15	22.72	30.30	37.87
7	Return on Expenses Current Year:	0.78	0.78	0.78	0.78	0.78
8	Return on Expenses Prior Year:	0.00	0.78	1.58	2.34	3.13
9	Return on Plant Current Year:	13.74	13.28	12.83	12.37	11.91
10	Earnings Prior Year:	0.00	13.74	29.22	46.63	66.15
11	Compound Earnings from Prior Year:	0.00	1.42	3.02	4.61	6.83
12	Total Compounded Earnings:	13.74	29.22	46.63	66.15	88.02
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	17.85	37.97	60.59	85.96	114.37
15	Revenue Required to Fund Expenses:	7.57	15.15	22.72	30.30	37.87
16	Subtotal:	25.43	53.12	83.31	116.26	152.24
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	26.63	55.62	87.24	121.73	159.42

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Bradford / Geneva Lake Estates
 Docket No.: 850485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.22	29.04	58.26	90.11	124.87	
2	February	4.44	31.46	60.89	92.99	128.01	
3	March	6.66	33.88	63.53	95.88	131.15	
4	April	8.88	36.29	66.16	98.74	134.29	
5	May	11.09	38.71	68.79	101.61	137.44	
6	June	13.31	41.12	71.43	104.48	140.58	
7	July	15.53	43.54	74.06	107.38	143.72	
8	August	17.75	45.96	76.70	110.23	146.86	
9	September	19.97	48.37	79.33	113.11	150.00	
10	October	22.19	50.79	81.97	115.98	153.14	
11	November	24.41	53.21	84.60	118.86	158.28	
12	December	26.63	55.62	87.24	121.73	159.42	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of information inputted into Calculations

Company: SSU / Putnam / Hermits Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	28,605
2		
3	Number of Future Customers (ERCs)	174
4		
5	Annual Depreciation Expense	820
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	817
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Hermits Cove
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

Line No.	Description	(1)	(2)
			Water Transmission & Distribution
1	Cost of Qualifying Assets:		28,605
2	Divided By Future ERC:		174
3	Cost/ERC:		164.82
4	Multiply By Rate of Return:		10.32%
5	Annual Return Per ERC:		17.01
6	Annual Reduction in Return:		0.49
7	(Annual Depreciation Expense		
8	per ERC Times Rate of Return)		
9	Effective Federal Tax Rate:		33.075%
10	State Tax Rate:		5.500%
11	Total Tax Rate:		38.575%
21	Weighted Cost of Equity:		4.92%
22	Divided by Rate of Return:		10.32%
23	% of Equity in Return:		47.67%
12	Effective Tax on Return:		18.39%
13	(Equity % Times Tax Rate)		
14	Provision For Tax:		29.94%
15	(Tax on Return/(1-Total Tax Rate))		
16	Annual Depreciation Expense:		820
17	Future ERC's:		174
18	Annual Depr. Cost per ERC:		4.72
19	Annual Property Tax Expense:		817
	Future ERC's:		174
20	Annual Prop. Tax per ERC:		4.71
24	Other Costs:		0
25	Future ERC's:		174
26	Cost per ERC:		0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / Hermita Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	35,209	A-5 (W)
2	Accumulated Depreciation	(6,604)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$28,605	
6	Remaining ERC's	174	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$164.82	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	820	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$820	
12	Remaining ERC's	174	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$4.72	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Putnam / Hermits Cove**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 350
2	Non-Used and Useful Percent	[2] <u>49.59%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 174

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Putnam / Hermita Cove
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.72	4.72	4.72	4.72	4.72
3	Unfunded Property Tax:	4.71	4.71	4.71	4.71	4.71
4	Subtotal Unfunded Annual Expense:	9.43	9.43	9.43	9.43	9.43
5	Unfunded Expenses Prior Year:	0.00	9.43	18.87	28.30	37.74
6	Total Unfunded Expenses:	9.43	18.87	28.30	37.74	47.17
7	Return on Expenses Current Year:	0.97	0.97	0.97	0.97	0.97
8	Return on Expenses Prior Year:	0.00	0.97	1.95	2.92	3.89
9	Return on Plant Current Year:	17.01	16.52	18.03	15.55	15.06
10	Earnings Prior Year:	0.00	17.01	36.28	57.98	82.44
11	Compound Earnings from Prior Year:	0.00	1.78	3.74	5.98	8.51
12	Total Compounded Earnings:	17.01	36.28	57.98	82.44	109.90
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	22.10	47.12	75.34	107.12	142.80
15	Revenue Required to Fund Expenses:	9.43	18.87	28.30	37.74	47.17
16	Subtotal:	31.54	65.98	103.65	144.85	189.97
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	33.02	69.09	108.53	151.68	198.92

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Putnam / Hermita Cove
Docket No.: 850495-WS
Schedule Year Ended: 12/31/98
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-4(W)
Page 1 of 1
Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.75	36.03	72.38	112.13	155.61	
2	February	5.50	39.03	75.67	115.72	159.55	
3	March	6.26	42.04	78.95	119.32	163.49	
4	April	11.01	45.05	82.24	122.91	167.43	
5	May	13.76	48.05	85.53	126.51	171.36	
6	June	16.51	51.06	88.81	130.10	175.30	
7	July	19.28	54.06	92.10	133.70	179.24	
8	August	22.01	57.07	95.38	137.30	183.17	
9	September	24.77	60.08	98.67	140.89	187.11	
10	October	27.52	63.08	101.98	144.49	191.05	
11	November	30.27	66.09	105.24	148.08	194.98	
12	December	33.02	69.09	108.53	151.68	198.92	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	1,832
2		
3	Number of Future Customers (ERCs)	50
4		
5	Annual Depreciation Expense	95
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	169
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Description
	Water Transmission & Distribution
1	Cost of Qualifying Assets: 1,832
2	Divided By Future ERC: 50
3	Cost/ERC: 36.79
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 3.80
6	Annual Reduction in Return: 0.20
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 95
17	Future ERC's: 50
18	Annual Depr. Cost per ERC: 1.91
19	Annual Property Tax Expense: 169
	Future ERC's: 50
20	Annual Prop. Tax per ERC: 3.39
24	Other Costs: 0
25	Future ERC's: 50
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(W)
Page 2 of 3
Preparer: Bliss

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	7,685	A-5 (W)
2	Accumulated Depreciation	(3,536)	A-9 (W)
3	CIAC	(4,683)	A-12 (W)
4	Accumulated Amortization of CIAC	<u>2,366</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$1,832	
6	Remaining ERC's	50	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$36.79	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	179	B-13 (W)
10	Annual Amortization of CIAC	<u>(84)</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$95	
12	Remaining ERC's	50	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.91	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Lake / Holiday Haven**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)	Water Transmission & Distribution
Description			
1	Total Lots	[1]	166
2	Non-Used and Useful Percent	[2]	30.00%
3	Remaining ERC's/Lots Associated With AFPI Charge	[3]	50

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.91	1.91	1.91	1.91	1.91
3	Unfunded Property Tax:	3.39	3.39	3.39	3.39	3.39
4	Subtotal Unfunded Annual Expense:	5.30	5.30	5.30	5.30	5.30
5	Unfunded Expenses Prior Year:	0.00	5.30	10.60	15.90	21.20
6	Total Unfunded Expenses:	5.30	10.60	15.90	21.20	26.51
7	Return on Expenses Current Year:	0.55	0.55	0.55	0.55	0.55
8	Return on Expenses Prior Year:	0.00	0.55	1.09	1.64	2.19
9	Return on Plant Current Year:	3.80	3.60	3.40	3.21	3.01
10	Earnings Prior Year:	0.00	3.80	8.33	13.69	19.95
11	Compound Earnings from Prior Year:	0.00	0.39	0.86	1.41	2.06
12	Total Compounded Earnings:	3.80	6.33	13.69	19.95	27.21
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	4.93	10.83	17.79	25.93	35.35
15	Revenue Required to Fund Expenses:	5.30	10.60	15.90	21.20	26.51
16	Subtotal:	10.23	21.43	33.69	47.13	61.86
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	10.72	22.44	35.28	49.35	64.78

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)	
		Water Transmission & Distribution						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	0.89	11.69	23.51	36.45	50.64		
2	February	1.79	12.67	24.58	37.63	51.92		
3	March	2.68	13.85	25.65	38.80	53.21		
4	April	3.57	14.63	26.72	39.97	54.49		
5	May	4.47	15.60	27.79	41.14	55.78		
6	June	5.36	16.58	28.86	42.32	57.06		
7	July	6.25	17.56	29.93	43.49	58.35		
8	August	7.14	18.53	31.00	44.66	59.63		
9	September	8.04	19.51	32.07	45.83	60.92		
10	October	8.93	20.49	33.14	47.01	62.20		
11	November	9.82	21.47	34.21	48.18	63.49		
12	December	10.72	22.44	35.28	49.35	64.78		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: **SSU / Osceola / Intercession City**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	43,854
2		
3	Number of Future Customers (ERCs)	278
4		
5	Annual Depreciation Expense	1,136
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	943
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Osceola / Intercession City
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	43,854
2	Divided By Future ERC:	278
3	Cost/ERC:	157.54
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	16.26
6	Annual Reduction in Return:	0.42
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	1,136
17	Future ERC's:	278
18	Annual Depr. Cost per ERC:	4.08
19	Annual Property Tax Expense:	943
	Future ERC's:	278
20	Annual Prop. Tax per ERC:	3.39
24	Other Costs:	0
25	Future ERC's:	278
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Osceola / Intercession City
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)
Line No.	Description	Water Transmission & Distribution	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	48,766	A-5 (W)
2	Accumulated Depreciation	(4,912)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$43,854	
6	Remaining ERC's	278	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$157.54	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	1,136	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$1,136	
12	Remaining ERC's	278	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$4.06	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Osceola / Intercession City
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	546
2	Non-Used and Useful Percent	50.98%
3	Remaining ERC's/Lots Associated With AFPI Charge	278

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Osceola / Intercession City**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-3(W)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.08	4.08	4.08	4.08	4.08
3	Unfunded Property Tax:	3.39	3.39	3.39	3.39	3.39
4	Subtotal Unfunded Annual Expense:	7.47	7.47	7.47	7.47	7.47
5	Unfunded Expenses Prior Year:	0.00	7.47	14.94	22.41	29.87
6	Total Unfunded Expenses:	7.47	14.94	22.41	29.87	37.34
7	Return on Expenses Current Year:	0.77	0.77	0.77	0.77	0.77
8	Return on Expenses Prior Year:	0.00	0.77	1.54	2.31	3.08
9	Return on Plant Current Year:	16.28	15.84	15.42	14.99	14.57
10	Earnings Prior Year:	0.00	16.26	34.54	55.06	78.05
11	Compound Earnings from Prior Year:	0.00	1.68	3.56	5.88	8.06
12	Total Compounded Earnings:	16.26	34.54	55.06	76.05	103.77
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	21.13	44.89	71.55	101.42	134.83
15	Revenue Required to Fund Expenses:	7.47	14.94	22.41	29.87	37.34
16	Subtotal:	28.59	59.82	93.96	131.30	172.17
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	29.94	62.64	98.38	137.48	160.29

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Ocala / Intercession City
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.50	32.67	65.62	101.64	141.05	
2	February	4.99	35.39	68.60	104.90	144.62	
3	March	7.49	38.12	71.58	108.16	148.18	
4	April	9.98	40.64	74.58	111.42	151.75	
5	May	12.48	43.57	77.53	114.68	155.32	
6	June	14.97	46.29	80.51	117.93	158.89	
7	July	17.47	49.02	83.49	121.19	162.45	
8	August	19.96	51.74	86.47	124.45	166.02	
9	September	22.46	54.47	89.45	127.71	169.59	
10	October	24.95	57.19	92.43	130.97	173.15	
11	November	27.45	59.92	95.41	134.23	176.72	
12	December	29.94	62.64	98.38	137.48	180.29	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Putnam / Interlachen Lake/Park Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)
Line No:	Water Transmission & Distribution
Listing Information	
1	Cost of Qualifying Assets (Non-Used and Useful) 15,021
2	
3	Number of Futura Customers (ERCs) 146
4	
5	Annual Depreciation Expense 471
6	
7	Rate of Return 10.32%
8	
9	Weighted Cost of Equity 4.92%
10	
11	Federal Income Tax Rate 35.00%
12	
13	Effective Federal Income Tax Rate 33.075%
14	
15	State Income Tax Rate 5.50%
16	
17	Gross Receipt Tax Rate 4.50%
18	
19	Annual Property Tax (2) 296
20	
21	Other Costs 0
22	
23	Composite Depreciation Rate of Assets (1) 2.33%
24	
25	Beginning Date for Accrual of AFPI Charge 1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Interlachen Lake/Park Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

Line No.	(1) Description	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets:	15,021
2	Divided By Future ERC:	146
3	Cost/ERC:	102.87
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	10.60
6	Annual Reduction in Return:	0.33
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	16.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	471
17	Future ERC's:	146
18	Annual Depr. Cost per ERC:	3.22
19	Annual Property Tax Expense:	296
	Future ERC's:	146
20	Annual Prop. Tax per ERC:	2.03
24	Other Costs:	0
25	Future ERC's:	146
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(W)
Page 2 of 3
Preparer: Bliss

Company: SSU / Putnam / Interlachen Lake/Park Manor

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	25,910	A-5 (W)
2	Accumulated Depreciation	(7,372)	A-9 (W)
3	CIAC	(7,024)	A-12 (W)
4	Accumulated Amortization of CIAC	3,507	A-14 (W)
5	NET QUALIFYING ASSETS	\$15,021	
6	Remaining ERC's	146	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$102.67	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	603	B-13 (W)
10	Annual Amortization of CIAC	(132)	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$471	
12	Remaining ERC's	146	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$3.22	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Putnam / Interlachen Lake/Park Manor

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

FPSC

Schedule: G-2(W)

Page 3 of 3

Preparer: Bliss

Line No:	(1)	(2)
Description		Water Transmission & Distribution
1	Total Lots	387
2	Non-Used and Useful Percent	37.80%
3	Remaining ERC's/Lots Associated With AFPI Charge	146

Footnotes:

[1] From Schedule F-7(W) for distribution system.

[2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)

[3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Putnam / Interlachen Lake/Park Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.22	3.22	3.22	3.22	3.22
3	Unfunded Property Tax:	2.03	2.03	2.03	2.03	2.03
4	Subtotal Unfunded Annual Expense:	5.24	5.24	5.24	5.24	5.24
5	Unfunded Expenses Prior Year:	0.00	5.24	10.49	15.73	20.98
6	Total Unfunded Expenses:	5.24	10.49	15.73	20.98	28.22
7	Return on Expenses Current Year:	0.54	0.54	0.54	0.54	0.54
8	Return on Expenses Prior Year:	0.00	0.54	1.08	1.62	2.16
9	Return on Plant Current Year:	10.60	10.26	9.93	9.60	9.27
10	Earnings Prior Year:	0.00	10.60	22.49	35.63	50.75
11	Compound Earnings from Prior Year:	0.00	1.09	2.32	3.70	5.24
12	Total Compounded Earnings:	10.60	22.49	35.83	50.75	87.42
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	13.77	29.23	46.56	65.95	87.61
15	Revenue Required to Fund Expenses:	5.24	10.49	15.73	20.98	28.22
16	Subtotal:	19.01	39.72	62.29	86.92	113.83
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	19.91	41.59	65.23	91.02	119.19

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Putnem / Interlechen Lake/Park Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.66	21.72	43.56	67.38	93.37	
2	February	3.32	23.52	45.53	69.52	95.71	
3	March	4.98	25.33	47.50	71.67	98.06	
4	April	6.64	27.14	49.47	73.82	100.41	
5	May	8.30	28.94	51.44	75.97	102.76	
6	June	9.95	30.75	53.41	78.12	105.11	
7	July	11.61	32.56	55.38	80.27	107.45	
8	August	13.27	34.36	57.35	82.42	109.80	
9	September	14.93	36.17	59.32	84.57	112.15	
10	October	16.59	37.98	61.29	86.72	114.50	
11	November	18.25	39.78	63.26	88.87	116.84	
12	December	19.91	41.59	65.23	91.02	119.19	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	42,547
2		
3	Number of Future Customers (ERCs)	122
4		
5	Annual Depreciation Expense	1,146
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	707
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: **SSU / Bradford / Keystone Club Estates**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	42,547
2	Divided By Future ERC:	122
3	Cost/ERC:	349.31
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	36.05
6	Annual Reduction in Return:	0.97
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	36.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	1,146
17	Future ERC's:	122
18	Annual Depr. Cost per ERC:	9.41
19	Annual Property Tax Expense:	707
	Future ERC's:	122
20	Annual Prop. Tax per ERC:	5.81
24	Other Costs:	0
25	Future ERC's:	122
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	49,407	A-5 (W)
2	Accumulated Depreciation	(6,660)	A-9 (W)
3	CIAC	(233)	A-12 (W)
4	Accumulated Amortization of CIAC	<u>33</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$42,547	
6	Remaining ERC's	122	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$349.31	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	1,151	B-13 (W)
10	Annual Amortization of CIAC	<u>(5)</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$1,146	
12	Remaining ERC's	122	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$9.41	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 250
2	Non-Used and Useful Percent	[2] <u>48.72%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 122

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	9.41	9.41	9.41	9.41	9.41
3	Unfunded Property Tax:	5.81	5.81	5.81	5.81	5.81
4	Subtotal Unfunded Annual Expense:	15.21	15.21	15.21	15.21	15.21
5	Unfunded Expenses Prior Year:	0.00	15.21	30.43	45.64	60.86
6	Total Unfunded Expenses:	15.21	30.43	45.64	60.86	76.07
7	Return on Expenses Current Year:	1.57	1.57	1.57	1.57	1.57
8	Return on Expenses Prior Year:	0.00	1.57	3.14	4.71	6.28
9	Return on Plant Current Year:	36.05	35.08	34.11	33.14	32.18
10	Earnings Prior Year:	0.00	36.05	76.42	121.55	171.94
11	Compound Earnings from Prior Year:	0.00	3.72	7.89	12.54	17.74
12	Total Compounded Earnings:	36.05	76.42	121.55	171.94	228.13
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	46.84	99.30	157.94	223.42	296.43
15	Revenue Required to Fund Expenses:	15.21	30.43	45.64	60.86	76.07
16	Subtotal:	62.06	129.73	203.59	284.28	372.51
17	Divided by Factor for Gross Receipts Tax:	0.955	0.855	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	64.98	135.84	213.18	297.67	390.06

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Bradford / Keystone Club Estates
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	5.42	70.89	142.28	220.22	305.37	
2	February	10.83	78.79	148.73	227.28	313.07	
3	March	18.25	82.69	155.17	234.30	320.77	
4	April	21.66	88.80	161.62	241.34	328.47	
5	May	27.08	94.50	168.06	248.39	336.17	
6	June	32.49	100.41	174.51	255.43	343.87	
7	July	37.91	106.31	180.95	262.47	351.56	
8	August	43.32	112.22	187.40	269.51	359.26	
9	September	48.74	118.12	193.84	276.55	366.96	
10	October	54.15	124.03	200.29	283.59	374.66	
11	November	59.57	129.93	206.73	290.63	382.36	
12	December	84.98	135.84	213.18	297.67	390.06	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Orange / Lake Conway Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	318
2		
3	Number of Future Customers (ERCs)	3
4		
5	Annual Depreciation Expense	12
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	13
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.25%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Orange / Lake Conway Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Water Transmission & Distribution
Description	
1	318
2	3
3	119.10
4	10.32%
5	12.29
6	0.46
7	
8	
9	33.075%
10	5.500%
11	38.575%
21	4.92%
22	10.32%
23	47.67%
12	18.39%
13	
14	29.94%
15	
16	12
17	3
18	4.49
19	13
	3
20	4.87
24	0
25	3
26	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
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Preparer: Bliss

Company: SSU / Orange / Lake Conway Park

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	534	A-5 (W)
2	Accumulated Depreciation	(216)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$318	
6	Remaining ERC's	3	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$119.10	
	NET ANNUAL DEPRECIATION EXPENSE		
8			
9	Depreciation	12	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$12	
12	Remaining ERC's	3	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$4.49	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Remaining ERCs

Company: **SSU / Orange / Lake Conway Park**
 Docket No.: 950495-WS
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
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 Preparer: Bliss

Line No:	(1)	(2)
Description	Water Transmission & Distribution	
1	Total Lots	89
2	Non-Used and Useful Percent	3.00%
3	Remaining ERC's/Lots Associated With AFPI Charge	3

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Orange / Lake Conway Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
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 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.49	4.49	4.49	4.49	4.49
3	Unfunded Property Tax:	4.87	4.87	4.87	4.87	4.87
4	Subtotal Unfunded Annual Expense:	9.36	9.36	9.36	9.36	9.36
5	Unfunded Expenses Prior Year:	0.00	9.36	18.73	28.09	37.45
6	Total Unfunded Expenses:	9.36	18.73	28.09	37.45	46.82
7	Return on Expenses Current Year:	0.97	0.97	0.97	0.97	0.97
8	Return on Expenses Prior Year:	0.00	0.97	1.93	2.90	3.87
9	Return on Plant Current Year:	12.29	11.83	11.36	10.90	10.44
10	Earnings Prior Year:	0.00	12.29	26.35	42.37	60.54
11	Compound Earnings from Prior Year:	0.00	1.27	2.72	4.37	8.25
12	Total Compounded Earnings:	12.29	26.35	42.37	60.54	81.09
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	15.97	34.24	55.05	78.67	105.37
15	Revenue Required to Fund Expenses:	9.36	18.73	28.09	37.45	46.82
16	Subtotal:	25.33	52.97	83.14	116.12	152.18
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	26.53	55.47	87.06	121.59	159.35

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Orange / Lake Conway Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)	
		<u>Water Transmission & Distribution</u>						
<u>Line No.</u>	<u>Month</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>		
1	January	2.21	28.94	58.10	89.94	124.74		
2	February	4.42	31.35	60.73	92.82	127.88		
3	March	6.63	33.76	63.37	95.69	131.03		
4	April	8.84	36.17	66.00	98.57	134.18		
5	May	11.05	38.59	68.63	101.45	137.33		
6	June	13.26	41.00	71.26	104.33	140.47		
7	July	15.47	43.41	73.90	107.20	143.62		
8	August	17.69	45.82	76.53	110.08	146.77		
9	September	19.90	48.23	79.16	112.96	149.91		
10	October	22.11	50.84	81.80	115.84	153.06		
11	November	24.32	53.05	84.43	118.71	156.21		
12	December	26.53	55.47	87.06	121.59	159.35		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Citrus / Lakeside
 Docket No.: 950495-WS
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
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 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	37,478
2		
3	Number of Future Customers (ERCs)	157
4		
5	Annual Depreciation Expense	995
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	11
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	37,478
2	Divided By Futura ERC:	157
3	Cost/ERC:	238.82
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	24.65
6	Annual Reduction in Return:	0.65
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	995
17	Future ERC's:	157
18	Annual Depr. Cost per ERC:	6.34
19	Annual Property Tax Expense:	11
	Future ERC's:	157
20	Annual Prop. Tax per ERC:	0.07
24	Other Costs:	0
25	Future ERC's:	157
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Lakeside
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	42,687	A-5 (W)
2	Accumulated Depreciation	(5,209)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$37,478	
6	Remaining ERC's	157	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$238.82	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	995	B-13 (W)
10	Annual Amortization of CIAC	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$995	
12	Remaining ERC's	157	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$6.34	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Remaining ERCs

Company: **SSU / Citrus / Lakeside**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 3 of 3
Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	(1) 252
2	Non-Used and Useful Percent	(2) <u>62.27%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	(3) 157

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Citrus / Lakeside
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	6.34	8.34	6.34	6.34	6.34
3	Unfunded Property Tax:	0.07	0.07	0.07	0.07	0.07
4	Subtotal Unfunded Annual Expense:	6.41	6.41	6.41	6.41	6.41
5	Unfunded Expenses Prior Year:	0.00	6.41	12.82	19.23	25.64
6	Total Unfundad Expenses:	6.41	12.82	19.23	25.64	32.05
7	Return on Expenses Current Year:	0.66	0.66	0.66	0.66	0.66
8	Return on Expenses Prior Year:	0.00	0.66	1.32	1.98	2.65
9	Return on Plant Current Year:	24.65	23.99	23.34	22.68	22.03
10	Earnings Prior Year:	0.00	24.65	51.84	81.85	114.97
11	Compound Earnings from Prior Year:	0.00	2.54	5.35	8.45	11.86
12	Total Compounded Earnings:	24.65	51.84	81.85	114.97	151.51
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	32.02	67.36	106.36	149.39	196.87
15	Revenue Required to Fund Expenses:	6.41	12.82	19.23	25.64	32.05
16	Subtotal:	38.44	80.16	125.59	175.03	228.92
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	40.25	83.96	131.51	183.28	239.71

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Citrus / Lakeside
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
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 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	3.35	43.89	87.92	135.82	187.98	
2	February	6.71	47.53	91.89	140.14	192.68	
3	March	10.06	51.18	95.85	144.45	197.38	
4	April	13.42	54.82	99.81	148.76	202.09	
5	May	16.77	58.46	103.77	153.08	206.79	
6	June	20.12	62.10	107.74	157.39	211.49	
7	July	23.48	65.75	111.70	161.71	216.19	
8	August	26.83	69.39	115.66	166.02	220.90	
9	September	30.18	73.03	119.62	170.33	225.60	
10	October	33.54	76.68	123.58	174.65	230.30	
11	November	36.89	80.32	127.55	178.96	235.00	
12	December	40.25	83.96	131.51	183.28	239.71	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: SSU / Lee / Lehigh
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	1,373,934
2		
3	Number of Future Customers (ERCs)	1,778
4		
5	Annual Depreciation Expense	43,176
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	18,146
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.34%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(W)
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Company: **SSU / Lee / Lehigh**
 Docket No.: 950495-WS
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

(1)	(2)
Line No.	Description
	Water Transmission & Distribution
1	Cost of Qualifying Assets: 1,373,934
2	Divided By Future ERC: 1,778
3	Cost/ERC: 772.74
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 79.75
6	Annual Reduction in Return: 2.51
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 43,176
17	Future ERC's: 1,778
18	Annual Depr. Cost per ERC: 24.28
19	Annual Property Tax Expense: 18,146
	Future ERC's: 1,778
20	Annual Prop. Tax per ERC: 10.21
24	Other Costs: 0
25	Future ERC's: 1,778
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lee / Lehigh
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	1,900,129	A-5 (W)
2	Accumulated Depreciation	(469,607)	A-9 (W)
3	CIAC	(59,568)	A-12 (W)
4	Accumulated Amortization of CIAC	<u>2,980</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$1,373,934	
6	Remaining ERC's	1,778	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$772.74	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	44,468	B-13 (W)
10	Annual Amortization of CIAC	<u>(1,292)</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$43,176	
12	Remaining ERC's	1,778	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$24.28	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Lee / Lehigh
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

(1)	(2)
Line No:	Description
	Water Transmission & Distribution
1	Total Lots (1) 7,789
2	Non-Used and Useful Percent (2) <u>22.83%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge (3) 1,778

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Lee / Lehigh
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
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FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	24.28	24.28	24.28	24.28	24.28
3	Unfunded Property Tax:	10.21	10.21	10.21	10.21	10.21
4	Subtotal Unfunded Annual Expense:	34.49	34.49	34.49	34.49	34.49
5	Unfunded Expenses Prior Year:	0.00	34.49	68.98	103.47	137.96
6	Total Unfunded Expenses:	34.49	68.98	103.47	137.96	172.45
7	Return on Expenses Current Year:	3.56	3.56	3.56	3.56	3.56
8	Return on Expenses Prior Year:	0.00	3.56	7.12	10.68	14.24
9	Return on Plant Current Year:	79.75	77.24	74.73	72.23	69.72
10	Earnings Prior Year:	0.00	79.75	168.78	268.05	378.82
11	Compound Earnings from Prior Year:	0.00	8.23	17.42	27.66	39.07
12	Total Compounded Earnings:	79.75	168.78	268.05	378.62	501.65
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	103.82	219.31	348.30	491.97	651.84
15	Revenue Required to Fund Expenses:	34.49	68.98	103.47	137.96	172.45
16	Subtotal:	138.11	288.29	451.77	629.93	824.29
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	144.82	301.87	473.06	659.61	883.13

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Lee / Lehigh
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
PROPOSED TOTAL WATER TRANSMISSION AND DISTRIBUTION							
Line No.	Month	1997	1998	1999	2000	2001	
1	January	12.05	157.72	316.14	488.60	663.57	
2	February	24.10	170.83	330.40	504.15	663.57	
3	March	36.15	183.83	344.67	519.69	663.57	
4	April	48.21	197.04	358.93	535.24	663.57	
5	May	60.26	210.14	373.20	550.79	663.57	
6	June	72.31	223.25	387.46	566.33	663.57	
7	July	84.36	236.35	401.73	581.88	663.57	
8	August	96.41	249.45	415.99	597.43	663.57	
9	September	108.46	262.56	430.26	612.97	663.57	
10	October	120.52	275.66	444.52	628.52	663.57	
11	November	132.57	288.77	458.79	644.07	663.57	
12	December	144.62	301.87	473.06	659.61	663.57	

Note: The Company has proposed to cap the total water AFPI rate at \$750 for Conventional Treatment plants and \$1,500 for Reverse Osmosis Treatment Plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Water Treatment Plant and Water Transmission and Distribution AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Lee / Lehigh
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4 (W)
 Page 2 of 2
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		<u>Water Transmission & Distribution</u>					
<u>Line No.</u>	<u>Month</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	
1	January	12.05	157.72	316.14	488.60	676.57	
2	February	24.10	170.83	330.40	504.15	693.53	
3	March	36.15	183.93	344.67	519.69	710.49	
4	April	48.21	197.04	358.93	535.24	727.45	
5	May	60.26	210.14	373.20	550.79	744.41	
6	June	72.31	223.25	387.46	566.33	761.37	
7	July	84.36	236.35	401.73	581.88	778.33	
8	August	96.41	249.45	415.99	597.43	795.29	
9	September	108.46	262.56	430.26	612.97	812.25	
10	October	120.52	275.66	444.52	628.52	829.21	
11	November	132.57	288.77	458.79	644.07	846.17	
12	December	144.62	301.87	473.06	659.61	863.13	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: **SSU / Highlands / Leisure Lakes**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	9,931
2		
3	Number of Future Customers (ERCs)	96
4		
5	Annual Depreciation Expense	350
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	115
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Highlands / Lelaure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
	Water Transmission & Distribution
1	Cost of Qualifying Assets: 9,931
2	Divided By Future ERC: 96
3	Cost/ERC: 103.18
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 10.65
6	Annual Reduction in Return: 0.38
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 350
17	Future ERC's: 96
18	Annual Depr. Cost per ERC: 3.64
19	Annual Property Tax Expense: 115
	Future ERC's: 96
20	Annual Prop. Tax per ERC: 1.19
24	Other Costs: 0
25	Future ERC's: 96
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Highlands / Leisure Lakes

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	15,027	A-5 (W)
2	Accumulated Depreciation	(5,096)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$9,931	
6	Remaining ERC's	96	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$103.18	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	350	B-13 (W)
10	Annual Amortization of CIAC	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$350	
12	Remaining ERC's	96	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$3.84	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Highlands / Leisure Lakes**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 3 of 3
Preparer: Bliss

Line No:	(1)	(2)	Water Transmission & Distribution
Description			
1	Total Lots	[1]	385
2	Non-Used and Useful Percent	[2]	<u>25.00%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3]	96

Footnotes:

[1] From Schedule F-7(W) for distribution system.

[2] Calculated as 1 minus used end useful percentages shown in Schedule F-7(W)

[3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Highlands / Leisure Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.64	3.64	3.64	3.64	3.64
3	Unfunded Property Tax:	1.19	1.19	1.19	1.19	1.19
4	Subtotal Unfunded Annual Expense:	4.83	4.83	4.83	4.83	4.83
5	Unfunded Expenses Prior Year:	0.00	4.83	9.66	14.49	19.32
6	Total Unfunded Expenses:	4.83	9.66	14.49	19.32	24.16
7	Return on Expenses Current Year:	0.50	0.50	0.50	0.50	0.50
8	Return on Expenses Prior Year:	0.00	0.50	1.00	1.50	1.99
9	Return on Plant Current Year:	10.65	10.27	9.90	9.52	9.15
10	Earnings Prior Year:	0.00	10.65	22.52	35.74	50.44
11	Compound Earnings from Prior Year:	0.00	1.10	2.32	3.69	5.21
12	Total Compounded Earnings:	10.65	22.52	35.74	50.44	66.79
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	13.84	29.26	46.44	65.55	86.79
15	Revenue Required to Fund Expenses:	4.83	9.66	14.49	19.32	24.16
16	Subtotal:	18.67	38.92	60.93	84.87	110.94
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	19.55	40.76	63.80	88.67	116.17

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Highlands / Leisure Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.83	21.31	42.68	65.89	91.14	
2	February	3.26	23.08	44.60	67.98	93.42	
3	March	4.89	24.85	46.52	70.07	95.69	
4	April	6.52	26.62	48.44	72.16	97.97	
5	May	8.14	28.38	50.36	74.25	100.24	
6	June	9.77	30.15	52.28	76.34	102.52	
7	July	11.40	31.92	54.20	78.42	104.79	
8	August	13.03	33.69	56.12	80.51	107.07	
9	September	14.66	35.45	58.04	82.60	109.35	
10	October	16.29	37.22	59.96	84.69	111.62	
11	November	17.92	38.99	61.88	86.78	113.90	
12	December	19.55	40.76	63.80	88.87	116.17	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	62,476
2		
3	Number of Future Customers (ERCs)	128
4		
5	Annual Depreciation Expense	1,434
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	527
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
	Water Transmission & Distribution
1	Cost of Qualifying Assets: 62,476
2	Divided By Future ERC: 128
3	Cost/ERC: 486.89
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 50.25
6	Annual Reduction in Return: 1.15
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 1,434
17	Future ERC's: 128
18	Annual Depr. Cost per ERC: 11.18
19	Annual Property Tax Expense: 527
	Future ERC's: 128
20	Annual Prop. Tax per ERC: 4.11
24	Other Costs: 0
25	Future ERC's: 128
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Seminole / Meredith Manor

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

	(1)	(2)	(3)
Line No.	Description	Water Transmission & Distribution	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	61,524	A-5 (W)
2	Accumulated Depreciation	952	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$62,476	
6	Remaining ERC's	128	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$486.89	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	1,434	B-13 (W)
10	Annual Amortization of CIAC	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$1,434	
12	Remaining ERC's	128	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$11.18	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Seminole / Meredith Manor**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 867
2	Non-Used and Useful Percent	[2] <u>14.80%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 128

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	11.18	11.18	11.18	11.18	11.18
3	Unfunded Property Tax:	4.11	4.11	4.11	4.11	4.11
4	Subtotal Unfunded Annual Expense:	15.28	15.28	15.28	15.28	15.28
5	Unfunded Expenses Prior Year:	0.00	15.28	30.57	45.85	81.13
6	Total Unfunded Expenses:	15.28	30.57	45.85	81.13	76.41
7	Return on Expenses Current Year:	1.58	1.58	1.58	1.58	1.58
8	Return on Expenses Prior Year:	0.00	1.58	3.15	4.73	6.31
9	Return on Plant Current Year:	50.25	49.09	47.94	46.79	45.63
10	Earnings Prior Year:	0.00	50.25	106.10	168.15	237.02
11	Compound Earnings from Prior Year:	0.00	5.19	10.95	17.35	24.46
12	Total Compounded Earnings:	50.25	106.10	168.15	237.02	313.42
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	65.29	137.87	218.49	307.98	407.26
15	Revenue Required to Fund Expenses:	15.28	30.57	45.85	61.13	76.41
16	Subtotal:	80.57	168.44	264.34	369.11	483.67
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	84.37	176.37	276.80	386.51	506.46

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Seminole / Meredith Manor
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	7.03	92.04	184.74	285.94	396.50	
2	February	14.06	99.70	193.11	295.08	406.50	
3	March	21.09	107.37	201.48	304.22	418.50	
4	April	28.12	115.04	209.85	313.37	428.49	
5	May	35.15	122.70	218.22	322.51	436.49	
6	June	42.19	130.37	226.58	331.65	446.49	
7	July	49.22	136.04	234.95	340.79	456.48	
8	August	58.25	145.71	243.32	349.94	466.48	
9	September	63.28	153.37	251.69	359.08	476.48	
10	October	70.31	161.04	260.06	368.22	486.47	
11	November	77.34	168.71	268.43	377.36	496.47	
12	December	84.37	176.37	276.80	386.51	506.46	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Citrus / Oak Forest
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	5,061
2		
3	Number of Future Customers (ERCs)	140
4		
5	Annual Depreciation Expense	505
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	114
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Citrus / Oak Forest
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	5,061
2	Divided By Future ERC:	140
3	Cost/ERC:	36.19
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	3.74
6	Annual Reduction in Return:	0.37
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	505
17	Future ERC's:	140
18	Annual Depr. Cost per ERC:	3.61
19	Annual Property Tax Expense:	114
	Future ERC's:	140
20	Annual Prop. Tax per ERC:	0.82
24	Other Costs:	0
25	Future ERC's:	140
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Oak Forest
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant In Service	21,681	A-5 (W)
2	Accumulated Depreciation	(16,630)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$5,061	
6	Remaining ERC's	140	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$36.19	
	NET ANNUAL DEPRECIATION EXPENSE		
8			
9	Depreciation	505	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$505	
12	Remaining ERC's	140	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$3.61	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Citrus / Oak Forest**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simpla Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	287
2	Non-Used and Useful Percent	48.72%
3	Remaining ERC's/Lots Associated With AFPI Charge	140

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Citrus / Oak Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-3(W)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.61	3.61	3.61	3.61	3.61
3	Unfunded Property Tax:	0.82	0.82	0.82	0.82	0.82
4	Subtotal Unfunded Annual Expense:	4.43	4.43	4.43	4.43	4.43
5	Unfunded Expenses Prior Year:	0.00	4.43	6.65	13.26	17.71
6	Total Unfunded Expenses:	4.43	8.85	13.28	17.71	22.13
7	Return on Expenses Current Year:	0.48	0.48	0.48	0.46	0.48
8	Return on Expenses Prior Year:	0.00	0.46	0.91	1.37	1.83
9	Return on Plant Current Year:	3.74	3.36	2.99	2.62	2.24
10	Earnings Prior Year:	0.00	3.74	7.94	12.66	17.96
11	Compound Earnings from Prior Year:	0.00	0.39	0.82	1.31	1.85
12	Total Compounded Earnings:	3.74	7.94	12.66	17.96	23.88
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	4.85	10.32	16.45	23.33	31.03
15	Revenue Required to Fund Expenses:	4.43	8.85	13.28	17.71	22.13
16	Subtotal:	9.28	19.17	29.73	41.04	53.17
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	9.72	20.07	31.14	42.97	55.67

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Citrus / Oak Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-4(W)
Page 1 of 1
Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.81	10.58	21.00	32.12	44.03	
2	February	1.62	11.44	21.92	33.11	45.09	
3	March	2.43	12.31	22.84	34.10	46.15	
4	April	3.24	13.17	23.76	35.08	47.21	
5	May	4.05	14.03	24.68	36.07	48.27	
6	June	4.86	14.90	25.61	37.06	49.32	
7	July	5.67	15.78	26.53	38.04	50.38	
8	August	6.48	16.62	27.45	39.03	51.44	
9	September	7.29	17.49	28.37	40.02	52.50	
10	October	8.10	18.35	29.29	41.00	53.56	
11	November	8.91	19.21	30.21	41.99	54.61	
12	December	9.72	20.07	31.14	42.97	55.67	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: **SSU / Lake / Palma Mobile Home Park**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	1,050
2		
3	Number of Future Customers (ERCs)	27
4		
5	Annual Depreciation Expense	46
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	15
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: **SSU / Lake / Palms Mobile Home Park**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	1,050
2	Divided By Future ERC:	27
3	Cost/ERC:	38.93
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	4.02
6	Annual Reduction in Return:	0.18
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	46
17	Future ERC's:	27
18	Annual Depr. Cost per ERC:	1.71
19	Annual Property Tax Expense:	15
	Future ERC's:	27
20	Annual Prop. Tax per ERC:	0.56
24	Other Costs:	0
25	Future ERC's:	27
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Palms Mobile Home Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	1,978	A-5 (W)
2	Accumulated Depreciation	(928)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$1,050	
6	Remaining ERC's	27	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$38.93	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	46	B-13 (W)
10	Annual Amortization of CIAC	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$46	
12	Remaining ERC's	27	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.71	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Lake / Palma Mobile Home Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No.	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	87
2	Non-Used and Useful Percent	31.00%
3	Remaining ERC's/Lots Associated With AFPI Charge	27

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(W)
Page 1 of 1
Preparer: Bliss

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Avg. 13 Month Avg.
Conventional Reverse Osmosis

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.71	1.71	1.71	1.71	1.71
3	Unfunded Property Tax:	0.56	0.56	0.56	0.56	0.56
4	Subtotal Unfunded Annual Expense:	2.26	2.26	2.26	2.26	2.26
5	Unfunded Expenses Prior Year:	0.00	2.26	4.52	6.79	9.05
6	Total Unfunded Expenses:	2.26	4.52	6.79	9.05	11.31
7	Return on Expenses Current Year:	0.23	0.23	0.23	0.23	0.23
8	Return on Expenses Prior Year:	0.00	0.23	0.47	0.70	0.93
9	Return on Plant Current Year:	4.02	3.84	3.67	3.49	3.31
10	Earnings Prior Year:	0.00	4.02	8.51	13.52	19.10
11	Compound Earnings from Prior Year:	0.00	0.41	0.88	1.40	1.97
12	Total Compounded Earnings:	4.02	8.51	13.52	19.10	25.32
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	5.22	11.05	17.57	24.62	32.90
15	Revenue Required to Fund Expense:	2.26	4.52	6.79	9.05	11.31
16	Subtotal:	7.48	15.56	24.35	33.67	44.21
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	7.84	16.31	25.50	35.47	46.30

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Lake / Palma Mobile Home Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.65	8.54	17.08	26.33	36.37	
2	February	1.31	9.25	17.84	27.16	37.27	
3	March	1.96	9.95	18.61	27.99	38.17	
4	April	2.61	10.66	19.37	28.82	39.08	
5	May	3.26	11.37	20.14	29.65	39.98	
6	June	3.92	12.07	20.91	30.48	40.88	
7	July	4.57	12.78	21.67	31.31	41.78	
8	August	5.22	13.49	22.44	32.14	42.69	
9	September	5.88	14.19	23.20	32.97	43.59	
10	October	6.53	14.90	23.97	33.80	44.49	
11	November	7.18	15.61	24.73	34.64	45.39	
12	December	7.84	16.31	25.50	35.47	46.30	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: **SSU / Lake / Piney Woods**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	9,004
2		
3	Number of Future Customers (ERCs)	44
4		
5	Annual Depreciation Expense	270
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	79
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Coats for Each ERC

Company: SSU / Lake / Piney Woods
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

Line No.	(1) Description	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets:	9,004
2	Divided By Future ERC:	44
3	Cost/ERC:	203.71
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	21.02
6	Annual Reduction in Return:	0.63
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	16.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	270
17	Future ERC's:	44
18	Annual Depr. Cost per ERC:	6.11
19	Annual Property Tax Expense:	79
	Future ERC's:	44
20	Annual Prop. Tax per ERC:	1.79
24	Other Costs:	0
25	Future ERC's:	44
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Piney Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	11,594	A-5 (W)
2	Accumulated Depreciation	(2,590)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$9,004	
6	Remaining ERC's	44	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$203.71	
	NET ANNUAL DEPRECIATION EXPENSE		
8			
9	Depreciation	270	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$270	
12	Remaining ERC's	44	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$6.11	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Lake / Piney Woods**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 215
2	Non-Used and Useful Percent	[2] <u>20.56%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 44

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Lake / Piney Woods
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	6.11	6.11	6.11	6.11	6.11
3	Unfunded Property Tax:	1.79	1.79	1.79	1.79	1.79
4	Subtotal Unfunded Annual Expense:	7.90	7.90	7.90	7.90	7.90
5	Unfunded Expenses Prior Year:	0.00	7.90	15.79	23.69	31.58
6	Total Unfunded Expenses:	7.90	15.79	23.69	31.58	39.48
7	Return on Expenses Current Year:	0.81	0.81	0.81	0.81	0.81
8	Return on Expenses Prior Year:	0.00	0.81	1.63	2.44	3.26
9	Return on Plant Current Year:	21.02	20.39	19.76	19.13	18.50
10	Earnings Prior Year:	0.00	21.02	44.40	70.37	99.21
11	Compound Earnings from Prior Year:	0.00	2.17	4.58	7.26	10.24
12	Total Compounded Earnings:	21.02	44.40	70.37	99.21	131.21
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	27.32	57.69	91.44	128.92	170.50
15	Revenue Required to Fund Expenses:	7.90	15.79	23.69	31.58	39.48
16	Subtotal:	35.21	73.48	115.13	160.50	209.98
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	36.87	76.95	120.56	168.06	219.87

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Schedule of Monthly Carrying Charges Per ERC Per Year

Company: **SSU / Lake / Piney Woods**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	3.07	40.21	80.58	124.52	172.38	
2	February	6.15	43.55	84.22	128.47	176.70	
3	March	9.22	46.89	87.85	132.43	181.01	
4	April	12.29	50.23	91.48	136.39	185.33	
5	May	15.36	53.57	95.12	140.35	189.65	
6	June	18.44	56.91	98.75	144.31	193.97	
7	July	21.51	60.25	102.39	148.27	198.28	
8	August	24.58	63.59	106.02	152.23	202.60	
9	September	27.65	66.93	109.65	156.19	206.92	
10	October	30.73	70.27	113.29	160.15	211.24	
11	November	33.80	73.61	116.92	164.10	215.55	
12	December	36.87	76.95	120.56	168.06	219.87	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Putnam / Pomona Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	18,362
2		
3	Number of Future Customers (ERCs)	360
4		
5	Annual Depreciation Expense	690
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	559
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Pomona Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	18,362
2	Divided By Future ERC:	360
3	Cost/ERC:	51.01
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	5.26
6	Annual Reduction in Return:	0.20
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	690
17	Future ERC's:	360
18	Annual Depr. Cost per ERC:	1.92
19	Annual Property Tax Expense:	559
	Future ERC's:	360
20	Annual Prop. Tax per ERC:	1.55
24	Other Costs:	0
25	Future ERC's:	360
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / Pomona Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant In Service	29,603	A-5 (W)
2	Accumulated Depreciation	(11,241)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$18,362	
6	Remaining ERC's	360	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$51.01	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	690	B-13 (W)
10	Annual Amortization of CIAC	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$690	
12	Remaining ERC's	360	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.92	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Putnam / Pomona Park**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Water Transmission & Distribution
1	Total Lots	535
2	Non-Used and Useful Percent	<u>67.28%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	360

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Putnam / Pomona Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.92	1.92	1.92	1.92	1.92
3	Unfunded Property Tax:	1.55	1.55	1.55	1.55	1.55
4	Subtotal Unfunded Annual Expense:	3.47	3.47	3.47	3.47	3.47
5	Unfunded Expenses Prior Year:	0.00	3.47	6.94	10.41	13.88
6	Total Unfunded Expenses:	3.47	6.94	10.41	13.88	17.35
7	Return on Expenses Current Year:	0.36	0.36	0.36	0.36	0.36
8	Return on Expenses Prior Year:	0.00	0.36	0.72	1.07	1.43
9	Return on Plant Current Year:	5.26	5.07	4.87	4.67	4.47
10	Earnings Prior Year:	0.00	5.26	11.23	17.96	25.58
11	Compound Earnings from Prior Year:	0.00	0.54	1.16	1.86	2.64
12	Total Compounded Earnings:	5.26	11.23	17.98	25.58	34.12
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	6.64	14.60	23.36	33.24	44.34
15	Revenue Required to Fund Expenses:	3.47	6.94	10.41	13.88	17.35
16	Subtotal:	10.31	21.54	33.77	47.12	61.69
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	10.80	22.55	35.36	49.34	64.60

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Putnam / Pomona Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.90	11.78	23.62	36.53	50.61	
2	February	1.80	12.76	24.69	37.69	51.88	
3	March	2.70	13.74	25.75	38.85	53.15	
4	April	3.60	14.71	26.82	40.02	54.42	
5	May	4.50	15.89	27.89	41.18	55.69	
6	June	5.40	16.67	28.96	42.35	56.97	
7	July	6.30	17.65	30.02	43.51	58.24	
8	August	7.20	18.63	31.09	44.68	59.51	
9	September	8.10	19.61	32.16	45.84	60.78	
10	October	9.00	20.59	33.23	47.01	62.05	
11	November	9.90	21.57	34.29	48.17	63.32	
12	December	10.80	22.55	35.36	49.34	64.60	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: SSU / Clay / Postmaster Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)
Line No:	Listing Information		Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)		83,150
2			
3	Number of Future Customers (ERCs)		180
4			
5	Annual Depreciation Expense		2,216
6			
7	Rate of Return		10.32%
8			
9	Weighted Cost of Equity		4.92%
10			
11	Federal Income Tax Rate		35.00%
12			
13	Effective Federal Income Tax Rate		33.075%
14			
15	State Income Tax Rate		5.50%
16			
17	Gross Receipt Tax Rate		4.50%
18			
19	Annual Property Tax (2)		952
20			
21	Other Costs		0
22			
23	Composite Depreciation Rate of Assets (1)		2.33%
24			
25	Beginning Date for Accrual of AFPI Charge		1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Clay / Postmaster Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	83,150
2	Divided By Future ERC:	180
3	Cost/ERC:	461.30
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	47.61
6	Annual Reduction in Return:	1.27
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	2,216
17	Future ERC's:	180
18	Annual Dapr. Cost per ERC:	12.29
19	Annual Property Tax Expense:	952
	Future ERC's:	180
20	Annual Prop. Tax per ERC:	5.28
24	Other Costs:	0
25	Future ERC's:	180
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Clay / Postmaster Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	95,093	A-5 (W)
2	Accumulated Depreciation	(11,943)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$83,150	
6	Remaining ERC's	180	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$461.30	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	2,216	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$2,216	
12	Remaining ERC's	180	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$12.29	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Remaining ERCs

Company: **SSU / Clay / Postmaster Village**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 345
2	Non-Used and Useful Percent	[2] <u>52.25%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 180

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Clay / Postmaster Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	12.29	12.29	12.29	12.29	12.29
3	Unfunded Property Tax:	5.28	5.28	5.28	5.28	5.28
4	Subtotal Unfunded Annual Expense:	17.58	17.58	17.58	17.58	17.58
5	Unfunded Expenses Prior Year:	0.00	17.58	35.15	52.73	70.30
6	Total Unfunded Expenses:	17.58	35.15	52.73	70.30	87.88
7	Return on Expenses Current Year:	1.81	1.81	1.81	1.81	1.81
8	Return on Expenses Prior Year:	0.00	1.81	3.63	5.44	7.26
9	Return on Plant Current Year:	47.61	46.34	45.07	43.80	42.53
10	Earnings Prior Year:	0.00	47.61	100.67	159.76	225.49
11	Compound Earnings from Prior Year:	0.00	4.91	10.39	16.49	23.27
12	Total Compounded Earnings:	47.61	100.67	159.76	225.49	298.54
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	61.88	130.81	207.59	293.00	387.93
15	Revenue Required to Fund Expenses:	17.58	35.15	52.73	70.30	87.88
16	Subtotal:	79.44	165.96	260.31	363.30	475.80
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	83.18	173.78	272.58	380.42	498.22

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Schedule of Monthly Carrying Charges Per ERC Per Year

Company: **SSU / Clay / Postmaster Village**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	6.93	90.73	182.02	281.57	390.23	
2	February	13.86	98.28	190.25	290.55	400.05	
3	March	20.79	105.83	198.48	299.54	409.87	
4	April	27.73	113.38	206.72	308.53	419.69	
5	May	34.86	120.93	214.95	317.51	429.50	
6	June	41.59	128.48	223.18	326.50	439.32	
7	July	48.52	136.03	231.41	335.48	449.14	
8	August	55.45	143.58	239.65	344.47	458.95	
9	September	62.38	151.13	247.88	353.46	468.77	
10	October	69.32	158.68	256.11	362.44	478.59	
11	November	76.25	166.23	264.35	371.43	488.41	
12	December	83.18	173.78	272.58	380.42	498.22	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: **SSU / Putnam / River Park**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	41,339
2		
3	Number of Future Customers (ERCs)	391
4		
5	Annual Depreciation Expense	1,226
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	1,245
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / River Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	41,339
2	Divided By Future ERC:	391
3	Cost/ERC:	105.66
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	10.90
6	Annual Reduction In Return:	0.32
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	1,226
17	Future ERC's:	391
18	Annual Depr. Cost per ERC:	3.13
19	Annual Property Tax Expense:	1,245
	Future ERC's:	391
20	Annual Prop. Tax per ERC:	3.18
24	Other Costs:	0
25	Future ERC's:	391
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	\$2,628	A-5 (W)
2	Accumulated Depreciation	(11,289)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$41,339	
6	Remaining ERC's	391	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$105.66	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	1,226	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$1,226	
12	Remaining ERC's	391	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$3.13	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Putnam / River Park**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Water Transmission & Distribution
1	Total Lots	754
2	Non-Used and Useful Percent	51.89%
3	Remaining ERC's/Lots Associated With AFPI Charge	391

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.13	3.13	3.13	3.13	3.13
3	Unfunded Property Tax:	3.18	3.18	3.18	3.18	3.18
4	Subtotal Unfunded Annual Expense:	6.32	6.32	6.32	6.32	6.32
5	Unfunded Expenses Prior Year:	0.00	8.32	12.63	18.95	25.27
6	Total Unfunded Expenses:	6.32	12.63	18.95	25.27	31.58
7	Return on Expenses Current Year:	0.65	0.65	0.65	0.65	0.65
8	Return on Expenses Prior Year:	0.00	0.65	1.30	1.96	2.61
9	Return on Plant Current Year:	10.90	10.58	10.26	9.93	9.61
10	Earnings Prior Year:	0.00	10.90	23.28	37.22	52.95
11	Compound Earnings from Prior Year:	0.00	1.13	2.40	3.84	5.46
12	Total Compounded Earnings:	10.90	23.26	37.22	52.95	70.64
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	14.17	30.23	48.37	68.81	91.79
15	Revenue Required to Fund Expenses:	6.32	12.63	18.95	25.27	31.58
16	Subtotal:	20.48	42.86	67.32	94.07	123.37
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	21.45	44.88	70.49	98.51	129.18

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Putnam / River Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.79	23.40	47.01	72.82	101.06	
2	February	3.56	25.35	49.15	75.16	103.62	
3	March	5.36	27.31	51.28	77.49	106.17	
4	April	7.15	29.26	53.42	79.83	108.73	
5	May	8.94	31.21	55.55	82.16	111.28	
6	June	10.73	33.16	57.68	84.50	113.84	
7	July	12.51	35.12	59.82	86.83	116.40	
8	August	14.30	37.07	61.95	89.17	118.96	
9	September	16.09	39.02	64.09	91.50	121.51	
10	October	17.88	40.97	66.22	93.84	124.07	
11	November	19.66	42.93	68.35	96.17	126.62	
12	December	21.45	44.68	70.49	98.51	129.18	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: **SSU / Citrus / Rosemont/Rolling Green**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	4,173
2		
3	Number of Future Customers (ERCs)	16
4		
5	Annual Depreciation Expense	112
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	95
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: **SSU / Citrus / Rosemont/Rolling Green**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
	Water Transmission & Distribution
1	Cost of Qualifying Assets: 4,173
2	Divided By Future ERC: 16
3	Cost/ERC: 258.39
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 26.67
6	Annual Reduction in Return: 0.72
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 112
17	Future ERC's: 16
18	Annual Depr. Cost per ERC: 6.93
19	Annual Property Tax Expense: 95
	Future ERC's: 16
20	Annual Prop. Tax per ERC: 5.88
24	Other Costs: 0
25	Future ERC's: 16
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(W)
Page 2 of 3
Preparer: Biiss

Company: SSU / Citrus / Rosemont/Rolling Green

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	4,812	A-5 (W)
2	Accumulated Depreciation	(639)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$4,173	
6	Remaining ERC's	16	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$258.39	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	112	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$112	
12	Remaining ERC's	16	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$6.93	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Citrus / Rosemont/Rolling Green
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	150
2	Non-Used and Useful Percent	10.77%
3	Remaining ERC's/Lots Associated With AFPI Charge	16

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Citrus / Rosemont/Rolling Green**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	6.93	6.93	6.93	6.93	6.93
3	Unfunded Property Tax:	5.88	5.88	5.88	5.88	5.88
4	Subtotal Unfunded Annual Expense:	12.82	12.82	12.82	12.82	12.82
5	Unfunded Expenses Prior Year:	0.00	12.82	25.63	38.45	51.27
6	Total Unfunded Expenses:	12.82	25.63	38.45	51.27	64.09
7	Return on Expenses Current Year:	1.32	1.32	1.32	1.32	1.32
8	Return on Expenses Prior Year:	0.00	1.32	2.65	3.97	5.29
9	Return on Plant Current Year:	26.67	25.95	25.23	24.52	23.80
10	Earnings Prior Year:	0.00	26.67	56.69	90.42	128.24
11	Compound Earnings from Prior Year:	0.00	2.75	5.85	9.33	13.23
12	Total Compounded Earnings:	26.67	56.69	90.42	128.24	170.57
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	34.65	73.66	117.49	166.63	221.64
15	Revenue Required to Fund Expenses:	12.82	25.63	38.45	51.27	64.09
16	Subtotal:	47.47	99.30	155.94	217.90	285.72
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	49.70	103.98	163.29	228.17	299.19

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Citrus / Rosemont/Rolling Green
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	4.14	54.23	108.92	168.70	234.09	
2	February	8.28	58.75	113.86	174.11	240.01	
3	March	12.43	63.27	118.81	179.51	245.92	
4	April	16.57	67.79	123.75	184.92	251.84	
5	May	20.71	72.32	128.69	190.33	257.76	
6	June	24.85	76.84	133.84	195.73	263.68	
7	July	28.99	81.36	138.58	201.14	269.60	
8	August	33.14	85.89	143.52	206.55	275.51	
9	September	37.28	90.41	148.46	211.95	281.43	
10	October	41.42	94.93	153.41	217.36	287.35	
11	November	45.56	99.45	158.35	222.76	293.27	
12	December	49.70	103.98	163.29	228.17	299.19	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	1,345
2		
3	Number of Future Customers (ERCs)	26
4		
5	Annual Depreciation Expense	41
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	39
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.34%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule 8-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	1,345
2	Divided By Future ERC:	26
3	Cost/ERC:	51.69
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	5.33
6	Annual Reduction in Return:	0.16
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	41
17	Future ERC's:	26
18	Annual Depr. Cost per ERC:	1.58
19	Annual Property Tax Expense:	39
	Future ERC's:	26
20	Annual Prop. Tax per ERC:	1.49
24	Other Costs:	0
25	Future ERC's:	26
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(W)
Page 2 of 3
Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	1,882	A-5 (W)
2	Accumulated Depreciation	(500)	A-9 (W)
3	CIAC	(135)	A-12 (W)
4	Accumulated Amortization of CIAC	98	A-14 (W)
5	NET QUALIFYING ASSETS	\$1,345	
6	Remaining ERC's	26	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$51.69	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	44	B-13 (W)
10	Annual Amortization of CIAC	(3)	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$41	
12	Remaining ERC's	26	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.58	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 53
2	Non-Used and Useful Percent	[2] <u>49.10%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 26

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.58	1.58	1.58	1.58	1.58
3	Unfunded Property Tax:	1.49	1.49	1.49	1.49	1.49
4	Subtotal Unfunded Annual Expense:	3.07	3.07	3.07	3.07	3.07
5	Unfunded Expenses Prior Year:	0.00	3.07	6.14	9.21	12.28
6	Total Unfunded Expenses:	3.07	6.14	9.21	12.28	15.35
7	Return on Expenses Current Year:	0.32	0.32	0.32	0.32	0.32
8	Return on Expenses Prior Year:	0.00	0.32	0.63	0.95	1.27
9	Return on Plant Current Year:	5.33	5.17	5.01	4.85	4.68
10	Earnings Prior Year:	0.00	5.33	11.37	18.19	25.86
11	Compound Earnings from Prior Year:	0.00	0.55	1.17	1.86	2.67
12	Total Compounded Earnings:	5.33	11.37	18.19	25.86	34.48
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	6.93	14.78	23.63	33.60	44.80
15	Revenue Required to Fund Expenses:	3.07	6.14	9.21	12.28	15.35
16	Subtotal:	10.00	20.92	32.84	45.88	60.15
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	10.47	21.90	34.39	48.04	62.98

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.87	11.42	22.94	35.53	49.29	
2	February	1.75	12.36	23.98	36.66	50.53	
3	March	2.62	13.33	25.02	37.80	51.78	
4	April	3.49	14.28	26.06	38.94	53.02	
5	May	4.36	15.23	27.10	40.08	54.27	
6	June	5.24	16.19	28.15	41.22	55.51	
7	July	6.11	17.14	29.19	42.35	56.76	
6	August	6.98	18.09	30.23	43.49	58.00	
9	September	7.85	19.04	31.27	44.63	59.25	
10	October	8.73	20.00	32.31	45.77	60.49	
11	November	9.60	20.95	33.35	46.91	61.74	
12	December	10.47	21.90	34.39	48.04	62.98	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	2,361
2		
3	Number of Future Customers (ERCs)	47
4		
5	Annual Depreciation Expense	117
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	20
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.34%
24		
25	Beginning Data for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: **SSU / Citrus / Spring Gardens**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	2,361
2	Divided By Future ERC:	47
3	Cost/ERC:	50.57
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	5.22
6	Annual Reduction in Return:	0.26
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
18	Annual Depreciation Expense:	117
17	Future ERC's:	47
18	Annual Depr. Cost per ERC:	2.51
19	Annual Property Tax Expense:	20
	Future ERC's:	47
20	Annual Prop. Tax per ERC:	0.43
24	Other Costs:	0
25	Future ERC's:	47
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	5,005	A-5 (W)
2	Accumulated Depreciation	(2,644)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$2,361	
6	Remaining ERC's	47	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$50.57	
6	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	117	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$117	
12	Remaining ERC's	47	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$2.51	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Citrus / Spring Gardens**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 180
2	Non-Used and Useful Percent	[2] <u>25.94%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 47

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	2.51	2.51	2.51	2.51	2.51
3	Unfunded Property Tax:	0.43	0.43	0.43	0.43	0.43
4	Subtotal Unfunded Annual Expense:	2.93	2.93	2.93	2.93	2.93
5	Unfunded Expenses Prior Year:	0.00	2.93	5.67	8.80	11.74
6	Total Unfunded Expenses:	2.93	5.87	8.80	11.74	14.67
7	Return on Expenses Current Year:	0.30	0.30	0.30	0.30	0.30
8	Return on Expenses Prior Year:	0.00	0.30	0.61	0.91	1.21
9	Return on Plant Current Year:	5.22	4.96	4.70	4.44	4.18
10	Earnings Prior Year:	0.00	5.22	11.02	17.47	24.62
11	Compound Earnings from Prior Year:	0.00	0.54	1.14	1.80	2.54
12	Total Compounded Earnings:	5.22	11.02	17.47	24.62	32.56
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	8.76	14.32	22.69	31.99	42.30
15	Revenue Required to Fund Expenses:	2.93	5.87	8.80	11.74	14.67
16	Subtotal:	9.72	20.19	31.50	43.73	56.97
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	10.17	21.14	32.98	45.79	59.66

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: **SSU / Citrus / Spring Gardens**
 Docket No.: **850495-WS**
 Schedule Year Ended: **12/31/96**
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		<u>Water Transmission & Distribution</u>					
<u>Line No.</u>	<u>Month</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	
1	January	0.85	11.09	22.13	34.05	46.94	
2	February	1.70	12.00	23.11	35.12	48.10	
3	March	2.54	12.92	24.10	35.18	49.26	
4	April	3.39	13.83	25.09	37.25	50.41	
5	May	4.24	14.74	26.07	38.32	51.57	
6	June	5.09	15.66	27.06	39.36	52.72	
7	July	5.93	16.57	28.05	40.45	53.88	
8	August	6.78	17.48	29.03	41.52	55.04	
9	September	7.63	18.40	30.02	42.59	56.19	
10	October	8.48	19.31	31.01	43.65	57.35	
11	November	9.33	20.23	31.99	44.72	58.50	
12	December	10.17	21.14	32.98	45.79	59.66	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Putnam / St. John's Highlands
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	1,215
2		
3	Number of Future Customers (ERCs)	33
4		
5	Annual Depreciation Expense	43
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	24
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.31%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedules 8-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	1,215
2	Divided By Future ERC:	33
3	Cost/ERC:	37.38
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	3.86
6	Annual Reduction In Return:	0.14
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	43
17	Future ERC's:	33
18	Annual Depr. Cost per ERC:	1.32
19	Annual Property Tax Expense:	24
	Future ERC's:	33
20	Annual Prop. Tax per ERC:	0.74
24	Other Costs:	0
25	Future ERC's:	33
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / St. John's Highlands
 Docket No.: 950495-WS
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	1,902	A-5 (W)
2	Accumulated Depreciation	(657)	A-9 (W)
3	CIAC	(35)	A-12 (W)
4	Accumulated Amortization of CIAC	5	A-14 (W)
5	NET QUALIFYING ASSETS	\$1,215	
6	Remaining ERC's	33	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$37.38	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	44	B-13 (W)
10	Annual Amortization of CIAC	(1)	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$43	
12	Remaining ERC's	33	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.32	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Putnam / St. John's Highlands**
 Docket No.: 950495-WS
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	118
2	Non-Used and Useful Percent	27.54%
3	Remaining ERC's/Lots Associated With AFPI Charge	33

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Putnam / St. John's Highlands**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Cosmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.32	1.32	1.32	1.32	1.32
3	Unfunded Property Tax:	0.74	0.74	0.74	0.74	0.74
4	Subtotal Unfunded Annual Expense:	2.06	2.06	2.06	2.06	2.06
5	Unfunded Expenses Prior Year:	0.00	2.06	4.12	6.18	8.25
6	Total Unfunded Expenses:	2.06	4.12	6.18	8.25	10.31
7	Return on Expenses Current Year:	0.21	0.21	0.21	0.21	0.21
8	Return on Expenses Prior Year:	0.00	0.21	0.43	0.64	0.85
9	Return on Plant Current Year:	3.86	3.72	3.59	3.45	3.31
10	Earnings Prior Year:	0.00	3.86	8.19	13.05	18.48
11	Compound Earnings from Prior Year:	0.00	0.40	0.85	1.35	1.91
12	Total Compounded Earnings:	3.86	8.19	13.05	18.48	24.55
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	5.01	10.64	16.95	24.01	31.90
15	Revenue Required to Fund Expenses:	2.06	4.12	6.18	8.25	10.31
16	Subtotal:	7.07	14.77	23.14	32.26	42.21
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	7.41	15.46	24.23	33.78	44.20

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: **SSU / Putnam / St. John's Highlands**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.62	8.08	16.19	25.02	34.65	
2	February	1.23	8.75	18.92	25.82	35.51	
3	March	1.85	9.42	17.65	26.61	36.38	
4	April	2.47	10.09	18.38	27.41	37.25	
5	May	3.09	10.76	19.11	28.21	38.12	
6	June	3.70	11.43	19.84	29.00	38.99	
7	July	4.32	12.11	20.57	29.80	39.86	
8	August	4.94	12.78	21.31	30.59	40.72	
9	September	5.56	13.45	22.04	31.39	41.59	
10	October	6.17	14.12	22.77	32.19	42.46	
11	November	6.79	14.79	23.50	32.98	43.33	
12	December	7.41	15.46	24.23	33.78	44.20	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: SSU / Lake / Stone Mountain
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	946
2		
3	Number of Future Customers (ERCs)	14
4		
5	Annual Depreciation Expense	29
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	6
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.32%
24		
25	Beginning Date for Accrual of AFP1 Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Stone Mountain
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Water Transmission & Distribution
Description	
1	946
2	14
3	67.57
4	10.32%
5	6.97
6	0.21
7	
8	
9	33.075%
10	5.500%
11	38.575%
21	4.92%
22	10.32%
23	47.67%
12	18.39%
13	
14	29.94%
15	
16	29
17	14
18	2.07
19	6
	14
20	0.43
24	0
25	14
26	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Stone Mountain
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	1,248	A-5 (W)
2	Accumulated Depreciation	(302)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	0	A-14 (W)
5	NET QUALIFYING ASSETS	\$946	
6	Remaining ERC's	14	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$67.57	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	29	B-13 (W)
10	Annual Amortization of CIAC	0	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$29	
12	Remaining ERC's	14	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$2.07	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Lake / Stone Mountain**
 Docket No.: **950495-WS**
 Schedule Year Ended: **12/31/96**
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: **G-2(W)**
 Page **3** of **3**
 Preparer: **Bliss**

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 22
2	Non-Used and Useful Percent	[2] <u>63.64%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 14

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Lake / Stone Mountain**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	2.07	2.07	2.07	2.07	2.07
3	Unfunded Property Tax:	0.43	0.43	0.43	0.43	0.43
4	Subtotal Unfunded Annual Expense:	2.50	2.50	2.50	2.50	2.50
5	Unfunded Expenses Prior Year:	0.00	2.50	5.00	7.50	10.00
6	Total Unfunded Expenses:	2.50	5.00	7.50	10.00	12.50
7	Return on Expenses Current Year:	0.26	0.26	0.26	0.26	0.26
8	Return on Expenses Prior Year:	0.00	0.26	0.52	0.77	1.03
9	Return on Plant Current Year:	6.97	6.76	6.55	6.33	6.12
10	Earnings Prior Year:	0.00	6.97	14.71	23.29	32.80
11	Compound Earnings from Prior Year:	0.00	0.72	1.52	2.40	3.38
12	Total Compounded Earnings:	6.97	14.71	23.29	32.80	43.34
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	9.06	19.11	30.26	42.62	56.31
15	Revenue Required to Fund Expenses:	2.50	5.00	7.50	10.00	12.50
16	Subtotal:	11.56	24.11	37.76	52.62	68.81
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	12.11	25.25	39.54	55.10	72.05

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Lake / Stone Mountain
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.01	13.20	26.44	40.84	56.51	
2	February	2.02	14.30	27.63	42.14	57.93	
3	March	3.03	15.39	28.82	43.43	59.34	
4	April	4.04	16.49	30.02	44.73	60.75	
5	May	5.04	17.58	31.21	46.03	62.16	
6	June	6.05	18.68	32.40	47.32	63.58	
7	July	7.06	19.77	33.59	48.62	64.99	
8	August	8.07	20.87	34.78	49.91	66.40	
9	September	9.08	21.96	35.97	51.21	67.81	
10	October	10.09	23.06	37.16	52.51	69.23	
11	November	11.10	24.16	38.35	53.80	70.64	
12	December	12.11	25.25	39.54	55.10	72.05	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: SSU / Volusia / Sugar Mill
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	969
2		
3	Number of Future Customers (ERCs)	3
4		
5	Annual Depreciation Expense	37
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	19
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.34%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

	(1)	(2)
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	969
2	Divided By Future ERC:	3
3	Cost/ERC:	301.76
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	31.14
6	Annual Reduction in Return:	1.19
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	37
17	Future ERC's:	3
18	Annual Depr. Cost per ERC:	11.52
19	Annual Property Tax Expense:	19
	Future ERC's:	3
20	Annual Prop. Tax per ERC:	6.06
24	Other Costs:	0
25	Future ERC's:	3
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(W)
Page 2 of 3
Preparer: Bliss

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	1,706	A-5 (W)
2	Accumulated Depreciation	(614)	A-9 (W)
3	CIAC	(148)	A-12 (W)
4	Accumulated Amortization of CIAC	<u>25</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$969	
6	Remaining ERC's	3	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$301.76	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	40	B-13 (W)
10	Annual Amortization of CIAC	<u>(3)</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$37	
12	Remaining ERC's	3	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$11.52	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Volusia / Sugar Mill
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	661
2	Non-Used and Useful Percent	0.49%
3	Remaining ERC's/Lots Associated With AFPI Charge	3

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Voluata / Sugar Mill
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	11.52	11.52	11.52	11.52	11.52
3	Unfunded Property Tax:	8.06	6.06	8.06	6.06	6.06
4	Subtotal Unfunded Annual Expense:	17.58	17.58	17.58	17.58	17.58
5	Unfunded Expenses Prior Year:	0.00	17.58	35.18	52.74	70.32
6	Total Unfunded Expenses:	17.58	35.16	52.74	70.32	87.90
7	Return on Expenses Current Year:	1.81	1.81	1.81	1.81	1.81
8	Return on Expenses Prior Year:	0.00	1.81	3.63	5.44	7.26
9	Return on Plant Current Year:	31.14	29.95	28.76	27.57	26.39
10	Earnings Prior Year:	0.00	31.14	66.12	105.34	149.23
11	Compound Earnings from Prior Year:	0.00	3.21	6.82	10.67	15.40
12	Total Compounded Earnings:	31.14	66.12	105.34	149.23	198.27
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	40.47	85.92	136.88	193.90	257.63
15	Revenue Required to Fund Expenses:	17.58	35.16	52.74	70.32	87.90
16	Subtotal:	58.05	121.08	189.62	264.23	345.54
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	60.78	126.79	198.55	276.66	361.82

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Volusia / Sugar Mill
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)	
		Water Transmission & Distribution						
Line No.	Month	1997	1998	1999	2000	2001		
1	January	5.07	66.28	132.77	205.06	283.77		
2	February	10.13	71.78	138.75	211.57	290.87		
3	March	15.20	77.28	144.73	218.09	297.96		
4	April	20.28	82.78	150.71	224.60	305.06		
5	May	25.33	88.28	156.69	231.11	312.15		
6	June	30.39	93.78	162.67	237.62	319.25		
7	July	35.46	99.26	168.65	244.13	326.34		
8	August	40.52	104.78	174.63	250.64	333.44		
9	September	45.59	110.29	180.61	257.15	340.53		
10	October	50.65	115.79	186.59	263.66	347.63		
11	November	55.72	121.29	192.57	270.17	354.72		
12	December	60.78	126.79	198.55	276.68	361.82		

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Washington / Sunny Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	919,888
2		
3	Number of Future Customers (ERCs)	4,220
4		
5	Annual Depreciation Expense	25,809
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	25,415
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Carrying Costs for Each ERC

Company: SSU / Washington / Sunny Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	919,688
2	Divided By Future ERC:	4,220
3	Cost/ERC:	217.95
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	22.49
6	Annual Reduction in Return:	0.63
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	25,809
17	Future ERC's:	4,220
18	Annual Depr. Cost per ERC:	6.12
19	Annual Property Tax Expensa:	25,415
	Future ERC's:	4,220
20	Annual Prop. Tax per ERC:	6.02
24	Other Costs:	0
25	Future ERC's:	4,220
26	Cost par ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(W)
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Company: SSU / Washington / Sunny Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	1,141,571	A-5 (W)
2	Accumulated Depreciation	(195,164)	A-9 (W)
3	CIAC	(35,802)	A-12 (W)
4	Accumulated Amortization of CIAC	<u>9,083</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$919,688	
6	Remaining ERC's	4,220	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$217.95	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	26,599	B-13 (W)
10	Annual Amortization of CIAC	<u>(790)</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$25,809	
12	Remaining ERC's	4,220	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$6.12	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Washington / Sunny Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simpla Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Water Transmission & Distribution
1	Total Lots	5,868
2	Non-Used and Useful Percent	71.91%
3	Remaining ERC's/Lots Associated With AFPI Charge	4,220

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Washington / Sunny Hills
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	6.12	6.12	6.12	6.12	6.12
3	Unfunded Property Tax:	6.02	6.02	6.02	6.02	6.02
4	Subtotal Unfunded Annual Expense:	12.14	12.14	12.14	12.14	12.14
5	Unfunded Expenses Prior Year:	0.00	12.14	24.28	36.42	48.56
6	Total Unfunded Expenses:	12.14	24.28	36.42	48.56	60.70
7	Return on Expenses Current Year:	1.25	1.25	1.25	1.25	1.25
8	Return on Expenses Prior Year:	0.00	1.25	2.51	3.76	5.01
9	Return on Plant Current Year:	22.49	21.86	21.23	20.60	19.97
10	Earnings Prior Year:	0.00	22.49	47.93	76.61	108.87
11	Compound Earnings from Prior Year:	0.00	2.32	4.95	7.91	11.24
12	Total Compounded Earnings:	22.49	47.93	76.61	108.87	145.09
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	29.23	62.28	99.55	141.47	188.53
15	Revenue Required to Fund Expenses:	12.14	24.28	36.42	48.56	60.70
16	Subtotal:	41.37	86.56	135.96	190.03	249.22
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	43.32	90.63	142.37	198.98	260.97

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Washington / Sunny Hills
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Month	1997	1998	1999	2000	2001
1	January	3.61	47.26	94.95	147.09	204.15
2	February	7.22	51.20	99.26	151.81	209.31
3	March	10.83	55.15	103.57	156.52	214.48
4	April	14.44	59.09	107.88	161.24	219.64
5	May	18.05	63.03	112.19	165.96	224.81
6	June	21.66	66.98	116.50	170.68	229.97
7	July	25.27	70.92	120.61	175.39	235.14
8	August	28.88	74.86	125.13	180.11	240.31
9	September	32.49	78.81	129.44	184.83	245.47
10	October	36.10	82.75	133.75	189.55	250.64
11	November	39.71	88.69	138.06	194.26	255.60
12	December	43.32	90.63	142.37	198.98	260.97

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 List of Information Imputed into Calculations

Company: SSU / Ocoola / Tropical Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	67,192
2		
3	Number of Future Customers (ERCs)	125
4		
5	Annual Depreciation Expense	1,148
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	438
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Ocala / Tropical Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	67,192
2	Divided By Future ERC:	125
3	Cost/ERC:	538.37
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	55.56
6	Annual Reduction in Return:	0.95
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity In Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	1,148
17	Future ERC's:	125
18	Annual Depr. Cost per ERC:	9.20
19	Annual Property Tax Expense:	438
	Future ERC's:	125
20	Annual Prop. Tax per ERC:	3.51
24	Other Costs:	0
25	Future ERC's:	125
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expenses

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Osceola / Tropical Park
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)
Line No.	Description	Water Transmission & Distribution	Supporting Schedule
NET WATER PLANT			
1	Plant In Service	49,251	A-5 (W)
2	Accumulated Depreciation	17,941	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$67,192	
6	Remaining ERC's	125	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$538.37	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	1,148	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$1,148	
12	Remaining ERC's	125	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$9.20	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Remaining ERCs

Company: SSU / Osceola / Tropical Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 671
2	Non-Used and Useful Percent	[2] <u>18.60%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 125

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Oseole / Tropical Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	9.20	9.20	9.20	9.20	9.20
3	Unfunded Property Tax:	3.51	3.51	3.51	3.51	3.51
4	Subtotal Unfunded Annual Expense:	12.71	12.71	12.71	12.71	12.71
5	Unfunded Expenses Prior Year:	0.00	12.71	25.42	38.12	50.83
6	Total Unfunded Expenses:	12.71	25.42	38.12	50.83	63.54
7	Return on Expenses Current Year:	1.31	1.31	1.31	1.31	1.31
8	Return on Expenses Prior Year:	0.00	1.31	2.62	3.93	5.25
9	Return on Plant Current Year:	55.56	54.61	53.66	52.71	51.76
10	Earnings Prior Year:	0.00	55.56	117.22	185.60	261.40
11	Compound Earnings from Prior Year:	0.00	5.73	12.10	19.15	26.98
12	Total Compounded Earnings:	55.56	117.22	185.60	261.40	345.38
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	72.19	152.31	241.16	339.66	448.79
15	Revenue Required to Fund Expenses:	12.71	25.42	38.12	50.83	63.54
16	Subtotal:	84.90	177.73	279.29	390.49	512.33
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	88.90	186.10	292.45	408.89	536.47

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Osceola / Tropical Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	7.41	97.00	194.96	302.15	419.52	
2	February	14.82	105.10	203.82	311.85	430.15	
3	March	22.23	113.20	212.69	321.56	440.76	
4	April	29.63	121.30	221.55	331.26	451.42	
5	May	37.04	129.40	230.41	340.96	462.05	
6	June	44.45	137.50	239.27	350.67	472.68	
7	July	51.86	145.60	248.14	360.37	483.31	
8	August	59.27	153.70	257.00	370.08	493.94	
9	September	68.68	161.60	265.86	379.78	504.57	
10	October	74.09	169.90	274.72	389.48	515.20	
11	November	81.49	178.00	283.58	399.19	525.84	
12	December	88.90	166.10	292.45	408.89	536.47	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 List of Information Imputed into Calculations

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	664
2		
3	Number of Future Customers (ERCs)	17
4		
5	Annual Depreciation Expense	60
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	25
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.35%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 1 of 3
 Preparer: Bliss

	(1)	(2)
Line No.	Description	Water Transmission & Distribution
1	Cost of Qualifying Assets:	664
2	Divided By Future ERC:	17
3	Cost/ERC:	39.06
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	4.03
6	Annual Reduction in Return:	0.36
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	60
17	Future ERC's:	17
18	Annual Depr. Cost per ERC:	3.53
19	Annual Property Tax Expense:	25
	Future ERC's:	17
20	Annual Prop. Tax per ERC:	1.47
24	Other Costs:	0
25	Future ERC's:	17
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	2,558	A-5 (W)
2	Accumulated Depreciation	(1,894)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$664	
6	Remaining ERC's	17	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$39.06	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	60	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$60	
12	Remaining ERC's	17	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$3.53	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Lake / Valencia Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 340
2	Non-Used and Useful Percent	[2] 5.00%
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 17

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Lake / Valencia Terrace**
Docket No.: **950495-WS**
Schedule Year Ended: **12/31/96**
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-3(W)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.53	3.53	3.53	3.53	3.53
3	Unfunded Property Tax:	1.47	1.47	1.47	1.47	1.47
4	Subtotal Unfunded Annual Expense:	5.00	5.00	5.00	5.00	5.00
5	Unfunded Expenses Prior Year:	0.00	5.00	10.00	15.00	20.00
6	Total Unfunded Expenses:	5.00	10.00	15.00	20.00	25.00
7	Return on Expenses Current Year:	0.52	0.52	0.52	0.52	0.52
8	Return on Expenses Prior Year:	0.00	0.52	1.03	1.55	2.06
9	Return on Plant Current Year:	4.03	3.67	3.30	2.94	2.57
10	Earnings Prior Year:	0.00	4.03	8.63	13.85	19.77
11	Compound Earnings from Prior Year:	0.00	0.42	0.89	1.43	2.04
12	Total Compounded Earnings:	4.03	6.63	13.85	19.77	26.45
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	5.24	11.21	18.00	25.69	34.37
15	Revenue Required to Fund Expenses:	5.00	10.00	15.00	20.00	25.00
16	Subtotal:	10.24	21.21	33.00	45.69	59.37
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	10.72	22.21	34.56	47.84	62.16

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
<u>Water Transmission & Distribution</u>						
Line No.	Month	1997	1998	1999	2000	2001
1	January	0.89	11.68	23.24	35.66	49.04
2	February	1.79	12.64	24.27	36.77	50.23
3	March	2.68	13.59	25.30	37.88	51.42
4	April	3.57	14.55	26.33	38.99	52.62
5	May	4.47	15.51	27.36	40.09	53.61
6	June	5.36	16.47	26.39	41.20	55.00
7	July	6.25	17.42	29.41	42.31	56.20
8	August	7.15	18.38	30.44	43.41	57.39
9	September	8.04	19.34	31.47	44.52	58.58
10	October	6.93	20.30	32.50	45.63	59.78
11	November	9.83	21.25	33.53	46.74	60.97
12	December	10.72	22.21	34.56	47.84	62.16

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: SSU / Lake / Venetian Village
 Docket No.: 950495-WS
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	844
2		
3	Number of Future Customers (ERCs)	78
4		
5	Annual Depreciation Expense	26
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	13
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.34%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: **SSU / Lake / Venetian Village**
Docket No.: 950495-WS
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Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Water Transmission & Distribution
Description	
1 Cost of Qualifying Assets:	844
2 Divided By Future ERC:	78
3 Cost/ERC:	10.85
4 Multiply By Rate of Return:	10.32%
5 Annual Return Per ERC:	1.12
6 Annual Reduction in Return:	0.04
7 (Annual Depreciation Expense	
8 per ERC Times Rate of Return)	
9 Effective Federal Tax Rate:	33.075%
10 State Tax Rate:	5.500%
11 Total Tax Rate:	38.575%
21 Weighted Cost of Equity:	4.92%
22 Divided by Rate of Return:	10.32%
23 % of Equity in Return:	47.67%
12 Effective Tax on Return:	18.39%
13 (Equity % Times Tax Rate)	
14 Provision For Tax:	29.94%
15 (Tax on Return/(1-Total Tax Rate))	
16 Annual Depreciation Expense:	28
17 Future ERC's:	78
18 Annual Depr. Cost per ERC:	0.36
19 Annual Property Tax Expense:	13
Future ERC's:	78
20 Annual Prop. Tax per ERC:	0.17
24 Other Costs:	0
25 Future ERC's:	78
26 Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

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Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	1,195	A-5 (W)
2	Accumulated Depreciation	(351)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$844	
6	Remaining ERC's	78	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$10.85	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	28	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$28	
12	Remaining ERC's	78	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.36	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Lake / Venetian Village**
 Docket No.: 950495-WS
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FPSC
 Schedule: G-2(W)
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 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	[1] 223
2	Non-Used and Useful Percent	[2] <u>34.87%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 78

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Calculation of Annual Carrying Costs Per ERC Per Year

Company: **SSU / Lake / Venetian Village**
 Docket No.: 950495-WS
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 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.36	0.36	0.36	0.36	0.36
3	Unfunded Property Tax:	0.17	0.17	0.17	0.17	0.17
4	Subtotal Unfunded Annual Expense:	0.53	0.53	0.53	0.53	0.53
5	Unfunded Expenses Prior Year:	0.00	0.53	1.05	1.56	2.11
6	Total Unfunded Expenses:	0.53	1.05	1.56	2.11	2.64
7	Return on Expenses Current Year:	0.05	0.05	0.05	0.05	0.05
8	Return on Expenses Prior Year:	0.00	0.05	0.11	0.16	0.22
9	Return on Plant Current Year:	1.12	1.08	1.05	1.01	0.97
10	Earnings Prior Year:	0.00	1.12	2.37	3.77	5.33
11	Compound Earnings from Prior Year:	0.00	0.12	0.24	0.39	0.55
12	Total Compounded Earnings:	1.12	2.37	3.77	5.33	7.07
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	1.46	3.08	4.90	6.93	9.19
15	Revenue Required to Fund Expenses:	0.53	1.05	1.56	2.11	2.64
16	Subtotal:	1.98	4.14	6.48	9.04	11.83
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	2.08	4.33	6.79	9.47	12.38

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Lake / Venetian Village
 Docket No.: 950495-WS
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.17	2.26	4.54	7.01	9.71	
2	February	0.35	2.45	4.74	7.24	9.95	
3	March	0.52	2.64	4.95	7.46	10.20	
4	April	0.69	2.83	5.15	7.68	10.44	
5	May	0.87	3.02	5.36	7.90	10.68	
6	June	1.04	3.20	5.56	8.13	10.93	
7	July	1.21	3.39	5.77	8.35	11.17	
8	August	1.38	3.58	5.97	8.57	11.41	
9	September	1.56	3.77	6.18	8.80	11.66	
10	October	1.73	3.96	6.38	9.02	11.90	
11	November	1.90	4.15	6.58	9.24	12.14	
12	December	2.08	4.33	6.79	9.47	12.38	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Putnam / Welaka/Saratoga Harbour
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 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	7,850
2		
3	Number of Future Customers (ERCs)	114
4		
5	Annual Depreciation Expense	285
8		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	228
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Weleka/Saratoga Harbour
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

Line No.	(1) Description	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets:	7,850
2	Divided By Future ERC:	114
3	Cost/ERC:	68.59
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	7.08
6	Annual Reduction in Return:	0.26
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	285
17	Future ERC's:	114
18	Annual Depr. Cost per ERC:	2.49
19	Annual Property Tax Expense:	226
	Future ERC's:	114
20	Annual Prop. Tax per ERC:	1.99
24	Other Costs:	0
25	Future ERC's:	114
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
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 Preparer: Bliss

Company: SSU / Putnam / Welaka/Saratoga Harbour
 Docket No.: 950495-WS
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 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	12,236	A-5 (W)
2	Accumulated Depreciation	(4,386)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$7,850	
6	Remaining ERC's	114	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$68.59	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	285	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$285	
12	Remaining ERC's	114	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$2.49	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Putnam / Welaka/Seratoge Harbour
 Docket No.: 950495-WS
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 Interim Final
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Water Transmission & Distribution
1	Total Lots	[1] 249
2	Non-Used and Useful Percent	[2] <u>45.96%</u>
3	Remaining ERC's/Lots Associated With AFPI Charge	[3] 114

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Putnam / Welaka/Saratoga Harbour
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	2.49	2.49	2.49	2.49	2.49
3	Unfunded Property Tax:	1.99	1.99	1.99	1.99	1.99
4	Subtotal Unfunded Annual Expense:	4.48	4.48	4.48	4.48	4.48
5	Unfunded Expenses Prior Year:	0.00	4.48	6.97	13.45	17.93
6	Total Unfunded Expenses:	4.48	8.97	13.45	17.93	22.42
7	Return on Expenses Current Year:	0.46	0.48	0.48	0.48	0.46
8	Return on Expenses Prior Year:	0.00	0.46	0.93	1.39	1.85
9	Return on Plant Current Year:	7.08	6.62	6.56	6.31	6.05
10	Earnings Prior Year:	0.00	7.08	15.09	24.14	34.33
11	Compound Earnings from Prior Year:	0.00	0.73	1.56	2.49	3.54
12	Total Compounded Earnings:	7.08	15.09	24.14	34.33	45.77
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	9.20	19.61	31.37	44.61	59.48
15	Revenue Required to Fund Expenses:	4.48	8.97	13.45	17.93	22.42
16	Subtotal:	13.68	28.58	44.82	62.54	81.89
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	14.33	29.93	46.93	65.49	85.75

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(W)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Putnam / Welaka/Saratoga Harbour
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 Schedule Year Ended: 12/31/96
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 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		PROPOSED TOTAL WATER TRANSMISSION AND DISTRIBUTION					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.19	15.63	31.34	42.57	42.57	
2	February	2.39	16.93	32.76	42.57	42.57	
3	March	3.58	18.23	34.18	42.57	42.57	
4	April	4.78	19.53	35.59	42.57	42.57	
5	May	5.97	20.83	37.01	42.57	42.57	
6	June	7.16	22.13	38.43	42.57	42.57	
7	July	8.36	23.43	39.85	42.57	42.57	
8	August	9.55	24.73	41.26	42.57	42.57	
9	September	10.74	26.03	42.57	42.57	42.57	
10	October	11.94	27.33	42.57	42.57	42.57	
11	November	13.13	28.63	42.57	42.57	42.57	
12	December	14.33	29.93	42.57	42.57	42.57	

Note: The Company has proposed to cap the total water AFPI rate at \$750 for Conventional Treatment plants and \$1,500 for Reverse Osmosis Treatment Plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Water Treatment Plant and Water Transmission and Distribution AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Putnam / Welaka/Saratoga Harbour
 Docket No.: 950495-WS
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FPSC
 Schedule: G-4 (W)
 Page 2 of 2
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.19	15.63	31.34	48.48	67.18	
2	February	2.39	16.93	32.76	50.02	68.86	
3	March	3.58	18.23	34.18	51.57	70.55	
4	April	4.78	19.53	35.59	53.12	72.24	
5	May	5.97	20.83	37.01	54.66	73.93	
6	June	7.16	22.13	38.43	56.21	75.62	
7	July	8.36	23.43	39.85	57.76	77.31	
8	August	9.55	24.73	41.26	59.30	79.00	
9	September	10.74	26.03	42.66	60.85	80.69	
10	October	11.94	27.33	44.10	62.39	82.38	
11	November	13.13	28.63	45.51	63.94	84.06	
12	December	14.33	29.93	46.93	65.49	85.75	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed Into Calculations

Company: **SSU / Putnam / Wootens**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
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 Simple Ave. 13 Month Ave.
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FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	678
2		
3	Number of Future Customers (ERCs)	25
4		
5	Annual Depreciation Expense	19
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	3
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.30%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Wootens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
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Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

Line No.	(1) Description	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets:	678
2	Divided By Future ERC:	25
3	Cost/ERC:	26.75
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	2.76
6	Annual Reduction in Return:	0.08
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	19
17	Future ERC's:	25
18	Annual Depr. Cost per ERC:	0.75
19	Annual Property Tax Expense:	3
	Future ERC's:	25
20	Annual Prop. Tax per ERC:	0.12
24	Other Costs:	0
25	Future ERC's:	25
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / Wootens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

	(1)	(2)	(3)
Line No.	Description	Water Transmission & Distribution	Supporting Schedule
NET WATER PLANT			
1	Plant In Service	827	A-5 (W)
2	Accumulated Depreciation	(149)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$678	
6	Remaining ERC's	25	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$26.75	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	19	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$19	
12	Remaining ERC's	25	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$0.75	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: SSU / Putnam / Wootena
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Water Transmission & Distribution
1	Total Lots	52
2	Non-Used and Useful Percent	48.75%
3	Remaining ERC's/Lots Associated With AFPI Charge	25

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Calculation of Annual Carrying Costs Per ERC Per Year

Company: **BSU / Putnam / Wootens**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.75	0.75	0.75	0.75	0.75
3	Unfunded Property Tax:	0.12	0.12	0.12	0.12	0.12
4	Subtotal Unfunded Annual Expense:	0.87	0.87	0.87	0.87	0.87
5	Unfunded Expenses Prior Year:	0.00	0.87	1.74	2.60	3.47
6	Total Unfunded Expenses:	0.87	1.74	2.60	3.47	4.34
7	Return on Expenses Current Year:	0.09	0.09	0.09	0.09	0.09
8	Return on Expenses Prior Year:	0.00	0.09	0.18	0.27	0.36
9	Return on Plant Current Year:	2.76	2.68	2.61	2.53	2.45
10	Earnings Prior Year:	0.00	2.76	5.82	9.20	12.95
11	Compound Earnings from Prior Year:	0.00	0.28	0.60	0.95	1.34
12	Total Compounded Earnings:	2.76	5.82	9.20	12.95	17.09
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	3.59	7.56	11.96	16.83	22.21
15	Revenue Required to Fund Expenses:	0.87	1.74	2.60	3.47	4.34
16	Subtotal:	4.45	9.29	14.56	20.30	26.55
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	4.66	9.73	15.25	21.25	27.80

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
 Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Putnam / Wootens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.39	5.09	10.19	15.75	21.80	
2	February	0.78	5.51	10.65	16.25	22.34	
3	March	1.17	5.93	11.11	16.75	22.89	
4	April	1.55	6.35	11.57	17.25	23.44	
5	May	1.94	6.78	12.03	17.75	23.98	
6	June	2.33	7.20	12.49	18.25	24.53	
7	July	2.72	7.62	12.95	18.75	25.07	
8	August	3.11	8.04	13.41	19.25	25.62	
9	September	3.50	8.47	13.87	19.75	26.17	
10	October	3.89	8.89	14.33	20.25	26.71	
11	November	4.28	9.31	14.79	20.75	27.26	
12	December	4.66	9.73	15.25	21.25	27.80	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

List of Information Imputed into Calculations

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-1(W)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Water Transmission & Distribution
1	Cost of Qualifying Assets (Non-Used and Useful)	4,145
2		
3	Number of Future Customers (ERCs)	94
4		
5	Annual Depreciation Expense	123
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	52
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.34%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (W).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION
Calculation of Carrying Costs for Each ERC

Company: **SSU / Pasco / Zephyr Shores**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
Conventional Reverse Osmosis

FPSC
Schedule: G-2(W)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
	Water Transmission & Distribution
1	Cost of Qualifying Assets: 4,145
2	Divided By Future ERC: 94
3	Cost/ERC: 43.88
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 4.53
6	Annual Reduction in Return: 0.13
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 123
17	Future ERC's: 94
18	Annual Depr. Cost per ERC: 1.30
19	Annual Property Tax Expense: 52
	Future ERC's: 94
20	Annual Prop. Tax per ERC: 0.55
24	Other Costs: 0
25	Future ERC's: 94
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(W)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 950495-WS
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 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	(1) Description	(2) Water Transmission & Distribution	(3) Supporting Schedules
NET WATER PLANT			
1	Plant in Service	5,266	A-5 (W)
2	Accumulated Depreciation	(1,121)	A-9 (W)
3	CIAC	0	A-12 (W)
4	Accumulated Amortization of CIAC	<u>0</u>	A-14 (W)
5	NET QUALIFYING ASSETS	\$4,145	
6	Remaining ERC's	94	G-2(W) page 3 of 3
7	REMAINING COST PER ERC	\$43.88	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	123	B-13 (W)
10	Annual Amortization of CIAC	<u>0</u>	B-13 (W)
11	NET DEPRECIATION EXPENSE	\$123	
12	Remaining ERC's	94	G-2(W) page 3 of 3
13	REMAINING COST PER ERC	\$1.30	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Remaining ERCs

Company: **SSU / Pasco / Zephyr Shores**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-2(W)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Water Transmission & Distribution
1	Total Lots	647
2	Non-Used and Useful Percent	14.60%
3	Remaining ERC's/Lots Associated With AFPI Charge	94

Footnotes:

- [1] From Schedule F-7(W) for distribution system.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Calculation of Annual Carrying Costs Per ERC Per Year

Company: SSU / Pacco / Zephyr Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-3(W)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Water Transmission & Distribution						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	1.30	1.30	1.30	1.30	1.30
3	Unfunded Property Tax:	0.55	0.55	0.55	0.55	0.55
4	Subtotal Unfunded Annual Expense:	1.85	1.85	1.85	1.85	1.85
5	Unfunded Expenses Prior Year:	0.00	1.85	3.71	5.56	7.41
6	Total Unfunded Expenses:	1.85	3.71	5.56	7.41	9.26
7	Return on Expenses Current Year:	0.19	0.19	0.19	0.19	0.19
8	Return on Expenses Prior Year:	0.00	0.19	0.38	0.57	0.76
9	Return on Plant Current Year:	4.53	4.39	4.26	4.13	3.99
10	Earnings Prior Year:	0.00	4.53	9.58	15.21	21.48
11	Compound Earnings from Prior Year:	0.00	0.47	0.99	1.57	2.22
12	Total Compounded Earnings:	4.53	9.58	15.21	21.48	28.45
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	5.88	12.45	19.77	27.91	36.97
15	Revenue Required to Fund Expenses:	1.85	3.71	5.56	7.41	9.26
16	Subtotal:	7.74	16.15	25.32	35.32	48.23
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	8.10	16.92	26.52	36.99	48.41

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - WATER TRANSMISSION AND DISTRIBUTION

Schedule of Monthly Carrying Charges Per ERC Per Year

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

FPSC
 Schedule: G-4(W)
 Page 1 of 1
 Preparer: Bliss

		(1)	(2)	(3)	(4)	(5)	(6)
		Water Transmission & Distribution					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.68	8.84	17.72	27.39	37.94	
2	February	1.35	9.57	18.52	28.26	38.89	
3	March	2.03	10.31	19.32	29.13	39.84	
4	April	2.70	11.04	20.12	30.01	40.80	
5	May	3.38	11.77	20.92	30.88	41.75	
6	June	4.05	12.51	21.72	31.75	42.70	
7	July	4.73	13.24	22.52	32.62	43.65	
8	August	5.40	13.98	23.32	33.50	44.60	
9	September	6.08	14.71	24.12	34.37	45.56	
10	October	6.75	15.45	24.92	35.24	46.51	
11	November	7.43	16.18	25.72	36.11	47.46	
12	December	8.10	16.92	26.52	36.99	48.41	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Nassau / Amelia Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)
Line No:	Listing Information		Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)		142,965
2			
3	Number of Future Customers (ERCs)		155
4			
5	Annual Depreciation Expense		8,395
6			
7	Rate of Return		10.32%
8			
9	Weighted Cost of Equity		4.92%
10			
11	Federal Income Tax Rate		35.00%
12			
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))		33.075%
14			
15	State Income Tax Rate		5.50%
16			
17	Gross Receipt Tax Rate		4.50%
18			
19	Annual Property Tax (2)		2,657
20			
21	Other Costs		0
22			
23	Composite Depreciation Rate of Assets (1)		3.42%
24			
25	Beginning Date for Accrual of AFPI Charge		1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: **SSU / Nassau / Amelia Island**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Collection Plant
1	Cost of Qualifying Assets:	142,965
2	Divided By Future ERC:	155
3	Cost/ERC:	919.86
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	94.93
6	Annual Reduction in Return:	5.57
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	8,395
17	Future ERC's:	155
18	Annual Depr. Cost per ERC:	54.01
19	Annual Property Tax Expense:	2,657
	Future ERC's:	155
20	Annual Prop. Tax per ERC:	17.09
24	Other Costs:	0
25	Future ERC's:	155
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Nassau / Amelia Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	142,965
2		
3	Number of Future Customers (ERCs)	155
4		
5	Annual Depreciation Expense	8,395
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	2,657
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.42%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Nassau / Amelia Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Collection Plant
1	Cost of Qualifying Assets:	142,965
2	Divided By Future ERC:	155
3	Cost/ERC:	919.86
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	94.93
6	Annual Reduction in Return:	5.57
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	16.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	8,395
17	Future ERC's:	155
18	Annual Depr. Cost per ERC:	54.01
19	Annual Property Tax Expense:	2,657
	Future ERC's:	155
20	Annual Prop. Tax per ERC:	17.09
24	Other Costs:	0
25	Future ERC's:	155
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(S)
Page 2 of 3
Preparer: Bitss

Company: SSU / Nassau / Amelia Island
Docket No.: 050495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Avs. 13 Month Avs.
FPSC Uniform FPSC Non-uniform Non FPSC

(1)	(2)	(3)
Line No.	Description	Supporting Schedule
	NET WATER PLANT	
1	Plant in Service	A-6 (S)
2	Accumulated Depreciation	A-10 (S)
3	CIAC	A-12 (S)
4	Accumulated Amortization of CIAC	A-14 (S)
5	NET QUALIFYING ASSETS	
6	Remaining ERC's	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	
8	NET ANNUAL DEPRECIATION EXPENSE	
9	Depreciation	B-14 (S)
10	Annual Amortization of CIAC	B-14 (S)
11	NET DEPRECIATION EXPENSE	
12	Remaining ERC's	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Nassau / Amelia Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2)	Sewer Collection Plant
1	Total Lots	[1]	2,467
2	Non-Used and Useful Percent	[2]	6.30%
3	Remaining Lots Associated With AFPI Charge	[3]	155.421

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Nassau / Amelia Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	54.01	54.01	54.01	54.01	54.01
3	Unfunded Property Tax:	17.09	17.09	17.09	17.09	17.09
4	Subtotal Unfunded Annual Expense:	71.11	71.11	71.11	71.11	71.11
5	Unfunded Expenses Prior Year:	0.00	71.11	142.22	213.33	284.43
6	Total Unfunded Expenses:	71.11	142.22	213.33	284.43	355.54
7	Return on Expenses Current Year:	7.34	7.34	7.34	7.34	7.34
8	Return on Expenses Prior Year:	0.00	7.34	14.68	22.02	29.35
9	Return on Plant Current Year:	94.93	89.35	83.78	78.21	72.63
10	Earnings Prior Year:	0.00	94.93	201.42	320.66	453.98
11	Compound Earnings from Prior Year:	0.00	9.80	20.79	33.09	48.85
12	Total Compounded Earnings:	94.93	201.42	320.66	453.98	602.81
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	123.35	261.72	416.67	589.90	783.29
15	Revenue Required to Fund Expenses:	71.11	142.22	213.33	284.43	355.54
16	Subtotal:	194.46	403.94	629.99	874.33	1,138.84
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	203.62	422.97	659.68	915.53	1,192.50

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Nassau / Amelia Island
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
PROPOSED SEWER COLLECTION							
Line No.	Month	1997	1998	1999	2000	2001	
1	January	16.97	221.90	442.70	681.00	927.48	
2	February	33.94	240.18	462.43	702.32	927.48	
3	March	50.91	258.46	482.15	723.64	927.48	
4	April	67.87	276.74	501.88	744.96	927.48	
5	May	84.84	295.02	521.60	768.28	927.48	
6	June	101.81	313.30	541.33	787.60	927.48	
7	July	118.78	331.58	561.05	808.92	927.48	
8	August	135.75	349.86	580.78	830.25	927.48	
9	September	152.72	368.14	600.50	851.57	927.48	
10	October	169.69	386.42	620.23	872.89	927.48	
11	November	186.65	404.69	639.95	894.21	927.48	
12	December	203.62	422.97	659.68	915.53	927.48	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4 (S)
 Page 2 of 2
 Preparer: Bliss

Company: SSU / Nassau / Amelle Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	16.97	221.80	442.70	681.00	938.61	
2	February	33.94	240.18	462.43	702.32	961.69	
3	March	50.91	258.46	462.15	723.64	984.77	
4	April	67.87	276.74	501.88	744.96	1,007.85	
5	May	84.84	295.02	521.60	766.28	1,030.93	
6	June	101.81	313.30	541.33	787.60	1,054.01	
7	July	118.78	331.58	561.05	808.92	1,077.09	
8	August	135.75	349.86	580.78	830.25	1,100.17	
9	September	152.72	368.14	600.50	651.57	1,123.26	
10	October	169.69	386.42	620.23	872.89	1,146.34	
11	November	186.65	404.69	639.95	894.21	1,169.42	
12	December	203.62	422.97	659.68	915.53	1,192.50	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	14,614
2		
3	Number of Future Customers (ERCs)	79
4		
5	Annual Depreciation Expense	929
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	515
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.45%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: SSU / Citrus / Apache Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

	(1)	(2)
Line No.	Description	Sewer Collection Plant
1	Cost of Qualifying Assets:	14,614
2	Divided By Future ERC:	79
3	Cost/ERC:	185.05
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	19.10
6	Annual Reduction in Return:	1.21
7	(Annual Depreciation Expense	=====
8	par ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
12	Effective Tax on Return:	16.39%
13	(Equity % Times Tax Rate)	=====
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	=====
16	Annual Depreciation Expense:	929
17	Future ERC's:	79
18	Annual Depr. Cost per ERC:	11.76
19	Annual Property Tax Expense:	515
	Future ERC's:	79
20	Annual Prop. Tax per ERC:	6.52
24	Other Costs:	0
25	Future ERC's:	79
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant In Service	26,916	A-6 (S)
2	Accumulated Depreciation	(12,302)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$14,614	
6	Remaining ERC's	79	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$185.05	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	929	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$929	
12	Remaining ERC's	79	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$11.76	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	{1} 195
2	Non-Used and Useful Percent	{2} 40.50%
3	Remaining Lots Associated With AFPI Charge	{3} 78.975

Footnotes:

- {1} From Schedule F-7(S) for collection plant.
- {2} Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- {3} Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	11.76	11.76	11.76	11.76	11.76
3	Unfunded Property Tax:	6.52	6.52	8.52	6.52	6.52
4	Subtotal Unfunded Annual Expense:	18.28	18.28	18.28	18.28	18.28
5	Unfunded Expenses Prior Year:	0.00	18.28	36.56	54.84	73.12
6	Total Unfunded Expenses:	18.28	36.56	54.84	73.12	91.40
7	Return on Expenses Current Year:	1.89	1.89	1.89	1.89	1.69
8	Return on Expenses Prior Year:	0.00	1.89	3.77	5.66	7.55
9	Return on Plant Current Year:	19.10	17.88	18.67	15.45	14.24
10	Earnings Prior Year:	0.00	19.10	40.84	65.49	93.37
11	Compound Earnings from Prior Year:	0.00	1.97	4.21	6.76	9.64
12	Total Compounded Earnings:	19.10	40.84	65.49	93.37	124.79
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	24.81	53.08	85.10	121.32	162.15
15	Revenue Required to Fund Expenses:	18.28	36.56	54.84	73.12	91.40
16	Subtotal:	43.09	89.62	139.94	194.44	253.55
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	45.12	93.84	146.53	203.60	265.49

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Lins No.	Month	1997	1998	1999	2000	2001	
1	January	3.78	49.18	98.24	151.29	208.78	
2	February	7.52	53.24	102.63	156.04	213.91	
3	March	11.28	57.30	107.02	160.80	219.07	
4	April	15.04	61.36	111.41	165.55	224.23	
5	May	18.80	65.42	115.80	170.31	229.39	
6	June	22.56	69.48	120.19	175.07	234.55	
7	July	28.32	73.54	124.58	179.82	239.70	
8	August	30.08	77.60	128.97	184.58	244.86	
9	September	33.84	81.66	133.36	189.33	250.02	
10	October	37.60	85.72	137.75	194.09	255.18	
11	November	41.36	89.78	142.14	198.84	260.33	
12	December	45.12	93.84	148.53	203.60	265.49	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
List of Information Imputed into Calculations

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	8,840
2		
3	Number of Future Customers (ERCs)	16
4		
5	Annual Depreciation Expense	427
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	143
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.40%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Description
	Sewer Collection Plant
1	Cost of Qualifying Assets: 8,840
2	Divided By Future ERC: 16
3	Cost/ERC: 536.02
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 55.32
6	Annual Reduction in Return: 2.67
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 427
17	Future ERC's: 16
18	Annual Depr. Cost per ERC: 25.89
19	Annual Property Tax Expense: 143
	Future ERC's: 16
20	Annual Prop. Tax per ERC: 8.65
24	Other Costs: 0
25	Future ERC's: 16
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / Beecher's Point
 Docket No.: 850485-WS
 Schedule Year End: 12/31/86
 Interim Final
 Historical Projected
 Simple Avs. 13 Month Avs.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	Description	(1)	(2)	(3)
Line No.	Description		Sewer Collection Plant	Supporting Schedule
NET WATER PLANT				
1	Plant in Service		12,555	A-6 (S)
2	Accumulated Depreciation		(3,715)	A-10 (S)
3	CIAC		0	A-12 (S)
4	Accumulated Amortization of CIAC		0	A-14 (S)
5	NET QUALIFYING ASSETS		\$8,840	
6	Remaining ERC's		16	G-2(S) page 3 of 3
7	REMAINING COST PER ERC		\$536.02	
NET ANNUAL DEPRECIATION EXPENSE				
9	Depreciation		427	B-14 (S)
10	Annual Amortization of CIAC		0	B-14 (S)
11	NET DEPRECIATION EXPENSE		\$427	
12	Remaining ERC's		16	G-2(S) page 3 of 3
13	REMAINING COST PER ERC		\$25.99	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Putnam / Beecher's Point**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

(1)	(2)
Line No:	Sewer Collection Plant
Description	Plant
1 Total Lots	62
2 Non-Used and Useful Percent	26.60%
3 Remaining Lots Associated With AFPI Charge	16.492

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	25.89	25.89	25.89	25.89	25.89
3	Unfunded Property Tax:	8.65	8.65	8.65	8.65	8.65
4	Subtotal Unfunded Annual Expense:	34.55	34.55	34.55	34.55	34.55
5	Unfunded Expenses Prior Year:	0.00	34.55	69.09	103.64	138.18
6	Total Unfunded Expenses:	34.55	69.09	103.64	138.18	172.73
7	Return on Expenses Current Year:	3.57	3.57	3.57	3.57	3.57
8	Return on Expenses Prior Year:	0.00	3.57	7.13	10.70	14.26
9	Return on Plant Current Year:	55.32	52.65	49.97	47.30	44.83
10	Earnings Prior Year:	0.00	55.32	117.24	186.44	263.67
11	Compound Earnings from Prior Year:	0.00	5.71	12.10	19.24	27.21
12	Total Compounded Earnings:	55.32	117.24	186.44	263.67	349.78
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	71.88	152.34	242.26	342.62	454.50
15	Revenue Required to Fund Expenses:	34.55	69.09	103.64	138.18	172.73
16	Subtotal:	106.42	221.43	345.90	480.80	627.23
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	111.44	231.88	362.19	503.46	656.78

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	9.29	121.47	242.72	373.97	516.24	
2	February	18.57	131.51	253.58	385.74	529.01	
3	March	27.86	141.55	264.45	397.51	541.79	
4	April	37.15	151.58	275.31	409.28	554.57	
5	May	46.43	161.62	286.17	421.05	587.34	
6	June	55.72	171.65	297.03	432.83	580.12	
7	July	65.01	181.69	307.89	444.60	592.90	
8	August	74.29	191.72	318.75	456.37	605.68	
9	September	83.58	201.76	329.81	468.14	618.45	
10	October	92.87	211.79	340.47	479.91	631.23	
11	November	102.15	221.83	351.33	491.69	644.01	
12	December	111.44	231.88	362.19	503.48	656.78	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

Company: SSU / Charlotte/Lee / Burnt Store

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim [] Final [x]

Historical [] Projected [x]

Simple Ave. [] 13 Month Ave. [x]

FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

FPSC

Schedule: G-1(S)

Page 1 of 1

Preparer: Bliss

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	1,505,756
2		
3	Number of Future Customers (ERCs)	3,895
4		
5	Annual Depreciation Expense	54,897
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	64,786
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.41%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.

(2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: **BSU / Charlotte/Lee / Burnt Store**
 Docket No.: **950495-WS**
 Schedule Year Ended: **12/31/96**
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Description
	Sewer Collection Plant
1	Cost of Qualifying Assets: 1,505,756
2	Divided By Future ERC: 3,895
3	Cost/ERC: 386.60
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 39.90
6	Annual Reduction in Return: 1.45
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 54,897
17	Future ERC's: 3,895
18	Annual Depr. Cost per ERC: 14.09
19	Annual Property Tax Expense: 84,788
	Future ERC's: 3,895
20	Annual Prop. Tax per ERC: 21.77
24	Other Costs: 0
25	Future ERC's: 3,895
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bilas

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 050495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

(1)	(2)	(3)	
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	4,312,863	A-6 (S)
2	Accumulated Depreciation	(1,193,354)	A-10 (S)
3	CIAC	(2,306,799)	A-12 (S)
4	Accumulated Amortization of CIAC	693,046	A-14 (S)
5	NET QUALIFYING ASSETS	\$1,505,756	
6	Remaining ERC's	3,895	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$368.60	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	103,754	B-14 (S)
10	Annual Amortization of CIAC	(48,857)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$54,897	
12	Remaining ERC's	3,895	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$14.09	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	{1} 4,347
2	Non-Used and Useful Percent	{2} <u>89.60%</u>
3	Remaining Lots Associated With AFPI Charge	{3} 3894.820

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	14.09	14.09	14.09	14.09	14.09
3	Unfunded Property Tax:	21.77	21.77	21.77	21.77	21.77
4	Subtotal Unfunded Annual Expense:	35.86	35.86	35.86	35.86	35.86
5	Unfunded Expenses Prior Year:	0.00	35.66	71.73	107.59	143.46
6	Total Unfunded Expenses:	35.86	71.73	107.59	143.46	179.32
7	Return on Expenses Current Year:	3.70	3.70	3.70	3.70	3.70
8	Return on Expenses Prior Year:	0.00	3.70	7.40	11.10	14.80
9	Return on Plant Current Year:	39.90	38.44	36.99	35.53	34.08
10	Earnings Prior Year:	0.00	39.90	86.16	139.44	200.47
11	Compound Earnings from Prior Year:	0.00	4.12	8.89	14.39	20.69
12	Total Compounded Earnings:	39.90	66.16	139.44	200.47	270.04
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	51.84	111.96	181.19	260.49	350.89
15	Revenue Required to Fund Expenses:	35.86	71.73	107.59	143.46	179.32
16	Subtotal:	87.71	183.68	286.78	403.95	530.21
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	91.84	192.34	302.39	422.98	555.20

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	7.65	100.21	201.51	312.44	434.00	
2	February	15.31	108.59	210.68	322.49	445.02	
3	March	22.96	118.96	219.85	332.54	456.04	
4	April	30.61	125.34	229.02	342.59	467.05	
5	May	38.27	133.71	238.19	352.64	478.07	
6	June	45.92	142.09	247.36	362.69	489.09	
7	July	53.57	150.46	256.54	372.74	500.11	
8	August	61.23	158.84	265.71	382.78	511.13	
9	September	68.88	167.21	274.88	392.83	522.14	
10	October	76.53	175.59	284.05	402.88	533.16	
11	November	84.19	183.96	293.22	412.93	544.18	
12	December	91.84	192.34	302.39	422.98	555.20	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	100,132
2		
3	Number of Future Customers (ERCs)	19
4		
5	Annual Depreciation Expense	3,616
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	2,606
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.15%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Collection Plant
1	Cost of Qualifying Assets:	100,132
2	Divided By Future ERC:	19
3	Cost/ERC:	5,340.37
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	551.13
6	Annual Reduction in Return:	19.90
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	3,616
17	Future ERC's:	19
18	Annual Depr. Cost per ERC:	192.85
19	Annual Property Tax Expense:	2,606
	Future ERC's:	19
20	Annual Prop. Tax per ERC:	139.01
24	Other Costs:	0
25	Future ERC's:	19
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 050495-WS
 Schedule Year Ended: 12/31/86
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	114,617	A-6 (S)
2	Accumulated Depreciation	(14,485)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$100,132	
6	Remaining ERC's	19	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$5,340.37	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	3,616	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$3,616	
12	Remaining ERC's	19	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$192.85	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCE

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim [] Final [x]
 Historical [] Projected [x]
 Simple Ave. [] 13 Month Ave. [x]
 FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 155
2	Non-Used and Useful Percent	[2] <u>12.10%</u>
3	Remaining Lots Associated With AFPI Charge	[3] 18.750

Footnotes:
 [1] From Schedule F-7(S) for collection plant.
 [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
 [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	192.85	192.85	192.85	192.85	192.85
3	Unfunded Property Tax:	139.01	139.01	139.01	139.01	139.01
4	Subtotal Unfunded Annual Expense:	331.87	331.87	331.87	331.87	331.87
5	Unfunded Expenses Prior Year:	0.00	331.87	663.73	995.60	1,327.46
8	Total Unfunded Expenses:	331.87	663.73	995.60	1,327.46	1,859.33
7	Return on Expenses Current Year:	34.25	34.25	34.25	34.25	34.25
8	Return on Expenses Prior Year:	0.00	34.25	68.50	102.75	136.99
9	Return on Plant Current Year:	551.13	531.22	511.32	491.42	471.52
10	Earnings Prior Year:	0.00	551.13	1,173.48	1,874.40	2,662.00
11	Compound Earnings from Prior Year:	0.00	56.88	121.10	193.44	274.72
12	Total Compounded Earnings:	551.13	1,173.48	1,874.40	2,662.00	3,545.23
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	718.13	1,524.81	2,435.58	3,458.99	4,606.66
15	Revenue Required to Fund Expenses:	331.87	663.73	995.60	1,327.46	1,859.33
16	Subtotal:	1,048.00	2,188.54	3,431.18	4,786.46	6,265.99
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	1,097.38	2,291.67	3,592.86	5,012.00	6,561.24

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		PROPOSED SEWER COLLECTION					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	91.45	750.00	750.00	750.00	750.00	
2	February	182.90	750.00	750.00	750.00	750.00	
3	March	274.34	750.00	750.00	750.00	750.00	
4	April	365.79	750.00	750.00	750.00	750.00	
5	May	457.24	750.00	750.00	750.00	750.00	
6	June	548.69	750.00	750.00	750.00	750.00	
7	July	640.14	750.00	750.00	750.00	750.00	
8	August	731.59	750.00	750.00	750.00	750.00	
9	September	750.00	750.00	750.00	750.00	750.00	
10	October	750.00	750.00	750.00	750.00	750.00	
11	November	750.00	750.00	750.00	750.00	750.00	
12	December	750.00	750.00	750.00	750.00	750.00	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4 (S)
 Page 2 of 2
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	91.45	1,196.90	2,400.10	3,711.12	5,141.10	
2	February	182.90	1,296.43	2,508.53	3,929.38	5,270.20	
3	March	274.34	1,395.95	2,616.97	3,947.65	5,399.31	
4	April	365.79	1,495.48	2,725.40	4,065.91	5,528.41	
5	May	457.24	1,595.00	2,833.83	4,184.17	5,657.52	
6	June	548.69	1,694.52	2,942.26	4,302.43	5,786.62	
7	July	640.14	1,794.05	3,050.70	4,420.69	5,915.72	
8	August	731.59	1,893.57	3,159.13	4,538.95	6,044.83	
9	September	823.03	1,993.10	3,267.56	4,657.21	6,173.93	
10	October	914.48	2,092.62	3,376.00	4,775.47	6,303.04	
11	November	1,005.93	2,192.14	3,484.43	4,893.74	6,432.14	
12	December	1,097.38	2,291.67	3,592.86	5,012.00	6,561.24	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Citrus Springs
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	241,690
2		
3	Number of Future Customers (ERCs)	397
4		
5	Annual Depreciation Expense	10,881
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	6,720
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.21%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: SSU / Citrus / Citrus Springs
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Sewer Collection Plant
Description	
1	Cost of Qualifying Assets: 241,890
2	Divided By Future ERC: 397
3	Cost/ERC: 608.93
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 62.84
6	Annual Reduction in Return: 2.83
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 10,881
17	Future ERC's: 397
18	Annual Depr. Cost per ERC: 27.41
19	Annual Property Tax Expense: 6,720
	Future ERC's: 397
20	Annual Prop. Tax per ERC: 16.93
24	Other Costs: 0
25	Future ERC's: 397
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Citrus Springs
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Collection Plant	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	356,616	A-6 (S)
2	Accumulated Depreciation	(98,676)	A-10 (S)
3	CIAC	(17,878)	A-12 (S)
4	Accumulated Amortization of CIAC	1,628	A-14 (S)
5	NET QUALIFYING ASSETS	\$241,690	
6	Remaining ERC's	397	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$608.93	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	11,463	B-14 (S)
10	Annual Amortization of CIAC	(582)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$10,881	
12	Remaining ERC's	397	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$27.41	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Citrus / Citrus Springs**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	1,084
2	Non-Used and Useful Percent	<u>36.82%</u>
3	Remaining Lots Associated With AFPI Charge	396.911

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Citrus / Citrus Springs
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	27.41	27.41	27.41	27.41	27.41
3	Unfunded Property Tax:	16.93	16.93	16.93	16.93	16.93
4	Subtotal Unfunded Annual Expense:	44.34	44.34	44.34	44.34	44.34
5	Unfunded Expenses Prior Year:	0.00	44.34	88.69	133.03	177.38
6	Total Unfunded Expenses:	44.34	88.69	133.03	177.38	221.72
7	Return on Expenses Current Year:	4.56	4.58	4.58	4.58	4.58
8	Return on Expenses Prior Year:	0.00	4.58	9.15	13.73	18.31
9	Return on Plant Current Year:	62.84	60.01	57.16	54.35	51.52
10	Earnings Prior Year:	0.00	62.84	133.91	214.07	304.25
11	Compound Earnings from Prior Year:	0.00	6.49	13.82	22.09	31.40
12	Total Compounded Earnings:	62.84	133.91	214.07	304.25	405.47
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	81.66	174.01	278.16	395.34	526.87
15	Revenue Required to Fund Expenses:	44.34	88.69	133.03	177.38	221.72
16	Subtotal:	126.00	262.70	411.20	572.71	748.59
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	131.94	275.08	430.57	599.70	783.87

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Citrus Springs
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	10.99	143.87	288.03	444.67	615.05	
2	February	21.99	155.79	300.99	458.76	630.40	
3	March	32.98	167.72	313.95	472.85	645.74	
4	April	43.98	179.65	328.91	486.95	661.09	
5	May	54.97	191.58	339.87	501.04	676.44	
6	June	65.97	203.51	352.82	515.14	691.78	
7	July	76.98	215.44	365.78	529.23	707.13	
8	August	87.96	227.36	378.74	543.32	722.48	
9	September	98.95	239.29	391.70	557.42	737.83	
10	October	109.95	251.22	404.66	571.51	753.17	
11	November	120.94	263.15	417.81	585.61	788.52	
12	December	131.94	275.08	430.57	599.70	783.87	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed Into Calculations

Company: **SSU / Charlotte / Deep Creek**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	45,982
2		
3	Number of Future Customers (ERCs)	3,708
4		
5	Annual Depreciation Expense	16,019
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	89,596
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.37%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: **SSU / Charlotte / Deep Creek**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

Line No.	(1) Description	(2) Sewer Collection Plant
1	Cost of Qualifying Assets:	45,982
2	Divided By Future ERC:	3,708
3	Cost/ERC:	12.40
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	1.28
6	Annual Reduction in Return:	0.45
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	16,019
17	Future ERC's:	3,708
18	Annual Depr. Cost per ERC:	4.32
19	Annual Property Tax Expense:	89,598
	Future ERC's:	3,708
20	Annual Prop. Tax per ERC:	24.16
24	Other Costs:	0
25	Future ERC's:	3,708
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

(1)	(2)	(3)	
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	4,455,037	A-6 (S)
2	Accumulated Depreciation	(1,265,744)	A-10 (S)
3	CIAC	(4,527,805)	A-12 (S)
4	Accumulated Amortization of CIAC	1,384,594	A-14 (S)
5	NET QUALIFYING ASSETS	\$45,982	
6	Remaining ERC's	3,708	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$12.40	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	105,651	B-14 (S)
10	Annual Amortization of CIAC	(89,632)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$16,019	
12	Remaining ERC's	3,708	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$4.32	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	{1} 7,285
2	Non-Used and Useful Percent	{2} <u>50.90%</u>
3	Remaining Lots Associated With AFPI Charge	{3} 3707.793

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Charlotta / Deep Creek
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.32	4.32	4.32	4.32	4.32
3	Unfunded Property Tax:	24.16	24.16	24.16	24.16	24.16
4	Subtotal Unfunded Annual Expense:	28.48	28.48	28.48	28.48	28.48
5	Unfunded Expenses Prior Year:	0.00	28.48	56.97	65.45	113.94
6	Total Unfunded Expenses:	28.48	56.97	65.45	113.94	142.42
7	Return on Expenses Current Year:	2.94	2.94	2.94	2.94	2.94
8	Return on Expenses Prior Year:	0.00	2.94	5.88	8.82	11.76
9	Return on Plant Current Year:	1.26	0.83	0.39	(0.06)	(0.50)
10	Earnings Prior Year:	0.00	1.26	5.19	11.99	21.99
11	Compound Earnings from Prior Year:	0.00	0.13	0.54	1.24	2.27
12	Total Compounded Earnings:	1.26	5.19	11.99	21.99	35.51
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	1.66	6.74	15.58	28.57	46.14
15	Revenue Required to Fund Expenses:	28.48	56.97	85.45	113.94	142.42
16	Subtotal:	30.15	63.71	101.03	142.51	188.56
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	31.57	66.71	105.79	149.22	197.45

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT							
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.63	34.50	69.97	109.41	153.24	
2	February	5.28	37.42	73.22	113.03	157.26	
3	March	7.89	40.35	76.48	118.65	161.28	
4	April	10.52	43.28	79.74	120.27	165.30	
5	May	13.15	46.21	82.99	123.89	169.32	
6	June	15.78	49.14	88.25	127.51	173.34	
7	July	18.41	52.07	89.51	131.13	177.35	
8	August	21.05	55.00	92.76	134.75	181.37	
9	September	23.68	57.92	96.02	138.36	185.39	
10	October	26.31	60.85	99.28	141.98	189.41	
11	November	28.94	63.78	102.53	145.60	193.43	
12	December	31.57	66.71	105.79	149.22	197.45	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
Schedule: G-1(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	5,063
2		
3	Number of Future Customers (ERCs)	47
4		
5	Annual Depreciation Expense	640
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	27
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.61%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
(2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: **SSU / Volusia / Enterprise**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Sewer Collection Plant
Description	
1 Cost of Qualifying Assets:	5,063
2 Divided By Future ERC:	47
3 Cost/ERC:	106.72
4 Multiply By Rate of Return:	10.32%
5 Annual Return Per ERC:	11.01
6 Annual Reduction in Return:	1.39
7 (Annual Depreciation Expense	
8 per ERC Times Rate of Return)	
9 Effective Federal Tax Rate:	33.075%
10 State Tax Rate:	5.500%
11 Total Tax Rate:	38.575%
21 Weighted Cost of Equity:	4.92%
22 Divided by Rate of Return:	10.32%
23 % of Equity in Return:	47.67%
12 Effective Tax on Return:	18.39%
13 (Equity % Times Tax Rate)	
14 Provision For Tax:	29.94%
15 (Tax on Return/(1-Total Tax Rate))	
16 Annual Depreciation Expense:	640
17 Future ERC's:	47
18 Annual Depr. Cost per ERC:	13.49
19 Annual Property Tax Expense:	27
Future ERC's:	47
20 Annual Prop. Tax per ERC:	0.57
24 Other Costs:	0
25 Future ERC's:	47
26 Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Volusia / Enterprise
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	Description	(1)	(2)	(3)
			Sewer Collection Plant	Supporting Schedule
NET WATER PLANT				
1	Plant in Service		17,736	A-8 (S)
2	Accumulated Depreciation		(12,673)	A-10 (S)
3	CIAC		0	A-12 (S)
4	Accumulated Amortization of CIAC		0	A-14 (S)
5	NET QUALIFYING ASSETS		\$5,063	
6	Remaining ERC's		47	G-2(S) page 3 of 3
7	REMAINING COST PER ERC		\$106.72	
NET ANNUAL DEPRECIATION EXPENSE				
9	Depreciation		640	B-14 (S)
10	Annual Amortization of CIAC		0	B-14 (S)
11	NET DEPRECIATION EXPENSE		\$640	
12	Remaining ERC's		47	G-2(S) page 3 of 3
13	REMAINING COST PER ERC		\$13.49	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Volusia / Enterprise**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 228
2	Non-Used and Useful Percent	[2] <u>20.81%</u>
3	Remaining Lots Associated With AFPI Charge	[3] 47.442

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(5)
Page 1 of 1
Preparer: Bliss

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	13.49	13.49	13.49	13.49	13.49
3	Unfunded Property Tax:	0.57	0.57	0.57	0.57	0.57
4	Subtotal Unfunded Annual Expense:	14.06	14.06	14.06	14.06	14.06
5	Unfunded Expenses Prior Year:	0.00	14.06	28.12	42.18	56.24
6	Total Unfunded Expenses:	14.06	28.12	42.18	56.24	70.30
7	Return on Expenses Current Year:	1.45	1.45	1.45	1.45	1.45
8	Return on Expenses Prior Year:	0.00	1.45	2.90	4.35	5.80
9	Return on Plant Current Year:	11.01	9.62	8.23	6.84	5.44
10	Earnings Prior Year:	0.00	11.01	23.22	36.75	51.73
11	Compound Earnings from Prior Year:	0.00	1.14	2.40	3.79	5.34
12	Total Compounded Earnings:	11.01	23.22	36.75	51.73	68.32
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	14.31	30.18	47.75	67.22	88.77
15	Revenue Required to Fund Expenses:	14.06	28.12	42.18	56.24	70.30
16	Subtotal:	28.37	58.29	89.93	123.46	159.07
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	29.71	61.04	94.17	129.28	168.57

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Volusia / Enterprise
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.48	32.32	63.80	97.09	132.38	
2	February	4.95	34.93	66.56	100.02	135.49	
3	March	7.43	37.54	69.32	102.95	138.60	
4	April	9.90	40.15	72.08	105.87	141.71	
5	May	12.38	42.76	74.84	108.80	144.81	
6	June	14.85	45.37	77.60	111.72	147.92	
7	July	17.33	47.99	80.37	114.65	151.03	
8	August	19.80	50.60	83.13	117.57	154.14	
9	September	22.28	53.21	85.89	120.50	157.24	
10	October	24.76	55.82	88.65	123.42	160.35	
11	November	27.23	58.43	91.41	126.35	163.46	
12	December	29.71	61.04	94.17	129.28	166.57	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

* List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	54,545
2		
3	Number of Future Customers (ERCs)	11
4		
5	Annual Depreciation Expense	2,366
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	1,005
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.51%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Sewer Collection Plant
Description	
1 Cost of Qualifying Assets:	54,545
2 Divided By Future ERC:	11
3 Cost/ERC:	4,881.12
4 Multiply By Rate of Return:	10.32%
5 Annual Return Per ERC:	503.73
6 Annual Reduction in Return:	21.85
7 (Annual Depreciation Expense	
8 per ERC Times Rate of Return)	
9 Effective Federal Tax Rate:	33.075%
10 State Tax Rate:	5.500%
11 Total Tax Rate:	38.575%
21 Weighted Cost of Equity:	4.92%
22 Divided by Rate of Return:	10.32%
23 % of Equity in Return:	47.67%
12 Effective Tax on Return:	18.39%
13 (Equity % Times Tax Rate)	
14 Provision For Tax:	29.94%
15 (Tax on Return/(1-Total Tax Rate))	
16 Annual Depreciation Expense:	2,366
17 Future ERC's:	11
18 Annual Depr. Cost per ERC:	211.73
19 Annual Property Tax Expense:	1,005
Future ERC's:	11
20 Annual Prop. Tax per ERC:	89.94
24 Other Costs:	0
25 Future ERC's:	11
26 Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bilee

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 050405-W5
 Schedule Year Ended: 12/31/06
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Collection Plant	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	67,362	A-6 (S)
2	Accumulated Depreciation	(13,997)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	1,150	A-14 (S)
5	NET QUALIFYING ASSETS	\$64,546	
6	Remaining ERC's	11	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$4,891.12	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	2,366	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$2,366	
12	Remaining ERC's	11	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$211.73	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	71
2	Non-Used and Useful Percent	15.74%
3	Remaining Lots Associated With AFPI Charge	11.175

Footnotes:

[1] From Schedule F-7(S) for collection plant.

[2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)

[3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	211.73	211.73	211.73	211.73	211.73
3	Unfunded Property Tax:	89.94	89.94	89.94	89.94	89.94
4	Subtotal Unfunded Annual Expense:	301.66	301.66	301.66	301.66	301.66
5	Unfunded Expenses Prior Year:	0.00	301.66	603.33	904.99	1,206.65
6	Total Unfunded Expenses:	301.66	603.33	904.99	1,206.65	1,508.32
7	Return on Expenses Current Year:	31.13	31.13	31.13	31.13	31.13
8	Return on Expenses Prior Year:	0.00	31.13	62.26	93.40	124.53
9	Return on Plant Current Year:	503.73	481.88	460.03	438.18	416.33
10	Earnings Prior Year:	0.00	503.73	1,068.73	1,701.32	2,408.47
11	Compound Earnings from Prior Year:	0.00	51.99	110.29	175.58	248.55
12	Total Compounded Earnings:	503.73	1,068.73	1,701.32	2,408.47	3,197.88
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	654.55	1,388.70	2,210.68	3,128.55	4,155.31
15	Revenue Required to Fund Expenses:	301.66	603.33	904.99	1,206.65	1,508.32
16	Subtotal:	956.21	1,992.03	3,115.67	4,336.21	5,663.63
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	1,001.27	2,085.89	3,262.48	4,540.53	5,930.50

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: BIss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		PROPOSED SEWER COLLECTION					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	750.00	750.00	750.00	750.00	750.00	
2	February	750.00	750.00	750.00	750.00	750.00	
3	March	750.00	750.00	750.00	750.00	750.00	
4	April	750.00	750.00	750.00	750.00	750.00	
5	May	750.00	750.00	750.00	750.00	750.00	
6	June	750.00	750.00	750.00	750.00	750.00	
7	July	750.00	750.00	750.00	750.00	750.00	
8	August	750.00	750.00	750.00	750.00	750.00	
9	September	750.00	750.00	750.00	750.00	750.00	
10	October	750.00	750.00	750.00	750.00	750.00	
11	November	750.00	750.00	750.00	750.00	750.00	
12	December	750.00	750.00	750.00	750.00	750.00	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs. The above tariff for Sewer Collection Plant represents the proposed capped rate the FPSC adjusting the FPSC's previous rate order (WS-89-0217) to achieve a current proposed maximum totaling \$1,500 for combined AFPI. The calculation in this docket does not result in a new AFPI tariff. Therefore, the charges above represent the capped amounts per the last ordered tariff.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 2 of 2
 Preparer: Bliss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	83.44	1,091.65	2,183.94	3,368.99	4,656.36	
2	February	168.88	1,182.04	2,281.99	3,475.49	4,772.19	
3	March	250.32	1,272.42	2,380.04	3,582.00	4,888.02	
4	April	333.76	1,362.81	2,478.09	3,888.50	5,003.85	
5	May	417.19	1,453.19	2,576.14	3,795.00	5,119.68	
6	June	500.63	1,543.58	2,674.19	3,901.51	5,235.51	
7	July	584.07	1,633.97	2,772.24	4,008.01	5,351.34	
8	August	687.51	1,724.35	2,870.29	4,114.51	5,467.18	
9	September	750.95	1,814.74	2,968.34	4,221.02	5,583.01	
10	October	834.39	1,905.12	3,066.39	4,327.52	5,698.84	
11	November	917.83	1,995.51	3,164.44	4,434.03	5,814.57	
12	December	1,001.27	2,085.89	3,262.48	4,540.53	5,930.50	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: **SSU / Lake / Holiday Haven**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	5,802
2		
3	Number of Future Customers (ERCs)	64
4		
5	Annual Depreciation Expense	228
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	15
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.65%
24		
25	Beginning Date for Accrual of AFPIC Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Collection Plant
1	Cost of Qualifying Assets:	5,802
2	Divided By Future ERC:	64
3	Cost/ERC:	90.55
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	9.34
6	Annual Reduction in Return:	0.37
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	228
17	Future ERC's:	64
18	Annual Depr. Cost per ERC:	3.58
19	Annual Property Tax Expense:	15
	Future ERC's:	64
20	Annual Prop. Tax per ERC:	0.23
24	Other Costs:	0
25	Future ERC's:	64
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/86
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	Description	(1)	(2)	(3)
			Sewer Collection Plant	Supporting Schedule
NET WATER PLANT				
1	Plant in Service		32,843	A-6 (S)
2	Accumulated Depreciation		(16,238)	A-10 (S)
3	CIAC		(24,970)	A-12 (S)
4	Accumulated Amortization of CIAC		14,167	A-14 (S)
5	NET QUALIFYING ASSETS		\$5,802	
6	Remaining ERC's		64	G-2(S) page 3 of 3
7	REMAINING COST PER ERC		\$90.55	
NET ANNUAL DEPRECIATION EXPENSE				
9	Depreciation		871	B-14 (S)
10	Annual Amortization of CIAC		(643)	B-14 (S)
11	NET DEPRECIATION EXPENSE		\$228	
12	Remaining ERC's		64	G-2(S) page 3 of 3
13	REMAINING COST PER ERC		\$3.56	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 166
2	Non-Used and Useful Percent	[2] <u>38.60%</u>
3	Remaining Lots Associated With AFPI Charge	[3] 64.076

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.56	3.56	3.56	3.56	3.56
3	Unfunded Property Tax:	0.23	0.23	0.23	0.23	0.23
4	Subtotal Unfunded Annual Expense:	3.79	3.79	3.79	3.79	3.79
5	Unfunded Expenses Prior Year:	0.00	3.79	7.58	11.36	15.17
6	Total Unfunded Expenses:	3.79	7.58	11.38	15.17	18.96
7	Return on Expenses Current Year:	0.39	0.39	0.39	0.39	0.39
8	Return on Expenses Prior Year:	0.00	0.39	0.78	1.17	1.57
9	Return on Plant Current Year:	9.34	8.98	8.61	8.24	7.88
10	Earnings Prior Year:	0.00	9.34	19.88	31.10	43.73
11	Compound Earnings from Prior Year:	0.00	0.96	2.03	3.21	4.51
12	Total Compounded Earnings:	9.34	19.68	31.10	43.73	57.68
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	12.14	25.57	40.41	56.82	74.95
15	Revenue Required to Fund Expenses:	3.79	7.58	11.38	15.17	18.96
16	Subtotal:	15.93	33.15	51.79	71.99	93.91
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
16	ERC Carrying Cost for 1 Year:	16.69	34.72	54.23	75.38	98.34

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.39	18.19	36.34	55.99	77.30	
2	February	2.78	19.69	37.97	57.76	79.21	
3	March	4.17	21.19	39.59	59.52	81.12	
4	April	5.56	22.70	41.22	61.28	83.03	
5	May	6.95	24.20	42.85	63.04	84.95	
6	June	8.34	25.70	44.47	64.81	86.86	
7	July	9.73	27.20	46.10	66.57	86.77	
8	August	11.12	28.71	47.73	68.33	90.69	
8	September	12.51	30.21	49.35	70.09	92.60	
10	October	13.90	31.71	50.98	71.86	94.51	
11	November	15.30	33.21	52.60	73.62	96.43	
12	December	16.69	34.72	54.23	75.38	98.34	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: **SSU / Highlands / Leisure Lakes**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	30,641
2		
3	Number of Future Customers (ERCs)	148
4		
5	Annual Depreciation Expense	1,868
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	364
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.53%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: **SSU / Highlands / Leisure Lakes**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Blies

Line No.	(1) Description	(2) Sewer Collection Plant
1	Cost of Qualifying Assets:	30,641
2	Divided By Future ERC:	148
3	Cost/ERC:	207.38
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	21.40
6	Annual Reduction in Return:	1.30
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	1,868
17	Future ERC's:	148
18	Annual Depr. Cost per ERC:	12.64
19	Annual Property Tax Expense:	364
	Future ERC's:	148
20	Annual Prop. Tax per ERC:	2.46
24	Other Costs:	0
25	Future ERC's:	148
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Highlands / Leisure Lakes
 Docket No.: 050405-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	Description	(1)	(2)	(3)
			Sewer Collection Plant	Supporting Schedule
NET WATER PLANT				
1	Plant In Service		73,832	A-6 (S)
2	Accumulated Depreciation		(43,261)	A-10 (S)
3	CIAC		0	A-12 (S)
4	Accumulated Amortization of CIAC		0	A-14 (S)
5	NET QUALIFYING ASSETS		\$30,641	
6	Remaining ERC's		148	G-2(S) page 3 of 3
7	REMAINING COST PER ERC		\$207.38	
NET ANNUAL DEPRECIATION EXPENSE				
8				
9	Depreciation		1,868	B-14 (S)
10	Annual Amortization of CIAC		0	B-14 (S)
11	NET DEPRECIATION EXPENSE		\$1,868	
12	Remaining ERC's		148	G-2(S) page 3 of 3
13	REMAINING COST PER ERC		\$12.64	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Highlands / Leisure Lakes**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	385
2	Non-Used and Useful Percent	<u>38.38%</u>
3	Remaining Lots Associated With AFPI Charge	147.750

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	12.64	12.64	12.64	12.64	12.64
3	Unfunded Property Tax:	2.46	2.46	2.46	2.46	2.46
4	Subtotal Unfunded Annual Expense:	15.10	15.10	15.10	15.10	15.10
5	Unfunded Expenses Prior Year:	0.00	15.10	30.21	45.31	60.42
6	Total Unfunded Expenses:	15.10	30.21	45.31	60.42	75.52
7	Return on Expenses Current Year:	1.56	1.56	1.56	1.56	1.56
8	Return on Expenses Prior Year:	0.00	1.56	3.12	4.68	6.23
9	Return on Plant Current Year:	21.40	20.10	18.79	17.49	16.16
10	Earnings Prior Year:	0.00	21.40	45.27	71.85	101.43
11	Compound Earnings from Prior Year:	0.00	2.21	4.87	7.41	10.47
12	Total Compounded Earnings:	21.40	45.27	71.85	101.43	134.31
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	27.81	58.82	93.36	131.79	174.52
15	Revenue Required to Fund Expenses:	15.10	30.21	45.31	60.42	75.52
16	Subtotal:	42.91	89.03	138.67	192.21	250.04
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	44.94	93.22	145.21	201.27	261.83

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Highlands / Leisure Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	3.74	48.96	97.55	149.68	206.31	
2	February	7.49	52.98	101.69	154.55	211.36	
3	March	11.23	57.01	106.22	159.22	216.41	
4	April	14.98	61.03	110.55	163.69	221.45	
5	May	18.72	65.06	114.88	168.56	226.50	
6	June	22.47	69.06	119.21	173.24	231.55	
7	July	26.21	73.10	123.55	177.91	236.59	
8	August	29.96	77.13	127.88	182.58	241.64	
9	September	33.70	81.15	132.21	187.25	246.69	
10	October	37.45	85.17	136.54	191.92	251.73	
11	November	41.19	89.20	140.87	196.59	256.78	
12	December	44.94	93.22	145.21	201.27	261.83	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Collier / Marco Shorea
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	7,486
2		
3	Number of Future Customers (ERCs)	84
4		
5	Annual Depreciation Expense	837
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	31
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.60%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: SSU / Collier / Marco Shores
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
	Sewer Collection Plant
1	Cost of Qualifying Assets: 7,486
2	Divided By Future ERC: 84
3	Cost/ERC: 89.12
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 9.20
6	Annual Reduction in Return: 1.03
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 837
17	Future ERC's: 84
18	Annual Depr. Cost per ERC: 9.96
19	Annual Property Tax Expense: 31
	Future ERC's: 84
20	Annual Prop. Tax per ERC: 0.37
24	Other Costs: 0
25	Future ERC's: 84
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bias

Company: SSU / Collier / Marco Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	\$1,687	A-6 (S)
2	Accumulated Depreciation	(18,904)	A-10 (S)
3	CIAC	(35,263)	A-12 (S)
4	Accumulated Amortization of CIAC	9,966	A-14 (S)
5	NET QUALIFYING ASSETS	\$7,486	
6	Remaining ERC's	84	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$89.12	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	1,659	B-14 (S)
10	Annual Amortization of CIAC	(1,022)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$637	
12	Remaining ERC's	84	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$9.96	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Collier / Marco Shorea

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	584
2	Non-Used and Useful Percent	14.38%
3	Remaining Lots Associated With AFPI Charge	84.000

Footnotes:

[1] From Schedule F-7(S) for collection plant.

[2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)

[3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Collier / Marco Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	9.96	9.96	9.96	9.96	9.96
3	Unfunded Property Tax:	0.37	0.37	0.37	0.37	0.37
4	Subtotal Unfunded Annual Expense:	10.34	10.34	10.34	10.34	10.34
5	Unfunded Expenses Prior Year:	0.00	10.34	20.68	31.01	41.35
6	Total Unfunded Expenses:	10.34	20.68	31.01	41.35	51.69
7	Return on Expenses Current Year:	1.07	1.07	1.07	1.07	1.07
8	Return on Expenses Prior Year:	0.00	1.07	2.13	3.20	4.27
9	Return on Plant Current Year:	9.20	8.17	7.14	6.11	5.08
10	Earnings Prior Year:	0.00	9.20	19.38	30.66	43.13
11	Compound Earnings from Prior Year:	0.00	0.95	2.00	3.16	4.45
12	Total Compounded Earnings:	9.20	19.38	30.66	43.13	56.94
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	11.95	25.18	39.83	56.05	73.98
15	Revenue Required to Fund Expenses:	10.34	20.68	31.01	41.35	51.69
16	Subtotal:	22.29	45.86	70.85	97.40	125.67
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	23.34	48.02	74.19	101.99	131.59

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Collier / Marco Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.94	25.40	50.20	76.50	104.46	
2	February	3.89	27.45	52.38	78.82	106.92	
3	March	5.83	29.51	54.56	81.14	109.39	
4	April	7.78	31.57	56.74	83.45	111.86	
5	May	9.72	33.62	56.92	85.77	114.32	
6	June	11.67	35.68	61.10	88.09	118.79	
7	July	13.61	37.74	63.29	90.40	119.26	
8	August	15.56	39.79	65.47	92.72	121.73	
9	September	17.50	41.85	67.65	95.04	124.19	
10	October	19.45	43.91	69.83	97.36	126.66	
11	November	21.39	45.97	72.01	99.67	129.13	
12	December	23.34	48.02	74.19	101.99	131.59	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Palm Port
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	10,077
2		
3	Number of Future Customers (ERCs)	27
4		
5	Annual Depreciation Expense	1,005
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	162
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.99%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: **SSU / Putnam / Palm Port**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Collection Plant
1	Cost of Qualifying Assets:	10,077
2	Divided By Future ERC:	27
3	Cost/ERC:	375.31
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	38.73
6	Annual Reduction in Return:	3.86
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	1,005
17	Future ERC's:	27
18	Annual Depr. Cost per ERC:	37.43
19	Annual Property Tax Expense:	162
	Future ERC's:	27
20	Annual Prop. Tax per ERC:	6.03
24	Other Costs:	0
25	Future ERC's:	27
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Pulnam / Palm Port
 Docket No.: 050495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	20,125	A-6 (S)
2	Accumulated Depreciation	(10,048)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$10,077	
6	Remaining ERC's	27	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$375.31	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	1,005	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$1,005	
12	Remaining ERC's	27	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$37.43	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Putnam / Palm Port
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 137
2	Non-Used and Useful Percent	[2] <u>19.60%</u>
3	Remaining Lots Associated With AFPI Charge	[3] 26.650

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Palm Port
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	37.43	37.43	37.43	37.43	37.43
3	Unfunded Property Tax:	6.03	6.03	6.03	6.03	6.03
4	Subtotal Unfunded Annual Expense:	43.46	43.46	43.46	43.46	43.46
5	Unfunded Expenses Prior Year:	0.00	43.46	86.91	130.37	173.83
6	Total Unfunded Expenses:	43.46	86.91	130.37	173.83	217.28
7	Return on Expenses Current Year:	4.48	4.48	4.48	4.46	4.48
8	Return on Expenses Prior Year:	0.00	4.48	8.97	13.45	17.94
9	Return on Plant Current Year:	38.73	34.87	31.01	27.14	23.28
10	Earnings Prior Year:	0.00	38.73	62.08	130.53	184.60
11	Compound Earnings from Prior Year:	0.00	4.00	8.47	13.47	19.05
12	Total Compounded Earnings:	38.73	82.08	130.53	184.60	244.67
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	50.33	106.66	169.61	239.86	318.16
15	Revenue Required to Fund Expenses:	43.46	86.91	130.37	173.83	217.28
16	Subtotal:	93.78	193.57	299.98	413.69	535.46
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	98.20	202.69	314.11	433.18	560.69

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Palm Port
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	8.18	106.91	211.98	324.04	443.81	
2	February	16.37	115.82	221.28	333.96	454.43	
3	March	24.55	124.33	230.55	343.88	465.06	
4	April	32.73	133.03	239.83	353.80	475.69	
5	May	40.92	141.74	249.12	363.73	486.31	
6	June	49.10	150.45	258.40	373.65	496.94	
7	July	57.29	159.15	267.69	383.57	507.56	
8	August	65.47	167.86	276.97	393.49	518.19	
9	September	73.65	176.57	286.26	403.42	528.81	
10	October	81.84	185.28	295.54	413.34	539.44	
11	November	90.02	193.96	304.83	423.26	550.07	
12	December	98.20	202.69	314.11	433.18	560.69	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: **SSU / Pasco / Palm Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	14,716
2		
3	Number of Future Customers (ERCs)	162
4		
5	Annual Depreciation Expense	486
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	453
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.77%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: SSU / Pasco / Palm Terrace

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

FPSC Uniform FPSC Non-uniform Non FPSC

FPSC

Schedule: G-2(S)

Page 1 of 3

Preparer: Bliss

Line No.	(1) Description	(2) Sewer Collection Plant
1	Cost of Qualifying Assets:	14,716
2	Divided By Future ERC:	162
3	Cost/ERC:	90.98
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	9.39
6	Annual Reduction in Return:	0.31
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	486
17	Future ERC's:	162
18	Annual Depr. Cost per ERC:	3.00
19	Annual Property Tax Expense:	453
	Future ERC's:	162
20	Annual Prop. Tax per ERC:	2.80
24	Other Costs:	0
25	Future ERC's:	162
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(S)
Page 2 of 3
Preparer: Bliss

Company: SSU / Peace / Palm Terrace

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	Description	(1)	(2)	(3)
Line No.	Description		Sewer Collection Plant	Supporting Schedule
NET WATER PLANT				
1	Plant in Service		47,461	A-6 (S)
2	Accumulated Depreciation		(17,261)	A-10 (S)
3	CIAC		(29,628)	A-12 (S)
4	Accumulated Amortization of CIAC		14,144	A-14 (S)
5	NET QUALIFYING ASSETS		\$14,716	
6	Remaining ERC's		182	G-2(S) page 3 of 3
7	REMAINING COST PER ERC		\$90.98	
NET ANNUAL DEPRECIATION EXPENSE				
9	Depreciation		1,314	B-14 (S)
10	Annual Amortization of CIAC		(828)	B-14 (S)
11	NET DEPRECIATION EXPENSE		\$486	
12	Remaining ERC's		162	G-2(S) page 3 of 3
13	REMAINING COST PER ERC		\$3.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Pasco / Palm Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 1,189
2	Non-Used and Useful Percent	[2] 13.60%
3	Remaining Lots Associated With AFPI Charge	[3] 161.750

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: **SSU / Pasco / Palm Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	3.00	3.00	3.00	3.00	3.00
3	Unfunded Property Tax:	2.60	2.80	2.80	2.80	2.80
4	Subtotal Unfunded Annual Expense:	5.81	5.81	5.81	5.81	5.81
5	Unfunded Expenses Prior Year:	0.00	5.81	11.61	17.42	23.22
6	Total Unfunded Expenses:	5.81	11.61	17.42	23.22	29.03
7	Return on Expenses Current Year:	0.60	0.60	0.60	0.60	0.60
8	Return on Expenses Prior Year:	0.00	0.60	1.20	1.80	2.40
9	Return on Plant Current Year:	9.39	9.08	8.77	8.46	8.15
10	Earnings Prior Year:	0.00	9.39	20.04	32.07	45.64
11	Compound Earnings from Prior Year:	0.00	0.97	2.07	3.31	4.71
12	Total Compounded Earnings:	9.39	20.04	32.07	45.64	60.89
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	12.20	26.03	41.67	59.30	79.12
15	Revenue Required to Fund Expenses:	5.81	11.61	17.42	23.22	29.03
16	Subtotal:	18.01	37.65	59.09	82.52	106.15
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	18.85	39.42	61.87	86.41	113.24

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: **SSU / Pasco / Palm Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.57	20.57	41.29	63.92	88.65	
2	February	3.14	22.28	43.16	65.96	90.88	
3	March	4.71	24.00	45.03	68.01	93.12	
4	April	6.28	25.71	46.90	70.05	95.35	
5	May	7.86	27.42	48.77	72.10	97.59	
6	June	9.43	29.14	50.65	74.14	99.83	
7	July	11.00	30.85	52.52	76.19	102.06	
8	August	12.57	32.56	54.39	78.23	104.30	
9	September	14.14	34.28	56.26	80.28	106.54	
10	October	15.71	35.99	58.13	82.32	108.77	
11	November	17.28	37.71	60.00	84.36	111.01	
12	December	18.85	39.42	61.87	86.41	113.24	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	3,716
2		
3	Number of Future Customers (ERCs)	26
4		
5	Annual Depreciation Expense	368
8		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	137
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.30%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Sewer Collection Plant
Description	
1	3,716
2	26
3	142.80
4	10.32%
5	14.74
6	1.46
7	
8	
9	33.075%
10	5.500%
11	38.575%
21	4.92%
22	10.32%
23	47.67%
12	18.39%
13	
14	29.94%
15	
16	368
17	26
18	14.14
19	137
	26
20	5.26
24	0
25	26
26	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Blise

Company: SSU / Putnam / Silver Lake Dale
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Collection Plant	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	14,238	A-6 (S)
2	Accumulated Depreciation	(6,483)	A-10 (S)
3	CIAC	(5,823)	A-12 (S)
4	Accumulated Amortization of CIAC	1,784	A-14 (S)
5	NET QUALIFYING ASSETS	\$3,716	
6	Remaining ERC's	26	G-2(S) page 3 of 3
7	REMAINING CGST PER ERC	\$142.80	
	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	470	B-14 (S)
10	Annual Amortization of CIAC	(102)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$368	
12	Remaining ERC's	26	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$14.14	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 53
2	Non-Used and Useful Percent	[2] 49.10%
3	Remaining Lots Associated With AFPI Charge	[3] 26.023

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaka
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	14.14	14.14	14.14	14.14	14.14
3	Unfunded Property Tax:	5.26	5.26	5.26	5.26	5.26
4	Subtotal Unfunded Annual Expense:	19.40	19.40	19.40	19.40	19.40
5	Unfunded Expenses Prior Year:	0.00	19.40	38.80	58.20	77.61
6	Total Unfunded Expenses:	19.40	38.80	58.20	77.81	97.01
7	Return on Expenses Current Year:	2.00	2.00	2.00	2.00	2.00
8	Return on Expenses Prior Year:	0.00	2.00	4.00	6.01	8.01
9	Return on Plant Current Year:	14.74	13.28	11.62	10.36	8.90
10	Earnings Prior Year:	0.00	14.74	31.54	50.61	72.20
11	Compound Earnings from Prior Year:	0.00	1.52	3.25	5.22	7.45
12	Total Compounded Earnings:	14.74	31.54	50.61	72.20	96.56
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	19.15	40.98	65.77	93.82	125.47
15	Revenue Required to Fund Expenses:	19.40	38.80	58.20	77.61	97.01
16	Subtotal:	38.55	79.78	123.97	171.42	222.48
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	40.37	83.54	129.81	179.50	232.96

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	3.36	43.96	67.40	133.95	183.96	
2	February	6.73	47.56	91.25	138.09	188.41	
3	March	10.09	51.16	95.11	142.24	192.87	
4	April	13.46	54.76	98.97	146.38	197.32	
5	May	16.82	58.38	102.62	150.52	201.78	
6	June	20.18	61.95	106.68	154.66	206.23	
7	July	23.55	65.55	110.53	158.80	210.69	
8	August	26.91	69.15	114.39	162.94	215.14	
9	September	30.27	72.75	118.25	167.08	219.60	
10	October	33.64	76.35	122.10	171.22	224.05	
11	November	37.00	79.94	125.96	175.36	228.51	
12	December	40.37	83.54	129.81	179.50	232.96	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: **SSU / Marion / South Forty**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	6,150
2		
3	Number of Future Customers (ERCs)	3
4		
5	Annual Depreciation Expense	372
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	218
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.49%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: **SSU / Marlon / South Forty**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

Line No.	(1) Description	(2) Sewer Collection Plant
1	Cost of Qualifying Assets:	6,150
2	Divided By Future ERC:	3
3	Cost/ERC:	1,971.15
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	203.42
6	Annual Reduction in Return:	12.30
7	(Annual Depreciation Expense	=====
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	36.575%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	=====
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	=====
16	Annual Depreciation Expense:	372
17	Future ERC's:	3
18	Annual Depr. Cost per ERC:	119.23
19	Annual Property Tax Expense:	218
	Future ERC's:	3
20	Annual Prop. Tax per ERC:	69.84
24	Other Costs:	0
25	Future ERC's:	3
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Marion / South Forty
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	10,865	A-8 (S)
2	Accumulated Depreciation	(4,515)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$6,150	
6	Remaining ERC's	3	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$1,971.15	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	372	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$372	
12	Remaining ERC's	3	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$119.23	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Marion / South Forty**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	52
2	Non-Used and Useful Percent	6.00%
3	Remaining Lots Associated With AFPI Charge	3.120

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W).
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Marion / South Forty
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
	SEWER COLLECTION PLANT					
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	119.23	119.23	119.23	119.23	119.23
3	Unfunded Property Tax:	69.84	69.84	69.84	69.84	69.84
4	Subtotal Unfunded Annual Expense:	189.07	189.07	189.07	189.07	189.07
5	Unfunded Expenses Prior Year:	0.00	189.07	378.15	567.22	758.30
6	Total Unfunded Expenses:	189.07	378.15	567.22	756.30	945.37
7	Return on Expense Current Year:	19.51	19.51	19.51	19.51	19.51
8	Return on Expenses Prior Year:	0.00	19.51	39.03	58.54	78.05
9	Return on Plant Current Year:	203.42	191.12	178.81	166.51	154.20
10	Earnings Prior Year:	0.00	203.42	435.05	697.78	994.84
11	Compound Earnings from Prior Year:	0.00	20.99	44.90	72.01	102.87
12	Total Compounded Earnings:	203.42	435.05	697.78	994.84	1,329.76
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	264.33	565.30	906.70	1,292.69	1,727.89
15	Revenue Required to Fund Expenses:	189.07	378.15	567.22	758.30	945.37
16	Subtotal:	453.40	943.45	1,473.92	2,048.99	2,673.26
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	474.77	987.90	1,543.37	2,145.54	2,799.23

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Marion / South Forty
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		PROPOSED SEWER COLLECTION					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	39.56	517.53	750.00	750.00	750.00	
2	February	79.13	560.29	750.00	750.00	750.00	
3	March	118.69	603.05	750.00	750.00	750.00	
4	April	158.26	645.81	750.00	750.00	750.00	
5	May	197.82	688.57	750.00	750.00	750.00	
6	June	237.38	731.34	750.00	750.00	750.00	
7	July	276.95	750.00	750.00	750.00	750.00	
8	August	316.51	750.00	750.00	750.00	750.00	
9	September	356.07	750.00	750.00	750.00	750.00	
10	October	395.64	750.00	750.00	750.00	750.00	
11	November	435.20	750.00	750.00	750.00	750.00	
12	December	474.77	750.00	750.00	750.00	750.00	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4 (S)
 Page 2 of 2
 Preparer: Bliss

Company: SSU / Marion / South Forty
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Month	1997	1998	1999	2000	2001
1	January	39.56	517.53	1,034.19	1,593.55	2,200.02
2	February	79.13	560.29	1,080.48	1,643.73	2,254.49
3	March	118.69	603.05	1,126.77	1,693.92	2,308.96
4	April	158.26	645.81	1,173.06	1,744.10	2,363.44
5	May	197.82	688.57	1,219.35	1,794.28	2,417.91
6	June	237.38	731.34	1,265.64	1,844.46	2,472.39
7	July	278.95	774.10	1,311.93	1,894.64	2,526.86
8	August	316.51	816.88	1,358.22	1,944.82	2,581.33
9	September	356.07	859.62	1,404.51	1,995.00	2,635.81
10	October	395.64	902.38	1,450.80	2,045.18	2,890.28
11	November	435.20	945.14	1,497.08	2,095.36	2,744.76
12	December	474.77	987.90	1,543.37	2,145.54	2,799.23

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)
Line No:	Listing Information	Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	5,307
2		
3	Number of Future Customers (ERCs)	47
4		
5	Annual Depreciation Expense	610
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	85
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.94%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

	(1)	(2)
Line No.	Description	Sewer Collection Plant
1	Cost of Qualifying Assets:	5,307
2	Divided By Future ERC:	47
3	Cost/ERC:	113.67
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	11.73
6	Annual Reduction in Return:	1.35
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	610
17	Future ERC's:	47
18	Annual Depr. Cost per ERC:	13.07
19	Annual Property Tax Expense:	85
	Future ERC's:	47
20	Annual Prop. Tax per ERC:	1.82
24	Other Costs:	0
25	Future ERC's:	47
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Collection Plant	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	20,719	A-6 (S)
2	Accumulated Depreciation	(15,412)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$5,307	
6	Remaining ERC's	47	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$113.67	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	610	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$610	
12	Remaining ERC's	47	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$13.07	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	180
2	Non-Used and Useful Percent	25.94%
3	Remaining Lots Associated With AFPI Charge	46.667

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	13.07	13.07	13.07	13.07	13.07
3	Unfunded Property Tax:	1.82	1.82	1.82	1.82	1.82
4	Subtotal Unfunded Annual Expense:	14.89	14.89	14.89	14.89	14.89
5	Unfunded Expenses Prior Year:	0.00	14.89	29.77	44.66	59.55
6	Total Unfunded Expenses:	14.89	29.77	44.66	59.55	74.43
7	Return on Expenses Current Year:	1.54	1.54	1.54	1.54	1.54
8	Return on Expenses Prior Year:	0.00	1.54	3.07	4.61	6.15
9	Return on Plant Current Year:	11.73	10.38	9.03	7.69	6.34
10	Earnings Prior Year:	0.00	11.73	24.86	39.53	55.91
11	Compound Earnings from Prior Year:	0.00	1.21	2.57	4.08	5.77
12	Total Compounded Earnings:	11.73	24.86	39.53	55.91	74.16
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	15.24	32.30	51.37	72.64	96.36
15	Revenue Required to Fund Expenses:	14.89	29.77	44.66	59.55	74.43
16	Subtotal:	30.13	62.08	96.03	132.19	170.79
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	31.55	65.00	100.55	138.42	178.84

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	2.63	34.34	67.96	103.71	141.79	
2	February	5.26	37.12	70.93	106.66	145.16	
3	March	7.89	39.91	73.89	110.02	148.52	
4	April	10.52	42.70	76.85	113.17	151.89	
5	May	13.15	45.49	79.81	116.33	155.26	
6	June	15.77	48.27	82.78	119.49	158.63	
7	July	18.40	51.06	85.74	122.64	162.00	
8	August	21.03	53.85	88.70	125.80	165.37	
9	September	23.66	56.64	91.66	128.95	188.74	
10	October	26.29	59.43	94.63	132.11	172.10	
11	November	28.92	62.21	97.59	135.26	175.47	
12	December	31.55	65.00	100.55	138.42	178.84	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Volusia / Sugar Mill
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	4,499
2		
3	Number of Future Customers (ERCs)	7
4		
5	Annual Depreciation Expense	211
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	35
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.93%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: SSU / Volusia / Sugar Mill
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

Line No.	(1) Description	(2) Sewer Collection Plant
1	Cost of Qualifying Assets:	4,499
2	Divided By Future ERC:	7
3	Cost/ERC:	677.67
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	69.94
6	Annual Reduction in Return:	3.28
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	211
17	Future ERC's:	7
18	Annual Depr. Cost per ERC:	31.78
19	Annual Property Tax Expense:	35
	Future ERC's:	7
20	Annual Prop. Tax per ERC:	5.23
24	Other Costs:	0
25	Future ERC's:	7
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Elias

Company: SSU / Volusia / Sugar Mill
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Collection Plant	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	8,819	A-6 (S)
2	Accumulated Depreciation	(2,838)	A-10 (S)
3	CIAC	(1,664)	A-12 (S)
4	Accumulated Amortization of CIAC	202	A-14 (S)
5	NET QUALIFYING ASSETS	\$4,499	
6	Remaining ERC's	7	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$577.57	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	258	B-14 (S)
10	Annual Amortization of CIAC	(47)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$211	
12	Remaining ERC's	7	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$31.78	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Volusia / Sugar Mill**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 661
2	Non-Used and Useful Percent	[2] 1.00%
3	Remaining Lots Associated With AFPI Charge	[3] 6.839

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	31.78	31.76	31.78	31.78	31.78
3	Unfunded Property Tax:	5.23	5.23	5.23	5.23	5.23
4	Subtotal Unfunded Annual Expense:	37.01	37.01	37.01	37.01	37.01
5	Unfunded Expenses Prior Year:	0.00	37.01	74.02	111.02	148.03
6	Total Unfunded Expenses:	37.01	74.02	111.02	148.03	185.04
7	Return on Expenses Current Year:	3.82	3.82	3.82	3.82	3.82
8	Return on Expenses Prior Year:	0.00	3.82	7.64	11.46	15.28
9	Return on Plant Current Year:	69.94	66.66	63.38	60.10	58.82
10	Earnings Prior Year:	0.00	69.94	147.63	233.88	329.57
11	Compound Earnings from Prior Year:	0.00	7.22	15.24	24.14	34.01
12	Total Compounded Earnings:	69.94	147.63	233.88	329.57	435.67
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	90.87	191.83	303.90	428.24	566.11
15	Revenue Required to Fund Expenses:	37.01	74.02	111.02	148.03	185.04
16	Subtotal:	127.88	265.84	414.92	576.27	751.15
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	133.91	278.37	434.48	603.43	788.55

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Volusia / Sugar Mill
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	11.16	145.95	291.38	448.55	618.69	
2	February	22.32	157.99	304.39	462.63	633.95	
3	March	33.48	170.02	317.40	476.71	649.21	
4	April	44.64	182.06	330.41	490.79	664.47	
5	May	55.80	194.10	343.41	504.87	679.73	
6	June	66.95	206.14	356.42	518.95	694.99	
7	July	78.11	218.18	369.43	533.03	710.25	
8	August	89.27	230.22	382.44	547.11	725.51	
9	September	100.43	242.25	395.45	561.19	740.77	
10	October	111.59	254.29	408.46	575.27	756.03	
11	November	122.75	266.33	421.47	589.35	771.29	
12	December	133.91	278.37	434.48	603.43	786.55	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	6,596
2		
3	Number of Future Customers (ERCs)	36
4		
5	Annual Depreciation Expense	290
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	261
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.10%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: **SSU / St. Lucie / Tropical Isles**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

Line No.	(1) Description	(2) Sewer Collection Plant
1	Cost of Qualifying Assets:	6,596
2	Divided By Future ERC:	36
3	Cost/ERC:	182.97
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	18.88
6	Annual Reduction in Return:	0.83
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	290
17	Future ERC's:	36
18	Annual Depr. Cost per ERC:	8.04
19	Annual Property Tax Expense:	261
	Future ERC's:	36
20	Annual Prop. Tax per ERC:	7.24
24	Other Costs:	0
25	Future ERC's:	36
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expenses

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Blisa

Company: BSU / St. Lucie / Tropical Isles
 Docket No.: 950495-W5
 Schedule Year/ End: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant In Service	18,261	A-6 (S)
2	Accumulated Depreciation	(4,212)	A-10 (S)
3	CIAC	(9,693)	A-12 (S)
4	Accumulated Amortization of CIAC	2,240	A-14 (S)
5	NET QUALIFYING ASSETS	\$6,596	
6	Remaining ERC's	36	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$182.97	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	566	B-14 (S)
10	Annual Amortization of CIAC	(276)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$290	
12	Remaining ERC's	36	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$8.04	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 334
2	Non-Used and Useful Percent	[2] <u>10.79%</u>
3	Remaining Lots Associated With AFPI Charge	[3] 36.050

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	8.04	8.04	8.04	8.04	8.04
3	Unfunded Property Tax:	7.24	7.24	7.24	7.24	7.24
4	Subtotal Unfunded Annual Expense:	15.28	15.28	15.28	15.28	15.28
5	Unfunded Expenses Prior Year:	0.00	15.28	30.57	45.85	61.14
6	Total Unfunded Expenses:	15.28	30.57	45.85	61.14	76.42
7	Return on Expenses Current Year:	1.58	1.58	1.58	1.58	1.58
8	Return on Expenses Prior Year:	0.00	1.58	3.15	4.73	6.31
9	Return on Plant Current Year:	18.88	18.05	17.22	16.39	15.56
10	Earnings Prior Year:	0.00	18.88	40.46	65.01	92.85
11	Compound Earnings from Prior Year:	0.00	1.95	4.18	6.71	9.58
12	Total Compounded Earnings:	18.88	40.46	85.01	92.65	124.30
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	24.54	52.57	84.48	120.64	161.51
15	Revenue Required to Fund Expenses:	15.28	30.57	45.85	61.14	76.42
16	Subtotal:	39.82	83.14	130.33	181.78	237.93
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	41.70	87.06	136.47	190.35	249.15

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / SL Lucie / Tropical Isles
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simpla Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT							
Line No.	Month	1997	1998	1999	2000	2001	
1	January	3.47	45.48	91.18	140.96	195.25	
2	February	8.95	49.26	95.30	145.45	200.15	
3	March	10.42	53.04	99.41	149.94	205.05	
4	April	13.90	56.82	103.53	154.43	209.95	
5	May	17.37	60.60	107.65	158.92	214.85	
6	June	20.85	64.38	111.77	163.41	219.75	
7	July	24.32	68.16	115.88	167.90	224.65	
8	August	27.80	71.94	120.00	172.39	229.55	
9	September	31.27	75.72	124.12	176.88	234.45	
10	October	34.75	79.50	128.24	181.37	239.35	
11	November	38.22	83.28	132.35	185.66	244.25	
12	December	41.70	87.06	138.47	190.35	249.15	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

Company: SSU / Orange / University Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	237,282
2		
3	Number of Future Customers (ERCs)	550
4		
5	Annual Depreciation Expense	10,596
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	2,450
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.22%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Carrying Costs for Each ERC

Company: SSU / Orange / University Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Sewer Collection Plant
Description	
1	237,282
2	550
3	431.10
4	10.32%
5	44.49
6	1.99
7	
8	
9	33.075%
10	5.500%
11	38.575%
21	4.92%
22	10.32%
23	47.67%
12	18.39%
13	
14	29.94%
15	
16	10,596
17	550
18	19.25
19	2,450
	550
20	4.45
24	0
25	550
26	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Blase

Company: SSU / Orange / University Shores
 Docket No.: 850485-W5
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

(1)	(2)	(3)	
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	516,218	A-6 (S)
2	Accumulated Depreciation	(120,848)	A-10 (S)
3	CIAC	(185,030)	A-12 (S)
4	Accumulated Amortization of CIAC	36,942	A-14 (S)
5	NET QUALIFYING ASSETS	\$237,282	
6	Remaining ERC's	550	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$431.10	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	18,615	B-14 (S)
10	Annual Amortization of CIAC	(6,018)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$10,596	
12	Remaining ERC's	550	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$19.25	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Orange / Unversalty Shores**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

(1)	(2)
Line No:	Sewer Collection Plant
Description	
1 Total Lots	4,275
2 Non-Used and Useful Percent	<u>12.88%</u>
3 Remaining Lots Associated With AFPI Charge	550.413

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used end useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Orange / University Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	19.25	19.25	19.25	19.25	19.25
3	Unfunded Property Tax:	4.45	4.45	4.45	4.45	4.45
4	Subtotal Unfunded Annual Expense:	23.70	23.70	23.70	23.70	23.70
5	Unfunded Expenses Prior Year:	0.00	23.70	47.41	71.11	94.81
6	Total Unfunded Expenses:	23.70	47.41	71.11	94.81	118.51
7	Return on Expenses Current Year:	2.45	2.45	2.45	2.45	2.45
8	Return on Expenses Prior Year:	0.00	2.45	4.89	7.34	9.78
9	Return on Plant Current Year:	44.49	42.50	40.52	38.53	36.54
10	Earnings Prior Year:	0.00	44.49	94.03	149.14	210.40
11	Compound Earnings from Prior Year:	0.00	4.59	9.70	15.39	21.71
12	Total Compounded Earnings:	44.49	94.03	149.14	210.40	278.44
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	57.81	122.18	193.79	273.39	361.80
15	Revenue Required to Fund Expenses:	23.70	47.41	71.11	94.81	118.51
16	Subtotal:	81.51	169.59	264.90	368.20	480.32
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	85.35	177.58	277.38	385.55	502.95

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Orange / University Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	7.11	93.04	185.89	286.40	395.34	
2	February	14.23	100.72	194.21	295.41	405.12	
3	March	21.34	108.41	202.53	304.43	414.90	
4	April	28.45	116.09	210.85	313.44	424.69	
5	May	35.56	123.78	219.16	322.45	434.47	
6	June	42.68	131.47	227.48	331.47	444.25	
7	July	49.79	139.15	235.80	340.48	454.04	
8	August	56.90	146.84	244.12	349.50	463.82	
9	September	64.01	154.52	252.43	358.51	473.60	
10	October	71.13	162.21	260.75	367.53	483.38	
11	November	78.24	169.89	269.07	376.54	493.17	
12	December	85.35	177.58	277.38	385.55	502.95	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
Schedule: G-1(S)
Page 1 of 1
Preparer: Bliss

Company: **SSU / Lake / Valencia Terrace**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	8,152
2		
3	Number of Future Customers (ERCs)	17
4		
5	Annual Depreciation Expense	304
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	110
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	2.56%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
(2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Sewer Collection Plant
Description	
1	8,152
2	17
3	479.53
4	10.32%
5	49.49
6	1.85
7	
8	
9	33.075%
10	5.500%
11	38.575%
21	4.92%
22	10.32%
23	47.67%
12	18.39%
13	
14	29.94%
15	
16	304
17	17
18	17.88
19	110
	17
20	8.46
24	0
25	17
26	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Valencia Terrace
 Docket No.: S50485-W5
 Schedule Year End: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	11,884	A-8 (S)
2	Accumulated Depreciation	(3,712)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$8,162	
6	Remaining ERC's	17	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$479.53	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	304	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$304	
12	Remaining ERC's	17	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$17.88	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Lake / Valencia Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 340
2	Non-Used and Useful Percent	[2] <u>5.00%</u>
3	Remaining Lots Associated With AFPI Charge	[3] 17,000

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: **SSU / Lake / Valencia Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	17.88	17.88	17.88	17.88	17.88
3	Unfunded Property Tax:	6.46	6.46	6.46	8.46	6.46
4	Subtotal Unfunded Annual Expense:	24.34	24.34	24.34	24.34	24.34
5	Unfunded Expenses Prior Year:	0.00	24.34	48.69	73.03	97.37
6	Total Unfunded Expenses:	24.34	48.69	73.03	97.37	121.72
7	Return on Expenses Current Year:	2.51	2.51	2.51	2.51	2.51
8	Return on Expenses Prior Year:	0.00	2.51	5.02	7.54	10.05
9	Return on Plant Current Year:	49.49	47.64	45.80	43.95	42.11
10	Earnings Prior Year:	0.00	49.49	104.75	166.38	235.04
11	Compound Earnings from Prior Year:	0.00	5.11	10.81	17.17	24.26
12	Total Compounded Earnings:	49.49	104.75	166.38	235.04	311.45
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	64.30	136.11	216.19	305.41	404.70
15	Revenue Required to Fund Expenses:	24.34	48.69	73.03	97.37	121.72
16	Subtotal:	88.65	184.80	289.22	402.78	526.41
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	92.82	193.50	302.85	421.78	551.22

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Month	1997	1998	1999	2000	2001
1	January	7.74	101.21	202.62	312.76	432.55
2	February	15.47	109.60	211.73	322.67	443.34
3	March	23.21	117.99	220.84	332.58	454.12
4	April	30.94	126.38	229.95	342.49	464.91
5	May	38.68	134.77	239.07	352.40	475.70
6	June	46.41	143.16	248.18	362.31	486.49
7	July	54.15	151.55	257.29	372.22	497.28
8	August	61.88	159.94	266.40	382.12	508.06
9	September	69.62	168.33	275.52	392.03	518.85
10	October	77.35	176.72	284.63	401.94	529.64
11	November	85.09	185.11	293.74	411.85	540.43
12	December	92.62	193.50	302.85	421.76	551.22

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
List of Information Imputed into Calculations

Company: **SSU / Lake / Venetian Village**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

FPSC Uniform FPSC Non-uniform Non FPSC

FPSC

Schedule: G-1(S)

Page 1 of 1

Preparer: Bliss

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	6,178
2		
3	Number of Future Customers (ERCs)	15
4		
5	Annual Depreciation Expense	512
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	97
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	3.47%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.

(2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Venetian Village
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

	(1)	(2)
Line No.	Description	Sewer Collection Plant
1	Cost of Qualifying Assets:	6,178
2	Divided By Future ERC:	15
3	Cost/ERC:	407.79
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	42.08
6	Annual Reduction in Return:	3.49
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	512
17	Future ERC's:	15
18	Annual Depr. Cost per ERC:	33.80
19	Annual Property Tax Expense:	97
	Future ERC's:	15
20	Annual Prop. Tax per ERC:	6.40
24	Other Costs:	0
25	Future ERC's:	15
28	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Venetian Village
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/86
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform Non-uniform Non FPSC

(1)	(2)	(3)
Line No.	Sewer Collection Plant	Supporting Schedule
Description		
NET WATER PLANT		
1 Plant In Service	14,758	A-6 (S)
2 Accumulated Depreciation	(8,578)	A-10 (S)
3 CIAC	0	A-12 (S)
4 Accumulated Amortization of CIAC	0	A-14 (S)
5 NET QUALIFYING ASSETS	\$6,178	
6 Remaining ERC's	15	G-2(S) page 3 of 3
7 REMAINING COST PER ERC	\$407.79	
NET ANNUAL DEPRECIATION EXPENSE		
8 Depreciation	512	B-14 (S)
10 Annual Amortization of CIAC	0	B-14 (S)
11 NET DEPRECIATION EXPENSE	\$512	
12 Remaining ERC's	15	G-2(S) page 3 of 3
13 REMAINING COST PER ERC	\$33.80	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: **SSU / Lake / Venetian Village**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	(1) 107
2	Non-Used and Useful Percent	(2) <u>14.16%</u>
3	Remaining Lots Associated With AFPI Charge	(3) 15.150

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Venetian Village
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim [] Final [x]
 Historical [] Projected [x]
 Simple Ave. [] 13 Month Ave. [x]
 FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	33.80	33.80	33.80	33.80	33.80
3	Unfunded Property Tax:	6.40	6.40	6.40	6.40	6.40
4	Subtotal Unfunded Annual Expense:	40.20	40.20	40.20	40.20	40.20
5	Unfunded Expenses Prior Year:	0.00	40.20	80.40	120.59	160.79
6	Total Unfunded Expenses:	40.20	80.40	120.59	160.79	200.99
7	Return on Expenses Current Year:	4.15	4.15	4.15	4.15	4.15
8	Return on Expenses Prior Year:	0.00	4.15	8.30	12.45	16.59
9	Return on Plant Current Year:	42.08	38.60	35.11	31.82	28.13
10	Earnings Prior Year:	0.00	42.08	89.17	141.78	200.48
11	Compound Earnings from Prior Year:	0.00	4.34	9.20	14.63	20.69
12	Total Compounded Earnings:	42.08	89.17	141.78	200.48	265.89
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	54.68	115.67	184.23	260.50	345.50
15	Revenue Required to Fund Expenses:	40.20	80.40	120.59	160.79	200.99
16	Subtotal:	94.88	196.27	304.82	421.29	546.49
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	99.35	205.51	319.18	441.14	572.24

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Venetian Village
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		SEWER COLLECTION PLANT					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	8.28	108.20	214.99	329.35	452.07	
2	February	16.56	117.05	224.46	339.51	462.99	
3	March	24.84	125.89	233.93	349.67	473.92	
4	April	33.12	134.74	243.40	359.84	484.84	
5	May	41.40	143.59	252.88	370.00	495.77	
6	June	49.68	152.43	262.35	380.16	506.69	
7	July	57.96	161.28	271.82	390.33	517.62	
8	August	66.23	170.13	281.29	400.49	528.54	
9	September	74.51	178.97	290.77	410.65	539.47	
10	October	82.79	187.82	300.24	420.82	550.39	
11	November	91.07	196.67	309.71	430.98	561.32	
12	December	99.35	205.51	319.18	441.14	572.24	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Peaco / Zephyr Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Collection Plant
1	Cost of Qualifying Assets (Non-Used and Useful)	30,459
2		
3	Number of Future Customers (ERCs)	95
4		
5	Annual Depreciation Expense	1,619
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Income Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	549
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.33%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
Calculation of Carrying Costs for Each ERC

Company: **SSU / Pasco / Zephyr Shores**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

Line No.	Description	(1)	(2)
Line No.	Description	Sewer Collection Plant	
1	Cost of Qualifying Assets:		30,459
2	Divided By Future ERC:		95
3	Cost/ERC:		320.25
4	Multiply By Rate of Return:		10.32%
5	Annual Return Per ERC:		33.05
6	Annual Reduction in Return:		1.76
7	(Annual Depreciation Expense		
8	per ERC Times Rate of Return)		
9	Effective Federal Tax Rate:		33.075%
10	State Tax Rate:		5.500%
11	Total Tax Rate:		38.575%
21	Weighted Cost of Equity:		4.92%
22	Divided by Rate of Return:		10.32%
23	% of Equity in Return:		47.67%
12	Effective Tax on Return:		18.39%
13	(Equity % Times Tax Rate)		
14	Provision For Tax:		29.94%
15	(Tax on Return/(1-Total Tax Rate))		
16	Annual Depreciation Expense:		1,619
17	Future ERC's:		95
18	Annual Depr. Cost per ERC:		17.02
19	Annual Property Tax Expense:		549
	Future ERC's:		95
20	Annual Prop. Tax per ERC:		5.77
24	Other Costs:		0
25	Future ERC's:		95
26	Cost per ERC:		0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 850485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Avs. 13 Month Avs.
 FPSC Uniform Non-uniform Non FPSC

(1)	(2)	(3)	
Line No.	Description	Sewer Collection Plant	Supporting Schedule
NET WATER PLANT			
1	Plant in Service	37,402	A-6 (S)
2	Accumulated Depreciation	(6,943)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$30,459	
6	Remaining ERC's	95	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$320.25	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	1,619	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$1,619	
12	Remaining ERC's	95	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$17.02	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Remaining ERCs

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Description	(2) Sewer Collection Plant
1	Total Lots	[1] 647
2	Non-Used and Useful Percent	[2] 14.70%
3	Remaining Lots Associated With AFPI Charge	[3] 95.109

Footnotes:

- [1] From Schedule F-7(S) for collection plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedule F-7(W)
- [3] Line 1 X Line 2.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	17.02	17.02	17.02	17.02	17.02
3	Unfunded Property Tax:	5.77	5.77	5.77	5.77	5.77
4	Subtotal Unfunded Annual Expense:	22.79	22.79	22.79	22.79	22.79
5	Unfunded Expenses Prior Year:	0.00	22.79	45.58	68.38	91.17
6	Total Unfunded Expenses:	22.79	45.58	68.38	91.17	113.96
7	Return on Expenses Current Year:	2.35	2.35	2.35	2.35	2.35
8	Return on Expenses Prior Year:	0.00	2.35	4.70	7.06	9.41
9	Return on Plant Current Year:	33.05	31.29	29.54	27.78	26.02
10	Earnings Prior Year:	0.00	33.05	70.11	111.58	157.93
11	Compound Earnings from Prior Year:	0.00	3.41	7.23	11.52	16.30
12	Total Compounded Earnings:	33.05	70.11	111.58	157.93	209.67
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	42.95	91.10	144.99	205.22	272.44
15	Revenue Required to Fund Expenses:	22.79	45.58	68.38	91.17	113.96
16	Subtotal:	65.74	136.68	213.37	296.39	386.40
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	68.84	143.12	223.42	310.36	404.61

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER COLLECTION PLANT
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
SEWER COLLECTION PLANT						
Line No.	Month	1997	1998	1999	2000	2001
1	January	5.74	75.03	149.81	230.67	318.21
2	February	11.47	81.22	156.50	237.91	326.06
3	March	17.21	87.41	163.20	245.15	333.92
4	April	22.95	93.60	169.89	252.40	341.77
5	May	28.68	99.79	176.58	259.64	349.63
6	June	34.42	105.98	183.27	268.89	357.48
7	July	40.15	112.17	189.96	274.13	365.34
8	August	45.89	118.36	196.65	281.38	373.19
9	September	51.63	124.55	203.35	288.62	381.04
10	October	57.36	130.74	210.04	295.87	388.90
11	November	63.10	136.93	218.73	303.11	396.75
12	December	68.84	143.12	223.42	310.36	404.61

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	15,346
2		
3	Number of Future Customers (ERCs)	67
4		
5	Annual Depreciation Expense	961
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	540
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.75%
24		
25	Beginning Date for Accrual of AFP1 Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Carrying Costs for Each ERC

Company: **SSU / Citrus / Apache Shores**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Treatment & Disposal
1	Cost of Qualifying Assets:	15,346
2	Divided By Future ERC:	67
3	Cost/ERC:	229
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	23.62
6	Annual Reduction In Return:	1.48
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	16.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	961
17	Future ERC's:	67
18	Annual Depr. Cost per ERC:	14.33
19	Annual Property Tax Expense:	540
	Future ERC's:	67
20	Annual Prop. Tax per ERC:	8.06
24	Other Costs:	0
25	Future ERC's:	67
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	20,235	A-6 (S)
2	Accumulated Depreciation	(4,889)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$15,346	
6	Remaining ERC's	67	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$228.85	
6	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	961	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$961	
12	Remaining ERC's	67	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$14.33	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Remaining ERCs

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1] 0.017
2	Non-Used and Useful Percent	[2] <u>29.41%</u>
3	Non-Used and Useful Capacity (in mgd)	[3] 0.005
4	Usage per ERC	[4] 75
5	Remaining ERC's/Lots Associated With AFPI Charge	[5] 67

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	14.33	14.33	14.33	14.33	14.33
3	Unfunded Property Tax:	8.06	8.06	8.06	8.06	8.06
4	Subtotal Unfunded Annual Expense:	22.39	22.39	22.39	22.39	22.39
5	Unfunded Expenses Prior Year:	0.00	22.39	44.78	67.17	89.56
6	Total Unfunded Expenses:	22.39	44.78	67.17	89.56	111.95
7	Return on Expenses Current Year:	2.31	2.31	2.31	2.31	2.31
8	Return on Expenses Prior Year:	0.00	2.31	4.62	6.93	9.24
9	Return on Plant Current Year:	23.62	22.14	20.66	19.18	17.70
10	Earnings Prior Year:	0.00	23.62	50.50	81.00	115.47
11	Compound Earnings from Prior Year:	0.00	2.44	5.21	8.36	11.92
12	Total Compounded Earnings:	23.62	50.50	81.00	115.47	164.33
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	30.69	65.63	105.25	150.04	200.54
15	Revenue Required to Fund Expenses:	22.39	44.78	67.17	89.56	111.95
16	Subtotal:	53.08	110.41	172.42	239.60	312.49
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	55.58	115.61	180.54	250.89	327.21

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	4.63	60.58	121.02	186.41	257.25	
2	February	9.26	85.58	126.43	192.27	263.61	
3	March	13.90	70.59	131.84	198.13	269.97	
4	April	18.53	75.59	137.25	203.99	278.33	
5	May	23.16	80.59	142.68	209.86	282.69	
6	June	27.79	85.59	148.08	215.72	289.05	
7	July	32.42	90.60	153.49	221.58	295.41	
8	August	37.05	95.60	158.90	227.44	301.77	
9	September	41.59	100.60	164.31	233.30	308.13	
10	October	46.32	105.60	169.72	239.17	314.49	
11	November	50.95	110.61	175.13	245.03	320.85	
12	December	55.58	115.61	180.54	250.69	327.21	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of Information Imputed into Calculations

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	13,146
2		
3	Number of Future Customers (ERCs)	46
4		
5	Annual Depreciation Expense	758
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	212
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.28%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Treatment & Disposal
1	Cost of Qualifying Assets:	13,146
2	Divided By Future ERC:	46
3	Cost/ERC:	284
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	29.28
6	Annual Reduction in Return:	1.69
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	758
17	Future ERC's:	46
18	Annual Depr. Cost per ERC:	16.36
19	Annual Property Tax Expense:	212
	Future ERC's:	46
20	Annual Prop. Tax per ERC:	4.58
24	Other Costs:	0
25	Future ERC's:	46
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	17,716	A-6 (S)
2	Accumulated Depreciation	(4,570)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$13,146	
6	Remaining ERC's	46	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$283.74	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	758	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$758	
12	Remaining ERC's	46	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$16.36	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Remaining ERCs

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	0.015
2	Non-Used and Useful Percent	<u>45.36%</u>
3	Non-Used and Useful Capacity (in mgd)	0.007
4	Usage per ERC	147
5	Remaining ERC's/Lots Associated With AFPI Charge	46

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ava. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1998	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	18.38	16.38	16.36	18.36	18.36
3	Unfunded Property Tax:	4.68	4.58	4.56	4.58	4.58
4	Subtotal Unfunded Annual Expense:	20.94	20.94	20.94	20.94	20.94
5	Unfunded Expenses Prior Year:	0.00	20.94	41.88	62.83	83.77
6	Total Unfunded Expenses:	20.94	41.88	62.83	83.77	104.71
7	Return on Expenses Current Year:	2.16	2.18	2.16	2.16	2.16
8	Return on Expenses Prior Year:	0.00	2.18	4.32	8.48	8.64
9	Return on Plant Current Year:	29.28	27.59	25.91	24.22	22.53
10	Earnings Prior Year:	0.00	29.26	62.06	98.69	139.58
11	Compound Earnings from Prior Year:	0.00	3.02	6.40	10.18	14.40
12	Total Compounded Earnings:	29.28	62.06	98.89	139.58	185.16
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	38.05	80.64	128.24	181.37	240.59
15	Revenue Required to Fund Expenses:	20.94	41.88	62.83	83.77	104.71
16	Subtotal:	58.99	122.52	191.07	265.13	345.30
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	61.77	128.30	200.07	277.63	361.57

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Avg. 13 Month Avg.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	5.15	67.31	134.28	206.53	284.62	
2	February	10.30	72.86	140.26	213.00	291.82	
3	March	15.44	78.40	148.24	219.46	298.81	
4	April	20.59	83.95	152.22	225.92	305.61	
5	May	25.74	89.49	158.20	232.39	312.60	
6	June	30.89	95.03	164.18	238.85	319.60	
7	July	36.03	100.58	170.16	245.31	326.59	
8	August	41.18	106.12	176.15	251.78	333.59	
9	September	46.33	111.67	182.13	258.24	340.59	
10	October	51.48	117.21	188.11	264.70	347.58	
11	November	56.62	122.75	194.09	271.16	354.58	
12	December	61.77	128.30	200.07	277.63	361.57	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Osceola / Buenaventura Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	531,528
2		
3	Number of Future Customers (ERCs)	908
4		
5	Annual Depreciation Expense	34,078
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	8,071
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.82%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Carrying Costs for Each ERC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

Company: SSU / Osceola / Buenaventura Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

(1)	(2)	
Line No.	Description	Sewer Treatment & Disposal
1	Cost of Qualifying Assets:	531,528
2	Divided By Future ERC:	908
3	Cost/ERC:	585
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	60.39
6	Annual Reduction in Return:	3.87
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	34,078
17	Future ERC's:	908
18	Annual Depr. Cost per ERC:	37.52
19	Annual Property Tax Expense:	8,071
	Future ERC's:	908
20	Annual Prop. Tax per ERC:	8.89
24	Other Costs:	0
25	Future ERC's:	908
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Ocoola / Buenaventura Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Av. 13 Month Av.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	707,594	A-6 (S)
2	Accumulated Depreciation	(176,066)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$531,528	
6	Remaining ERC's	908	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$585.16	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	34,078	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$34,078	
12	Remaining ERC's	908	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$37.52	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Osceola / Buenaventura Lakes
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Relieble Capacity (mgd)	1.600
2	Non-Used and Useful Percent	10.29%
3	Non-Used and Useful Capacity (in mgd)	0.185
4	Usage per ERC	204
5	Remaining ERC's/Lots Associated With AFPI Charge	908

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	37.52	37.52	37.52	37.52	37.52
3	Unfunded Property Tax:	8.89	8.89	8.89	8.89	8.89
4	Subtotal Unfunded Annual Expense:	46.40	46.40	46.40	46.40	46.40
5	Unfunded Expenses Prior Year:	0.00	46.40	92.80	139.21	165.61
6	Total Unfunded Expenses:	46.40	92.80	139.21	185.61	232.01
7	Return on Expenses Current Year:	4.79	4.79	4.79	4.79	4.79
8	Return on Expenses Prior Year:	0.00	4.79	9.58	14.37	19.15
9	Return on Plant Current Year:	60.39	56.52	52.65	48.77	44.90
10	Earnings Prior Year:	0.00	60.39	127.93	203.35	287.48
11	Compound Earnings from Prior Year:	0.00	6.23	13.20	20.99	29.67
12	Total Compounded Earnings:	60.39	127.93	203.35	287.48	381.20
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	76.47	166.23	264.23	373.55	495.33
15	Revenue Required to Fund Expenses:	46.40	92.80	139.21	165.61	232.01
16	Subtotal:	124.87	259.03	403.44	559.16	727.34
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	130.76	271.24	422.45	585.50	761.62

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Ocaola / Buenaventura Lakes
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		<u>Sewer Treatment and Disposal</u>					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	10.90	142.46	283.84	436.04	800.18	
2	February	21.79	154.17	296.44	449.63	614.86	
3	March	32.69	165.88	309.04	463.21	829.53	
4	April	43.59	177.58	321.64	476.60	644.21	
5	May	54.48	189.29	334.24	490.39	658.88	
6	June	65.38	201.00	346.84	503.98	673.56	
7	July	76.27	212.70	359.45	517.57	688.24	
8	August	87.17	224.41	372.05	531.15	702.91	
9	September	98.07	236.12	384.65	544.74	717.59	
10	October	108.96	247.82	397.25	558.33	732.26	
11	November	119.86	259.53	409.85	571.92	746.94	
12	December	130.76	271.24	422.45	585.50	761.62	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	44,747
2		
3	Number of Future Customers (ERCs)	172
4		
5	Annual Depreciation Expense	4,092
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	2,520
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	5.53%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Carrying Costs for Each ERC

Company: **SSU / Charlotte/Lee / Burnt Store**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

Line No.	Description	(1)	(2)
			Sewer Treatment & Disposal
1	Cost of Qualifying Assets:		44,747
2	Divided By Future ERC:		172

3	Cost/ERC:		259
4	Multiply By Rate of Return:		10.32%

5	Annual Return Per ERC:		26.77
			=====
6	Annual Reduction in Return:		2.45
7	(Annual Depreciation Expense		=====
8	per ERC Times Rate of Return)		

9	Effective Federal Tax Rate:		33.075%
10	State Tax Rate:		5.500%

11	Total Tax Rate:		38.575%
			=====

21	Weighted Cost of Equity:		4.92%
22	Divided by Rate of Return:		10.32%

23	% of Equity in Return:		47.67%
			=====

12	Effective Tax on Return:		18.39%
13	(Equity % Times Tax Rate)		=====

14	Provision For Tax:		29.94%
15	(Tax on Return/(1-Total Tax Rate))		=====

16	Annual Depreciation Expense:		4,092
17	Future ERC's:		172

18	Annual Depr. Cost per ERC:		23.72
			=====

19	Annual Property Tax Expense:		2,520
	Future ERC's:		172

20	Annual Prop. Tax per ERC:		14.61
			=====

24	Other Costs:		0
25	Future ERC's:		172

26	Cost per ERC:		0.00
			=====

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	74,015	A-6 (S)
2	Accumulated Depreciation	(29,268)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$44,747	
6	Remaining ERC's	172	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$259.41	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	4,092	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$4,092	
12	Remaining ERC's	172	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$23.72	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	(1) 0.250
2	Non-Used and Useful Percent	(2) <u>14.03%</u>
3	Non-Used and Useful Capacity (in mgd)	(3) 0.035
4	Usage per ERC	(4) 203
5	Remaining ERC's/Lots Associated With AFPI Charge	(5) 172

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	23.72	23.72	23.72	23.72	23.72
3	Unfunded Property Tax:	14.61	14.61	14.61	14.61	14.61
4	Subtotal Unfunded Annual Expense:	38.33	38.33	38.33	38.33	38.33
5	Unfunded Expenses Prior Year:	0.00	38.33	76.66	114.99	153.32
6	Total Unfunded Expenses:	38.33	76.66	114.99	153.32	191.65
7	Return on Expenses Current Year:	3.96	3.96	3.96	3.96	3.96
8	Return on Expenses Prior Year:	0.00	3.96	7.91	11.87	15.82
9	Return on Plant Current Year:	26.77	24.32	21.67	19.43	16.98
10	Earnings Prior Year:	0.00	26.77	57.81	93.56	134.51
11	Compound Earnings from Prior Year:	0.00	2.76	5.97	9.66	13.88
12	Total Compounded Earnings:	26.77	57.81	93.56	134.51	181.20
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	34.79	75.12	121.58	174.79	235.44
15	Revenue Required to Fund Expenses:	36.33	76.66	114.99	153.32	191.65
16	Subtotal:	73.12	151.78	236.56	328.10	427.09
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	76.56	158.93	247.71	343.56	447.22

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		<u>Sewer Treatment and Disposal</u>					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	8.38	83.42	166.33	255.70	352.20	
2	February	12.78	90.29	173.73	263.69	360.84	
3	March	19.14	97.15	181.13	271.67	389.48	
4	April	25.52	104.02	188.52	279.86	378.11	
5	May	31.90	110.88	195.92	287.65	386.75	
6	June	38.28	117.75	203.32	295.84	395.39	
7	July	44.88	124.81	210.72	303.63	404.03	
8	August	51.04	131.47	218.12	311.61	412.67	
9	September	57.42	138.34	225.52	319.80	421.30	
10	October	83.80	145.20	232.91	327.59	429.94	
11	November	70.16	152.07	240.31	335.58	438.58	
12	December	76.56	158.93	247.71	343.58	447.22	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	156,989
2		
3	Number of Future Customers (ERCs)	152
4		
5	Annual Depreciation Expense	10,714
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	36.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	4,087
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.78%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Carrying Costs for Each ERC

Company: SSU / Seminole / Chuluota
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Treatment & Disposal
1	Cost of Qualifying Assets:	156,989
2	Divided By Future ERC:	152
3	Cost/ERC:	1,036
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	106.91
6	Annual Reduction in Return:	7.30
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.38%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	10,714
17	Future ERC's:	152
18	Annual Depr. Cost per ERC:	70.70
19	Annual Property Tax Expense:	4,087
	Future ERC's:	152
20	Annual Prop. Tax per ERC:	26.97
24	Other Costs:	0
25	Future ERC's:	152
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	233,060	A-6 (S)
2	Accumulated Depreciation	(72,282)	A-10 (S)
3	CIAC	(10,876)	A-12 (S)
4	Accumulated Amortization of CIAC	7,087	A-14 (S)
5	NET QUALIFYING ASSETS	\$156,989	
6	Remaining ERC's	152	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$1,035.94	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	11,146	B-14 (S)
10	Annual Amortization of CIAC	(432)	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$10,714	
12	Remaining ERC's	152	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$70.70	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Seminole / Chuluote
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2)	
			Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1]	0.100
2	Non-Used and Useful Percent	[2]	29.00%
3	Non-Used and Useful Capacity (in mgd)	[3]	0.029
4	Usage per ERC	[4]	191
5	Remaining ERC's/Lots Associated With AFP! Charge	[5]	152

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	70.70	70.70	70.70	70.70	70.70
3	Unfunded Property Tax:	26.97	26.97	26.97	26.97	26.97
4	Subtotal Unfunded Annual Expense:	97.67	97.67	97.67	97.67	97.67
5	Unfunded Expenses Prior Year:	0.00	97.67	195.33	293.00	390.66
6	Total Unfunded Expenses:	97.67	195.33	293.00	390.66	488.33
7	Return on Expenses Current Year:	10.08	10.08	10.08	10.08	10.08
8	Return on Expenses Prior Year:	0.00	10.08	20.18	30.24	40.32
9	Return on Plant Current Year:	106.91	99.61	92.32	85.02	77.72
10	Earnings Prior Year:	0.00	106.91	227.63	363.60	516.38
11	Compound Earnings from Prior Year:	0.00	11.03	23.49	37.52	53.29
12	Total Compounded Earnings:	106.91	227.63	363.60	516.38	687.71
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	138.92	295.79	472.46	670.99	893.61
15	Revenue Required to Fund Expenses:	97.67	195.33	293.00	390.68	488.33
16	Subtotal:	236.68	491.12	765.46	1,061.65	1,381.94
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	247.73	514.26	801.53	1,111.67	1,447.06

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		Proposed Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	750.00	750.00	750.00	750.00	750.00	
2	February	750.00	750.00	750.00	750.00	750.00	
3	March	750.00	750.00	750.00	750.00	750.00	
4	April	750.00	750.00	750.00	750.00	750.00	
5	May	750.00	750.00	750.00	750.00	750.00	
6	June	750.00	750.00	750.00	750.00	750.00	
7	July	750.00	750.00	750.00	750.00	750.00	
8	August	750.00	750.00	750.00	750.00	750.00	
9	September	750.00	750.00	750.00	750.00	750.00	
10	October	750.00	750.00	750.00	750.00	750.00	
11	November	750.00	750.00	750.00	750.00	750.00	
12	December	750.00	750.00	750.00	750.00	750.00	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs. The above tariff for Sewer Treatment and Disposal represents the proposed capped rate the FPSC adjusting the FPSC's previous rate order (WS-93-0217) to achieve a current proposed maximum totaling \$1,500 for combined AFPI. The calculation in this docket does not result in a new AFPI tariff. Therefore, the charges above represent the capped amounts per the last ordered tariff.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 2 of 2
 Preparer: Bliss

Company: SSU / Seminole / Chuluota
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	20.64	269.94	638.20	827.37	1,139.82	
2	February	41.29	292.15	562.14	853.22	1,167.57	
3	March	61.93	314.36	586.08	879.06	1,195.52	
4	April	82.58	336.57	610.02	904.91	1,223.47	
5	May	103.22	358.79	633.96	930.76	1,251.42	
6	June	123.87	361.00	657.89	956.60	1,279.37	
7	July	144.51	403.21	681.83	982.45	1,307.32	
8	August	165.15	425.42	705.77	1,008.29	1,335.26	
9	September	185.80	447.63	729.71	1,034.14	1,363.21	
10	October	206.44	469.84	753.65	1,059.98	1,391.16	
11	November	227.09	492.05	777.59	1,085.63	1,419.11	
12	December	247.73	514.26	801.53	1,111.67	1,447.06	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of information imputed into Calculations

FPSC
Schedule: G-1(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	42,683
2		
3	Number of Future Customers (ERCs)	60
4		
5	Annual Depreciation Expense	2,667
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	839
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.98%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
(2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Carrying Costs for Each ERC

Company: SSU / Martin / Fisherman's Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Description
1	Cost of Qualifying Assets: 42,683
2	Divided By Future ERC: 60
3	Cost/ERC: 713
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 73.57
6	Annual Reduction in Return: 4.60
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 2,667
17	Future ERC's: 60
18	Annual Depr. Cost per ERC: 44.55
19	Annual Property Tax Expense: 839
	Future ERC's: 80
20	Annual Prop. Tax per ERC: 14.01
24	Other Costs: 0
25	Future ERC's: 60
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Detail of Net Qualifying Assets and Depreciation Expense

FPSC
Schedule: G-2(S)
Page 2 of 3
Preparer: Bliss

Company: SSU / Martin / Fisherman's Haven

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	\$3,568	A-6 (S)
2	Accumulated Depreciation	(10,885)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$42,683	
6	Remaining ERC's	60	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$712.92	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	2,667	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$2,667	
12	Remaining ERC's	60	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$44.55	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: **SSU / Martin / Fisherman's Haven**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 3 of 3
Preparer: Bliss

Line No:	(1)	(2)
Description		Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	0.025
2	Non-Used and Useful Percent	20.00%
3	Non-Used and Useful Capacity (in mgd)	0.005
4	Usage per ERC	84
5	Remaining ERC's/Lots Associated With AFPI Charge	60

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Martin / Flaherman's Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	44.55	44.55	44.55	44.55	44.55
3	Unfunded Property Tax:	14.01	14.01	14.01	14.01	14.01
4	Subtotal Unfunded Annual Expense:	58.56	58.56	58.56	58.56	58.56
5	Unfunded Expenses Prior Year:	0.00	58.56	117.12	175.68	234.24
6	Total Unfunded Expenses:	58.56	117.12	175.68	234.24	292.80
7	Return on Expenses Current Year:	6.04	6.04	6.04	6.04	6.04
8	Return on Expenses Prior Year:	0.00	6.04	12.09	18.13	24.17
9	Return on Plant Current Year:	73.57	68.96	64.38	59.78	55.16
10	Earnings Prior Year:	0.00	73.57	156.19	248.77	352.35
11	Compound Earnings from Prior Year:	0.00	7.59	16.12	25.67	36.38
12	Total Compounded Earnings:	73.57	156.19	248.77	352.35	468.07
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	95.60	202.95	323.25	457.85	608.21
15	Revenue Required to Fund Expenses:	58.56	117.12	175.68	234.24	292.80
16	Subtotal:	154.16	320.07	498.93	692.08	901.01
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	161.42	335.15	522.44	724.70	943.47

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Martin / Fisherman's Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	13.45	175.90	350.75	539.29	742.93	
2	February	26.90	190.38	366.36	556.15	761.16	
3	March	40.36	204.85	381.97	573.00	779.39	
4	April	53.81	219.33	397.58	589.86	797.62	
5	May	67.26	233.81	413.18	606.71	815.85	
6	June	80.71	248.29	428.79	623.57	834.08	
7	July	94.16	262.76	444.40	640.42	852.31	
8	August	107.62	277.24	460.01	657.26	870.54	
9	September	121.07	291.72	475.61	674.13	888.77	
10	October	134.52	306.19	491.22	690.99	907.00	
11	November	147.97	320.67	506.83	707.84	925.24	
12	December	161.42	335.15	522.44	724.70	943.47	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 List of Information Imputed into Calculations

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	0
2		
3	Number of Future Customers (ERCs)	0
4		
5	Annual Depreciation Expense	0
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	0
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	0.00%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Carrying Costs for Each ERC

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Treatment & Disposal
1	Cost of Qualifying Assets:	0
2	Divided By Future ERC:	0
3	Cost/ERC:	0
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	0.00
6	Annual Reduction in Return:	0.00
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	0
17	Future ERC's:	0
18	Annual Depr. Cost per ERC:	0.00
19	Annual Property Tax Expense:	0
	Future ERC's:	0
20	Annual Prop. Tax per ERC:	0.00
24	Other Costs:	0
25	Future ERC's:	0
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	0	A-8 (S)
2	Accumulated Depreciation	0	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$0	
6	Remaining ERC's	0	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$0.00	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	0	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$0	
12	Remaining ERC's	0	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1] 0.095
2	Non-Used and Useful Percent	[2] 0.00%
3	Non-Used and Useful Capacity (in mgd)	[3] 0.000
4	Usage per ERC	[4] 260
5	Remaining ERC's/Lots Associated With AFPI Charge	[5] 0

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		Proposed Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	750.00	750.00	750.00	750.00	750.00	
2	February	750.00	750.00	750.00	750.00	750.00	
3	March	750.00	750.00	750.00	750.00	750.00	
4	April	750.00	750.00	750.00	750.00	750.00	
5	May	750.00	750.00	750.00	750.00	750.00	
6	June	750.00	750.00	750.00	750.00	750.00	
7	July	750.00	750.00	750.00	750.00	750.00	
8	August	750.00	750.00	750.00	750.00	750.00	
9	September	750.00	750.00	750.00	750.00	750.00	
10	October	750.00	750.00	750.00	750.00	750.00	
11	November	750.00	750.00	750.00	750.00	750.00	
12	December	750.00	750.00	750.00	750.00	750.00	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs. The above tariff for Sewer Treatment and Disposal represents the proposed capped rate the FPSC adjusting the FPSC's previous rate order (WS-93-0217) to achieve a current proposed maximum totaling \$1,500 for combined AFPI. The calculation in this docket does not result in a new AFPI tariff. Therefore, the charges above represent the capped amounts per the last ordered tariff.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 2 of 2
 Preparer: Bliss

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of Information Imputed into Calculations

FPSC
Schedule: G-1(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Lake / Holiday Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	137,661
2		
3	Number of Future Customers (ERCs)	41
4		
5	Annual Depreciation Expense	6,819
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	356
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	5.55%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
(2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

Line No.	(1) Description	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets:	137,661
2	Divided By Future ERC:	41
3	Cost/ERC:	3,362
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	347.01
6	Annual Reduction in Return:	22.23
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	8,819
17	Future ERC's:	41
18	Annual Depr. Cost per ERC:	215.41
19	Annual Property Tax Expense:	356
	Future ERC's:	41
20	Annual Prop. Tax per ERC:	8.70
24	Other Costs:	0
25	Future ERC's:	41
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	158,790	A-6 (S)
2	Accumulated Depreciation	(21,129)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$137,661	
6	Remaining ERC's	41	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$3,362.45	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	8,819	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$8,819	
12	Remaining ERC's	41	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$215.41	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1] 0.025
2	Non-Used and Useful Percent	[2] <u>25.20%</u>
3	Non-Used and Useful Capacity (in mgd)	[3] 0.006
4	Usage per ERC	[4] 154
5	Remaining ERC's/Lots Associated With AFPI Charge	[5] 41

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SBU / Lake / Holiday Haven
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
	Sewer Treatment and Disposal					
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	215.41	215.41	215.41	215.41	215.41
3	Unfunded Property Tax:	8.70	8.70	8.70	8.70	8.70
4	Subtotal Unfunded Annual Expense:	224.10	224.10	224.10	224.10	224.10
5	Unfunded Expenses Prior Year:	0.00	224.10	448.21	672.31	896.42
6	Total Unfunded Expenses:	224.10	448.21	672.31	896.42	1,120.52
7	Return on Expenses Current Year:	23.13	23.13	23.13	23.13	23.13
8	Return on Expenses Prior Year:	0.00	23.13	46.26	69.38	92.51
9	Return on Plant Current Year:	347.01	324.77	302.54	280.31	258.06
10	Earnings Prior Year:	0.00	347.01	730.72	1,154.93	1,623.81
11	Compound Earnings from Prior Year:	0.00	35.81	75.41	119.19	167.58
12	Total Compounded Earnings:	347.01	730.72	1,154.93	1,623.61	2,141.99
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	450.90	949.49	1,500.71	2,109.98	2,783.29
15	Revenue Required to Fund Expenses:	224.10	448.21	672.31	896.42	1,120.52
16	Subtotal:	675.00	1,397.70	2,173.02	3,006.40	3,903.81
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	706.81	1,463.56	2,275.42	3,148.06	4,087.76

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

Line No.	Month	(1)	(2)	(3)	(4)	(5)	(6)
		Proposed Sewer Treatment and Disposal					
		1997	1998	1999	2000	2001	
1	January	58.90	769.87	1,401.66	1,401.66	1,401.66	
2	February	117.80	832.93	1,401.66	1,401.66	1,401.66	
3	March	176.70	896.00	1,401.66	1,401.66	1,401.66	
4	April	235.60	959.06	1,401.66	1,401.66	1,401.66	
5	May	294.50	1,022.12	1,401.66	1,401.66	1,401.66	
6	June	353.40	1,085.19	1,401.66	1,401.66	1,401.66	
7	July	412.30	1,148.25	1,401.66	1,401.66	1,401.66	
8	August	471.21	1,211.31	1,401.66	1,401.66	1,401.66	
9	September	530.11	1,274.37	1,401.66	1,401.66	1,401.66	
10	October	589.01	1,337.44	1,401.66	1,401.66	1,401.66	
11	November	647.91	1,400.50	1,401.66	1,401.66	1,401.66	
12	December	706.81	1,401.66	1,401.66	1,401.66	1,401.66	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4 (S)
 Page 2 of 2
 Preparer: Bliss

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	58.90	769.87	1,531.22	2,348.14	3,228.37	
2	February	117.80	832.93	1,598.87	2,420.86	3,304.68	
3	March	176.70	896.00	1,666.53	2,493.58	3,382.99	
4	April	235.60	959.06	1,734.18	2,566.30	3,461.29	
5	May	294.50	1,022.12	1,601.84	2,639.02	3,539.60	
6	June	353.40	1,085.19	1,869.49	2,711.74	3,617.91	
7	July	412.30	1,148.25	1,937.14	2,784.46	3,696.22	
8	August	471.21	1,211.31	2,004.80	2,857.18	3,774.53	
9	September	530.11	1,274.37	2,072.45	2,929.90	3,852.84	
10	October	589.01	1,337.44	2,140.11	3,002.62	3,931.15	
11	November	647.91	1,400.50	2,207.76	3,075.34	4,009.45	
12	December	706.81	1,463.56	2,275.42	3,148.06	4,087.76	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1)	(2)
Listing Information		Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	1,822,238
2		
3	Number of Future Customers (ERCs)	0
4		
5	Annual Depreciation Expense	111,003
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	44,483
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.92%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Carrying Costs for Each ERC

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Description
1	Cost of Qualifying Assets: 1,622,236
2	Divided By Future ERC: 0
3	Cost/ERC: 0
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 0.00
6	Annual Reduction in Return: 0.00
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 111,003
17	Future ERC's: 0
18	Annual Depr. Cost per ERC: 0.00
19	Annual Property Tax Expense: 44,483
	Future ERC's: 0
20	Annual Prop. Tax per ERC: 0.00
24	Other Costs: 0
25	Future ERC's: 0
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	2,254,888	A-6 (S)
2	Accumulated Depreciation	(632,652)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$1,622,236	
6	Remaining ERC's	0	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$0.00	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	111,003	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$111,003	
12	Remaining ERC's	0	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$0.00	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1] 3.500
2	Non-Used and Useful Percent	[2] 0.00%
3	Non-Used and Useful Capacity (in mgd)	[3] 0.000
4	Usage per ERC	[4] 351
5	Remaining ERC's/Lots Associated With AFPI Charge	[5] 0

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	0.00	0.00	0.00	0.00	0.00
3	Unfunded Property Tax:	0.00	0.00	0.00	0.00	0.00
4	Subtotal Unfunded Annual Expense:	0.00	0.00	0.00	0.00	0.00
5	Unfunded Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
6	Total Unfunded Expenses:	0.00	0.00	0.00	0.00	0.00
7	Return on Expenses Current Year:	0.00	0.00	0.00	0.00	0.00
8	Return on Expenses Prior Year:	0.00	0.00	0.00	0.00	0.00
9	Return on Plant Current Year:	0.00	0.00	0.00	0.00	0.00
10	Earnings Prior Year:	0.00	0.00	0.00	0.00	0.00
11	Compound Earnings from Prior Year:	0.00	0.00	0.00	0.00	0.00
12	Total Compounded Earnings:	0.00	0.00	0.00	0.00	0.00
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	0.00	0.00	0.00	0.00	0.00
15	Revenue Required to Fund Expenses:	0.00	0.00	0.00	0.00	0.00
16	Subtotal:	0.00	0.00	0.00	0.00	0.00
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	0.00	0.00	0.00	0.00	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Collier / Marco Island
 Docket No.: 850495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		Proposed Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1,392.71	1,500.00	1,500.00	1,500.00	1,500.00	
2	February	1,428.89	1,500.00	1,500.00	1,500.00	1,500.00	
3	March	1,465.07	1,500.00	1,500.00	1,500.00	1,500.00	
4	April	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
5	May	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
6	June	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
7	July	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
8	August	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
9	September	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
10	October	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
11	November	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
12	December	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs. The above tariff for Sewer Treatment and Disposal represents the proposed capped rate the FPSC adjusting the FPSC's previous rate order (WS-93-0217) to achieve a current proposed maximum totaling \$1,500 for combined AFPI. The calculation in this docket does not result in a new AFPI tariff. Therefore, the charges above represent the capped amounts per the last ordered tariff.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 2 of 2
 Preparer: Blies

Company: SSU / Collier / Marco Island
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	0.00	0.00	0.00	0.00	0.00	
2	February	0.00	0.00	0.00	0.00	0.00	
3	March	0.00	0.00	0.00	0.00	0.00	
4	April	0.00	0.00	0.00	0.00	0.00	
5	May	0.00	0.00	0.00	0.00	0.00	
6	June	0.00	0.00	0.00	0.00	0.00	
7	July	0.00	0.00	0.00	0.00	0.00	
8	August	0.00	0.00	0.00	0.00	0.00	
9	September	0.00	0.00	0.00	0.00	0.00	
10	October	0.00	0.00	0.00	0.00	0.00	
11	November	0.00	0.00	0.00	0.00	0.00	
12	December	0.00	0.00	0.00	0.00	0.00	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of Information Imputed into Calculations

Company: SSU / Marion / Marion Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	75,833
2		
3	Number of Future Customers (ERCs)	172
4		
5	Annual Depreciation Expense	5,196
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	1,749
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.67%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Carrying Costs for Each ERC

Company: SSU / Marion / Marion Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
1	Cost of Qualifying Assets: 75,833
2	Divided By Future ERC: 172
3	Cost/ERC: 442
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 45.59
6	Annual Reduction in Return: 3.12
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 5,196
17	Future ERC's: 172
18	Annual Depr. Cost per ERC: 30.27
19	Annual Property Tax Expense: 1,749
	Future ERC's: 172
20	Annual Prop. Tax per ERC: 10.19
24	Other Costs: 0
25	Future ERC's: 172
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Marion / Marion Oaks
 Docket No.: 95049S-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Av. 13 Month Av.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	111,332	A-6 (S)
2	Accumulated Depreciation	(35,499)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$75,833	
6	Remaining ERC's	172	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$441.80	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	5,196	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$5,196	
12	Remaining ERC's	172	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$30.27	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Remaining ERCs

Company: SSU / Marion / Marion Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1] 0.200
2	Non-Used and Useful Percent	[2] <u>9.64%</u>
3	Non-Used and Useful Capacity (in mgd)	[3] 0.019
4	Usage per ERC	[4] 112
5	Remaining ERC's/Lots Associated With AFPI Charge	[5] 172

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Marion / Marion Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	30.27	30.27	30.27	30.27	30.27
3	Unfunded Property Tax:	10.19	10.19	10.19	10.19	10.19
4	Subtotal Unfunded Annual Expense:	40.46	40.46	40.46	40.46	40.46
5	Unfunded Expenses Prior Year:	0.00	40.46	80.92	121.38	161.84
6	Total Unfunded Expenses:	40.46	80.92	121.38	161.84	202.30
7	Return on Expenses Current Year:	4.18	4.18	4.18	4.18	4.18
8	Return on Expenses Prior Year:	0.00	4.18	8.35	12.53	16.70
9	Return on Plant Current Year:	45.59	42.47	39.35	36.22	33.10
10	Earnings Prior Year:	0.00	45.59	96.94	154.65	219.35
11	Compound Earnings from Prior Year:	0.00	4.71	10.00	15.98	22.64
12	Total Compounded Earnings:	45.59	96.94	154.65	219.35	291.79
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	59.24	125.97	200.95	285.03	379.15
15	Revenue Required to Fund Expenses:	40.46	80.92	121.38	161.84	202.30
16	Subtotal:	99.70	206.89	322.32	446.86	581.45
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	104.40	216.64	337.51	467.92	608.84

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(5)
 Page 1 of 2
 Preparer: Bfss

Company: SSU / Marlon / Marion Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		Proposed Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	8.70	113.75	226.71	348.38	479.66	
2	February	17.40	123.11	236.78	359.25	491.41	
3	March	26.10	132.46	246.85	370.11	503.15	
4	April	34.80	141.81	256.93	380.98	514.89	
5	May	43.50	151.17	267.00	391.85	526.64	
6	June	52.20	160.52	277.07	402.71	538.38	
7	July	60.90	169.87	287.15	413.58	550.12	
8	August	69.60	179.22	297.22	424.45	551.59	
9	September	78.30	188.58	307.29	435.32	551.59	
10	October	87.00	197.93	317.37	446.18	551.59	
11	November	95.70	207.28	327.44	457.05	551.59	
12	December	104.40	216.64	337.51	467.92	551.59	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 2 of 2
 Preparer: Bliss

Company: SSU / Merton / Marlon Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	8.70	113.75	226.71	348.38	479.66	
2	February	17.40	123.11	236.78	359.25	491.41	
3	March	26.10	132.46	246.85	370.11	503.15	
4	April	34.80	141.81	256.93	380.98	514.89	
5	May	43.50	151.17	267.00	391.85	526.64	
6	June	52.20	160.52	277.07	402.71	538.38	
7	July	60.90	169.87	287.15	413.58	550.12	
8	August	69.60	179.22	297.22	424.45	561.87	
9	September	78.30	188.58	307.29	435.32	573.61	
10	October	87.00	197.93	317.37	446.18	585.36	
11	November	95.70	207.28	327.44	457.05	597.10	
12	December	104.40	216.84	337.51	467.92	608.84	

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Morningview
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	1,378
2		
3	Number of Future Customers (ERCs)	28
4		
5	Annual Depreciation Expense	151
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	16
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	5.45%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Morningview
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Treatment & Disposal
1	Cost of Qualifying Assets:	1,378
2	Divided By Future ERC:	28
3	Cost/ERC:	50
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	5.13
6	Annual Reduction In Return:	0.56
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	151
17	Future ERC's:	28
18	Annual Depr. Cost per ERC:	5.45
19	Annual Property Tax Expense:	16
	Future ERC's:	28
20	Annual Prop. Tax per ERC:	0.58
24	Other Costs:	0
25	Future ERC's:	28
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Blies

Company: SSU / Lake / Morningview
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Avs. 13 Month Avs.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	2,770	A-6 (S)
2	Accumulated Depreciation	(1,392)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$1,378	
6	Remaining ERC's	28	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$49.74	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	151	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$151	
12	Remaining ERC's	28	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$5.45	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: **SSU / Lake / Morningview**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 3 of 3
Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1] 0.020
2	Non-Used and Useful Percent	[2] <u>23.00%</u>
3	Non-Used and Useful Capacity (in mgd)	[3] 0.005
4	Usage per ERC	[4] 166
5	Remaining ERC's/Lots Associated With AFPI Charge	[5] 28

Footnotes:
[1] From Schedule F-5(S) for plant.
[2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
[3] Calculated by amounts in Line 1 X Line 2.
[4] From Schedule F-5(S) for plant.
[5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Morningview
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	5.45	5.45	5.45	5.45	5.45
3	Unfunded Property Tax:	0.58	0.58	0.58	0.58	0.58
4	Subtotal Unfunded Annual Expense:	6.03	6.03	5.03	6.03	6.03
5	Unfunded Expenses Prior Year:	0.00	6.03	12.06	18.09	24.11
6	Total Unfunded Expenses:	6.03	12.06	18.09	24.11	30.14
7	Return on Expenses Current Year:	0.62	0.62	0.62	0.62	0.62
8	Return on Expenses Prior Year:	0.00	0.62	1.24	1.87	2.49
9	Return on Plant Current Year:	5.13	4.57	4.01	3.45	2.88
10	Earnings Prior Year:	0.00	5.13	10.86	17.23	24.32
11	Compound Earnings from Prior Year:	0.00	0.53	1.12	1.78	2.51
12	Total Compounded Earnings:	5.13	10.66	17.23	24.32	32.20
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	6.67	14.11	22.39	31.60	41.84
15	Revenue Required to Fund Expenses:	6.03	12.06	18.09	24.11	30.14
16	Subtotal:	12.70	26.16	40.47	55.71	71.98
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	13.30	27.40	42.38	58.34	75.38

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Morningview
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Avs. 13 Month Avs.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.11	14.47	28.64	43.71	59.78	
2	February	2.22	15.85	29.89	45.04	61.18	
3	March	3.32	18.82	31.14	46.37	62.60	
4	April	4.43	18.00	32.39	47.70	64.02	
5	May	5.54	19.17	33.64	49.03	65.44	
6	June	6.65	20.35	34.89	50.36	66.86	
7	July	7.76	21.52	36.14	51.69	68.28	
8	August	8.86	22.70	37.39	53.02	69.70	
9	September	9.97	23.87	38.63	54.35	71.12	
10	October	11.08	25.05	39.88	55.68	72.54	
11	November	12.19	26.22	41.13	57.01	73.96	
12	December	13.30	27.40	42.38	58.34	75.38	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of information imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Palm Port
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	35,574
2		
3	Number of Future Customers (ERCs)	94
4		
5	Annual Depreciation Expense	2,149
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	571
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	5.01%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)	
Line No.	Description	Sewer Treatment & Disposal
1	Cost of Qualifying Assets:	35,574
2	Divided By Future ERC:	94
3	Cost/ERC:	380
4	Multiply By Rate of Return:	10.32%
5	Annual Return Per ERC:	39.20
6	Annual Reduction in Return:	2.37
7	(Annual Depreciation Expense	
8	per ERC Times Rate of Return)	
9	Effective Federal Tax Rate:	33.075%
10	State Tax Rate:	5.500%
11	Total Tax Rate:	38.575%
21	Weighted Cost of Equity:	4.92%
22	Divided by Rate of Return:	10.32%
23	% of Equity in Return:	47.67%
12	Effective Tax on Return:	18.39%
13	(Equity % Times Tax Rate)	
14	Provision For Tax:	29.94%
15	(Tax on Return/(1-Total Tax Rate))	
16	Annual Depreciation Expense:	2,149
17	Future ERC's:	94
18	Annual Depr. Cost per ERC:	22.95
19	Annual Property Tax Expense:	571
	Future ERC's:	94
20	Annual Prop. Tax per ERC:	6.10
24	Other Costs:	0
25	Future ERC's:	94
26	Cost per ERC:	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / Palm Port
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	42,926	A-6 (S)
2	Accumulated Depreciation	(7,352)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$35,574	
6	Remaining ERC's	94	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$379.83	
NET ANNUAL DEPRECIATION EXPENSE			
9	Depreciation	2,149	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$2,149	
12	Remaining ERC's	94	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$22.95	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Putnam / Palm Port
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 3 of 3
Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1] 0.050
2	Non-Used and Useful Percent	[2] <u>36.17%</u>
3	Non-Used and Useful Capacity (in mgd)	[3] 0.018
4	Usage per ERC	[4] 183
5	Remaining ERC's/Lots Associated With AFPI Charge	[5] 94

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Palm Port
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	22.95	22.95	22.95	22.95	22.95
3	Unfunded Property Tax:	6.10	6.10	6.10	6.10	6.10
4	Subtotal Unfunded Annual Expense:	29.04	29.04	29.04	29.04	29.04
5	Unfunded Expenses Prior Year:	0.00	29.04	56.09	87.13	116.16
6	Total Unfunded Expenses:	29.04	58.09	87.13	116.18	145.22
7	Return on Expenses Current Year:	3.00	3.00	3.00	3.00	3.00
8	Return on Expenses Prior Year:	0.00	3.00	5.99	6.99	11.99
9	Return on Plant Current Year:	39.20	36.83	34.46	32.09	29.73
10	Earnings Prior Year:	0.00	39.20	83.07	132.10	186.82
11	Compound Earnings from Prior Year:	0.00	4.05	6.57	13.63	19.28
12	Total Compounded Earnings:	39.20	83.07	132.10	186.82	247.81
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	50.93	107.94	171.65	242.75	322.01
15	Revenue Required to Fund Expenses:	29.04	58.09	87.13	116.18	145.22
16	Subtotal:	79.98	166.03	258.78	356.93	467.23
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	83.75	173.85	270.98	375.84	489.24

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Palm Port
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	6.98	91.28	181.95	279.71	385.29	
2	February	13.96	98.78	190.04	288.45	394.74	
3	March	20.94	106.27	198.13	297.19	404.19	
4	April	27.92	113.78	206.23	305.93	413.64	
5	May	34.89	121.29	214.32	314.67	423.09	
6	June	41.87	128.80	222.41	323.41	432.54	
7	July	48.85	136.31	230.51	332.15	441.99	
8	August	55.83	143.82	238.60	340.89	451.44	
9	September	62.81	151.33	246.70	349.62	460.89	
10	October	69.79	158.83	254.79	358.36	470.34	
11	November	76.77	166.34	262.86	367.10	479.79	
12	December	83.75	173.85	270.98	375.84	489.24	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	15,993
2		
3	Number of Future Customers (ERCs)	26
4		
5	Annual Depreciation Expense	1,092
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15)	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	589
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.55%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Carrying Costs for Each ERC

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
1	Cost of Qualifying Assets: 15,993
2	Divided By Future ERC: 26
3	Cost/ERC: 604
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 62.30
6	Annual Reduction in Return: 4.25
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 1,092
17	Future ERC's: 26
18	Annual Depr. Cost per ERC: 41.22
19	Annual Property Tax Expense: 589
	Future ERC's: 26
20	Annual Prop. Tax per ERC: 22.24
24	Other Costs: 0
25	Future ERC's: 26
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	23,992	A-6 (S)
2	Accumulated Depreciation	(7,999)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$15,993	
6	Remaining ERC's	26	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$603.65	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	1,092	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$1,092	
12	Remaining ERC's	26	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$41.22	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Remaining ERCs

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1] 0.012
2	Non-Used and Useful Percent	[2] <u>39.25%</u>
3	Non-Used and Useful Capacity (in mgd)	[3] 0.005
4	Usage per ERC	[4] 178
5	Remaining ERC's/Lots Associated With AFPI Charge	[5] 26

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
Sewer Treatment and Disposal						
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	41.22	41.22	41.22	41.22	41.22
3	Unfunded Property Tax:	22.24	22.24	22.24	22.24	22.24
4	Subtotal Unfunded Annual Expense:	63.45	63.45	63.45	63.45	63.45
5	Unfunded Expenses Prior Year:	0.00	63.45	126.91	190.36	253.81
6	Total Unfunded Expenses:	63.45	126.91	190.36	253.81	317.27
7	Return on Expenses Current Year:	6.55	8.55	8.55	8.55	6.55
8	Return on Expenses Prior Year:	0.00	6.55	13.10	19.65	26.19
9	Return on Plant Current Year:	62.30	58.04	53.79	49.54	45.28
10	Earnings Prior Year:	0.00	62.30	133.32	213.96	305.23
11	Compound Earnings from Prior Year:	0.00	6.43	13.76	22.08	31.50
12	Total Compounded Earnings:	62.30	133.32	213.96	305.23	408.20
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	80.95	173.23	278.02	396.61	530.41
15	Revenue Required to Fund Expenses:	63.45	126.91	190.36	253.61	317.27
16	Subtotal:	144.40	300.14	468.36	650.42	847.68
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	151.21	314.28	490.45	881.07	687.62

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	12.60	164.80	326.96	506.34	698.28	
2	February	25.20	178.39	343.64	522.22	715.50	
3	March	37.80	191.98	358.33	538.11	732.71	
4	April	50.40	205.57	373.01	553.99	749.92	
5	May	63.00	219.15	387.69	569.88	767.13	
6	June	75.60	232.74	402.37	585.76	784.35	
7	July	88.20	246.33	417.05	601.65	801.56	
8	August	100.80	259.92	431.73	617.53	818.77	
9	September	113.40	273.51	446.41	633.42	835.99	
10	October	126.01	287.10	461.09	649.30	853.20	
11	November	138.61	300.69	475.77	665.19	870.41	
12	December	151.21	314.28	490.45	681.07	887.62	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: **SSU / Marlon / South Forty**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	35,393
2		
3	Number of Future Customers (ERCs)	20
4		
5	Annual Depreciation Expense	3,675
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15)	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	1,254
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	5.47%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Carrying Costs for Each ERC

Company: SSU / Marlon / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
Schedule: G-2(S)
Page 1 of 3
Preparer: Bliss

(1)	(2)
Line No.	Description
1	Cost of Qualifying Assets: 35,393
2	Divided By Future ERC: 20
3	Cost/ERC: 1,735
4	Multiply By Rate of Return: 10.32%
5	Annual Return Per ERC: 179.00
6	Annual Reduction in Return: 18.59
7	(Annual Depreciation Expense
8	per ERC Times Rate of Return)
9	Effective Federal Tax Rate: 33.075%
10	State Tax Rate: 5.500%
11	Total Tax Rate: 38.575%
21	Weighted Cost of Equity: 4.92%
22	Divided by Rate of Return: 10.32%
23	% of Equity in Return: 47.67%
12	Effective Tax on Return: 18.39%
13	(Equity % Times Tax Rate)
14	Provision For Tax: 29.94%
15	(Tax on Return/(1-Total Tax Rate))
16	Annual Depreciation Expense: 3,675
17	Future ERC's: 20
18	Annual Depr. Cost per ERC: 180.10
19	Annual Property Tax Expense: 1,254
	Future ERC's: 20
20	Annual Prop. Tax per ERC: 61.46
24	Other Costs: 0
25	Future ERC's: 20
26	Cost per ERC: 0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Marlon / South Forty

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim Final

Historical Projected

Simple Ave. 13 Month Ave.

FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	67,207	A-6 (S)
2	Accumulated Depreciation	(31,814)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$35,393	
6	Remaining ERC's	20	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$1,734.53	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	3,675	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$3,675	
12	Remaining ERC's	20	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$180.10	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Marlon / South Forty
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1) Description	(2) Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	0.050
2	Non-Used and Useful Percent	20.12%
3	Non-Used and Useful Capacity (in mgd)	0.010
4	Usage per ERC	493
5	Remaining ERC's/Lots Associated With AFPI Charge	20

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Billes

Company: SSU / Marlon / South Forty
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
	Sewer Treatment and Disposal					
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	180.10	180.10	180.10	180.10	180.10
3	Unfunded Property Tax:	81.46	81.46	81.46	81.46	81.46
4	Subtotal Unfunded Annual Expense:	241.58	241.58	241.58	241.58	241.58
5	Unfunded Expenses Prior Year:	0.00	241.58	463.13	724.69	966.25
6	Total Unfunded Expenses:	241.58	483.13	724.69	966.25	1,207.82
7	Return on Expenses Current Year:	24.93	24.93	24.93	24.93	24.93
8	Return on Expenses Prior Year:	0.00	24.93	49.86	74.79	99.72
9	Return on Plant Current Year:	179.00	180.42	141.83	123.24	104.66
10	Earnings Prior Year:	0.00	179.00	382.82	614.02	875.42
11	Compound Earnings from Prior Year:	0.00	18.47	39.51	63.37	90.34
12	Total Compounded Earnings:	179.00	382.82	814.02	875.42	1,170.13
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	232.80	497.44	797.85	1,137.51	1,520.47
15	Revenue Required to Fund Expenses:	241.58	483.13	724.69	966.25	1,207.82
16	Subtotal:	474.16	980.56	1,522.54	2,103.77	2,728.28
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	496.50	1,026.77	1,594.29	2,202.90	2,858.84

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Proposed Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 2
 Preparer: Bliss

Company: SSU / Marion / South Forty
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 Conventional Reverse Osmosis

		(1)	(2)	(3)	(4)	(5)	(6)
		Proposed Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	41.38	540.69	750.00	750.00	750.00	
2	February	82.75	584.88	750.00	750.00	750.00	
3	March	124.13	629.07	750.00	750.00	750.00	
4	April	165.50	673.26	750.00	750.00	750.00	
5	May	206.88	717.45	750.00	750.00	750.00	
6	June	248.25	750.00	750.00	750.00	750.00	
7	July	289.63	750.00	750.00	750.00	750.00	
8	August	331.00	750.00	750.00	750.00	750.00	
9	September	372.38	750.00	750.00	750.00	750.00	
10	October	413.75	750.00	750.00	750.00	750.00	
11	November	455.13	750.00	750.00	750.00	750.00	
12	December	496.50	750.00	750.00	750.00	750.00	

Note: The Company has proposed to cap the total sewer AFPI rate at \$1,500 for all plants, consistent with the proposed Service Availability tariffs. The capped rate represents the maximum for the sum of the proposed Sewer Collection Plant and Sewer Treatment and Disposal AFPI tariffs.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
Schedule: G-4 (S)
Page 2 of 2
Preparer: Bliss

Company: SSU / Marion / South Forty
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
	Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001
1	January	41.38	540.69	1,074.06	1,645.00	2,257.39
2	February	82.75	584.88	1,121.36	1,695.72	2,311.89
3	March	124.13	629.07	1,168.65	1,746.44	2,366.38
4	April	165.50	673.26	1,215.94	1,797.16	2,420.88
5	May	206.88	717.45	1,263.23	1,847.87	2,475.37
6	June	248.25	761.64	1,310.53	1,898.59	2,529.87
7	July	289.63	805.82	1,357.82	1,949.31	2,584.36
8	August	331.00	850.01	1,405.11	2,000.03	2,638.86
9	September	372.38	894.20	1,452.41	2,050.74	2,693.35
10	October	413.75	938.39	1,499.70	2,101.46	2,747.85
11	November	455.13	982.58	1,546.99	2,152.18	2,802.35
12	December	496.50	1,026.77	1,594.29	2,202.90	2,856.84

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ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
List of Information Imputed Into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	142,081
2		
3	Number of Future Customers (ERCs)	117
4		
5	Annual Depreciation Expense	10,094
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	27
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	5.16%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (S).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Carrying Costs for Each ERC

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

Line No.	Description	(1)	(2)
			Sewer Treatment & Disposal
1	Cost of Qualifying Assets:		142,081
2	Divided By Future ERC:		117
3	Cost/ERC:		1,214
4	Multiply By Rate of Return:		10.32%
5	Annual Return Per ERC:		125.25
6	Annual Reduction in Return:		8.90
7	(Annual Depreciation Expense		
8	per ERC Times Rate of Return)		
9	Effective Federal Tax Rate:		33.075%
10	State Tax Rate:		5.500%
11	Total Tax Rate:		38.575%
21	Weighted Cost of Equity:		4.92%
22	Divided by Rate of Return:		10.32%
23	% of Equity in Return:		47.64%
12	Effective Tax on Return:		18.38%
13	(Equity % Times Tax Rate)		
14	Provision For Tax:		28.92%
15	(Tax on Return/(1-Total Tax Rate))		
16	Annual Depreciation Expense:		10,094
17	Future ERC's:		117
18	Annual Depr. Cost per ERC:		86.24
19	Annual Property Tax Expense:		27
	Future ERC's:		117
20	Annual Prop. Tax per ERC:		0.23
24	Other Costs:		0
25	Future ERC's:		117
26	Cost per ERC:		0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950485-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
NET WATER PLANT			
1	Plant in Service	185,450	A-6 (S)
2	Accumulated Depreciation	(53,369)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$142,081	
6	Remaining ERC's	117	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$1,214.00	
NET ANNUAL DEPRECIATION EXPENSE			
8			
9	Depreciation	10,094	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$10,094	
12	Remaining ERC's	117	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$86.24	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No.	(1) Description	(2)	Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	[1]	0.250
2	Non-Used and Useful Percent	[2]	43.22%
3	Non-Used and Useful Capacity (in mgd)	[3]	0.108
4	Usage per ERC	[4]	929
5	Remaining ERC's/Lots Associated With AFPI Charge	[5]	117

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
 Schedule: G-3(S)
 Page 1 of 1
 Preparer: Bias

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
	Sewer Treatment and Disposal					
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	86.24	86.24	86.24	86.24	86.24
3	Unfunded Property Tax:	0.23	0.23	0.23	0.23	0.23
4	Subtotal Unfunded Annual Expense:	86.47	86.47	86.47	86.47	86.47
5	Unfunded Expenses Prior Year:	0.00	86.47	172.95	259.42	345.90
6	Total Unfunded Expenses:	86.47	172.95	259.42	345.90	432.37
7	Return on Expenses Current Year:	8.92	8.92	8.92	8.92	8.92
8	Return on Expenses Prior Year:	0.00	8.92	17.84	26.78	35.69
9	Return on Plant Current Year:	125.25	116.35	107.45	98.56	89.66
10	Earnings Prior Year:	0.00	125.25	263.44	415.92	584.15
11	Compound Earnings from Prior Year:	0.00	12.92	27.18	42.91	60.27
12	Total Compounded Earnings:	125.25	263.44	415.92	584.15	769.76
13	Earnings Exemption Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	162.72	342.26	540.35	758.92	1,000.06
15	Revenue Required to Fund Expenses:	86.47	172.95	259.42	345.90	432.37
16	Subtotal:	249.19	515.21	799.78	1,104.81	1,432.43
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	260.94	539.49	837.46	1,156.87	1,499.92

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	21.74	284.15	564.32	864.08	1,185.46	
2	February	43.49	307.36	589.15	890.70	1,214.05	
3	March	65.23	330.57	613.98	917.31	1,242.63	
4	April	86.98	353.79	638.81	943.93	1,271.22	
5	May	108.72	377.00	663.64	970.55	1,299.81	
6	June	130.47	400.21	688.47	997.17	1,328.40	
7	July	152.21	423.42	713.30	1,023.78	1,356.98	
8	August	173.96	446.64	738.14	1,050.40	1,385.57	
9	September	195.70	469.85	762.97	1,077.02	1,414.16	
10	October	217.45	493.06	787.80	1,103.64	1,442.75	
11	November	239.19	516.27	812.63	1,130.25	1,471.34	
12	December	260.94	539.49	837.46	1,156.87	1,499.92	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
List of Information Imputed into Calculations

FPSC
 Schedule: G-1(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No:	(1) Listing Information	(2) Sewer Treatment & Disposal
1	Cost of Qualifying Assets (Non-Used and Useful)	7,508
2		
3	Number of Future Customers (ERCs)	96
4		
5	Annual Depreciation Expense	453
6		
7	Rate of Return	10.32%
8		
9	Weighted Cost of Equity	4.92%
10		
11	Federal Income Tax Rate	35.00%
12		
13	Effective Federal Tax Rate (Line 11 x (1-Line 15))	33.075%
14		
15	State Income Tax Rate	5.50%
16		
17	Gross Receipt Tax Rate	4.50%
18		
19	Annual Property Tax (2)	101
20		
21	Other Costs	0
22		
23	Composite Depreciation Rate of Assets (1)	4.54%
24		
25	Beginning Date for Accrual of AFPI Charge	1997

Note: (1) Composite rate calculated as the depreciation expense on non-used and useful assets divided by gross cost of non-used and useful assets.
 (2) MFR Schedule B-15 (5).

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Carrying Costs for Each ERC

Company: **SSU / Lake / Valencia Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 1 of 3
 Preparer: Bliss

(1)	(2)
Line No.	Sewer Treatment & Disposal
Description	
1	7,508
2	96
3	78
4	10.32%
5	8.06
6	0.49
7	
8	
9	33.075%
10	5.500%
11	38.575%
21	4.92%
22	10.32%
23	47.87%
12	18.39%
13	
14	29.94%
15	
16	453
17	96
18	4.71
19	101
	96
20	1.05
24	0
25	96
26	0.00

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Detail of Net Qualifying Assets and Depreciation Expense

FPSC
 Schedule: G-2(S)
 Page 2 of 3
 Preparer: Bliss

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Av. 13 Month Av.
 FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Description	(2) Sewer Treatment & Disposal	(3) Supporting Schedule
	NET WATER PLANT		
1	Plant in Service	9,969	A-6 (S)
2	Accumulated Depreciation	(2,461)	A-10 (S)
3	CIAC	0	A-12 (S)
4	Accumulated Amortization of CIAC	0	A-14 (S)
5	NET QUALIFYING ASSETS	\$7,508	
6	Remaining ERC's	96	G-2(S) page 3 of 3
7	REMAINING COST PER ERC	\$78.12	
8	NET ANNUAL DEPRECIATION EXPENSE		
9	Depreciation	453	B-14 (S)
10	Annual Amortization of CIAC	0	B-14 (S)
11	NET DEPRECIATION EXPENSE	\$453	
12	Remaining ERC's	96	G-2(S) page 3 of 3
13	REMAINING COST PER ERC	\$4.71	

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
Calculation of Remaining ERCs

Company: **SSU / Lake / Valencia Terrace**
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

FPSC
 Schedule: G-2(S)
 Page 3 of 3
 Preparer: Bliss

Line No:	(1)	(2)
Description		Sewer Treatment & Disposal
1	Reliable Capacity (mgd)	0.099
2	Non-Used and Useful Percent	<u>20.76%</u>
3	Non-Used and Useful Capacity (in mgd)	0.021
4	Usage per ERC	214
5	Remaining ERC's/Lots Associated With AFPI Charge	96

Footnotes:

- [1] From Schedule F-5(S) for plant.
- [2] Calculated as 1 minus used and useful percentages shown in Schedules F-5(S).
- [3] Calculated by amounts in Line 1 X Line 2.
- [4] From Schedule F-5(S) for plant.
- [5] (Line 3 X 1,000,000) / Line 4.

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL

Calculation of Annual Carrying Costs Per ERC Per Year

FPSC
Schedule: G-3(S)
Page 1 of 1
Preparer: Bliss

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

	(1)	(2)	(3)	(4)	(5)	(6)
	Sewer Treatment and Disposal					
Line No.	Description	1997	1998	1999	2000	2001
1	Unfunded Other Costs:	0.00	0.00	0.00	0.00	0.00
2	Unfunded Annual Depreciation:	4.71	4.71	4.71	4.71	4.71
3	Unfunded Property Tax:	1.05	1.05	1.05	1.05	1.05
4	Subtotal Unfunded Annual Expense:	5.77	5.77	5.77	5.77	5.77
5	Unfunded Expenses Prior Year:	0.00	5.77	11.53	17.30	23.06
6	Total Unfunded Expenses:	5.77	11.53	17.30	23.06	28.83
7	Return on Expenses Current Year:	0.60	0.80	0.60	0.80	0.60
8	Return on Expenses Prior Year:	0.00	0.80	1.19	1.79	2.38
9	Return on Plant Current Year:	8.06	7.58	7.09	6.60	6.12
10	Earnings Prior Year:	0.00	8.06	17.06	27.10	38.29
11	Compound Earnings from Prior Year:	0.00	0.83	1.78	2.80	3.95
12	Total Compounded Earnings:	8.06	17.06	27.10	38.29	50.74
13	Earnings Expansion Factor for Tax:	1.30	1.30	1.30	1.30	1.30
14	Revenue Required to Fund Earnings:	10.48	22.17	35.22	49.75	65.93
15	Revenue Required to Fund Expenses:	5.77	11.53	17.30	23.06	28.83
16	Subtotal:	16.24	33.70	52.52	72.81	94.75
17	Divided by Factor for Gross Receipts Tax:	0.955	0.955	0.955	0.955	0.955
18	ERC Carrying Cost for 1 Year:	17.01	35.29	54.99	78.24	99.22

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED - SEWER TREATMENT AND DISPOSAL
 Schedule of Monthly Carrying Charges Per ERC Per Year

FPSC
 Schedule: G-4(S)
 Page 1 of 1
 Preparer: Bliss

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected
 Simple Ave. 13 Month Ave.
 FPSC Uniform FPSC Non-uniform Non FPSC

		(1)	(2)	(3)	(4)	(5)	(6)
		Sewer Treatment and Disposal					
Line No.	Month	1997	1998	1999	2000	2001	
1	January	1.42	18.53	36.93	56.76	78.16	
2	February	2.83	20.05	38.57	58.53	80.07	
3	March	4.25	21.58	40.22	60.30	81.99	
4	April	5.67	23.10	41.86	62.07	83.90	
5	May	7.09	24.63	43.50	63.85	85.62	
6	June	8.50	26.15	45.14	65.62	87.73	
7	July	9.92	27.67	46.78	67.39	89.65	
8	August	11.34	29.20	48.42	69.16	91.56	
9	September	12.75	30.72	50.07	70.93	93.47	
10	October	14.17	32.24	51.71	72.70	95.39	
11	November	15.59	33.77	53.35	74.47	97.30	
12	December	17.01	35.29	54.99	76.24	99.22	

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

APACHE SHORES
 Citrus County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	1.89	24.73	49.29	75.75	104.29
February	3.78	26.77	51.48	78.11	106.84
March	5.67	28.80	53.67	80.47	109.40
April	7.57	30.83	55.86	82.83	111.95
May	9.46	32.87	58.05	85.20	114.50
June	11.35	34.90	60.24	87.56	117.06
July	13.24	36.93	62.43	89.92	119.61
August	15.13	38.97	64.62	92.29	122.16
September	17.02	41.00	66.81	94.65	124.72
October	18.92	43.03	69.00	97.01	127.27
November	20.81	45.07	71.19	99.37	129.83
December	22.70	47.10	73.38	101.74	132.38

- Notes:**
1. The amounts indicated above are per ERC (ERC = 157 gpd).
 2. The number of remaining ERC's is 153.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$132.38 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

APACHE SHORES
 Citrus County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.53	7.00	14.02	21.65	29.96
February	1.07	7.58	14.65	22.34	30.70
March	1.60	8.16	15.28	23.02	31.45
April	2.14	8.74	15.91	23.71	32.20
May	2.67	9.32	16.54	24.40	32.95
June	3.21	9.90	17.17	25.08	33.70
July	3.74	10.48	17.81	25.77	34.45
August	4.28	11.06	18.44	26.46	35.20
September	4.81	11.64	19.07	27.15	35.94
October	5.35	12.22	19.70	27.83	36.69
November	5.88	12.81	20.33	28.52	37.44
December	6.42	13.39	20.96	29.21	38.19

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 132.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$38.19 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BAY LAKE ESTATES
 Osceola County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	1.24	16.24	32.36	49.74	68.50
February	2.48	17.57	33.80	51.30	70.18
March	3.72	18.91	35.24	52.85	71.86
April	4.97	20.24	36.68	54.40	73.54
May	6.21	21.58	38.12	55.96	75.22
June	7.45	22.91	39.56	57.51	76.90
July	8.69	24.25	41.00	59.06	78.58
August	9.93	25.58	42.44	60.61	80.26
September	11.17	26.92	43.87	62.17	81.94
October	12.42	28.25	45.31	63.72	83.61
November	13.66	29.59	46.75	65.27	85.29
December	14.90	30.92	48.19	66.83	86.97

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 26.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$86.97 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BURNT STORE
 Charlotte/Lee County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	251.34	1,064.50	1,064.50	1,064.50	1,064.50
February	502.68	1,064.50	1,064.50	1,064.50	1,064.50
March	754.02	1,064.50	1,064.50	1,064.50	1,064.50
April	1,005.36	1,064.50	1,064.50	1,064.50	1,064.50
May	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50
June	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50
July	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50
August	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50
September	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50
October	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50
November	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50
December	1,064.50	1,064.50	1,064.50	1,064.50	1,064.50

- Notes:**
1. The amounts indicated above are per ERC (ERC = 330 gpd).
 2. The number of remaining ERC's is 16.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$1,064.50 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CARLTON VILLAGE
Lake County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	4.59	60.12	120.63	186.64	258.73
February	9.19	65.12	126.09	192.61	265.24
March	13.78	70.13	131.55	198.57	271.76
April	18.37	75.13	137.01	204.53	278.27
May	22.96	80.14	142.47	210.49	284.78
June	27.56	85.14	147.93	216.45	291.30
July	32.15	90.15	153.39	222.41	297.81
August	36.74	95.15	158.85	228.37	304.33
September	41.34	100.16	164.31	234.33	310.84
October	45.93	105.16	169.77	240.29	317.35
November	50.52	110.17	175.22	246.25	323.87
December	55.11	115.17	180.68	252.21	330.38

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 186.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$330.38 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CHULUOTA
 Seminole County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	0.23	2.97	5.90	9.02	12.36
February	0.46	3.22	6.16	9.30	12.65
March	0.68	3.46	6.42	9.57	12.95
April	0.91	3.70	6.67	9.85	13.25
May	1.14	3.94	6.93	10.13	13.54
June	1.37	4.19	7.19	10.40	13.84
July	1.59	4.43	7.45	10.68	14.14
August	1.82	4.67	7.71	10.96	14.43
September	2.05	4.91	7.97	11.23	14.73
October	2.28	5.16	8.23	11.51	15.02
November	2.50	5.40	8.48	11.78	15.32
December	2.73	5.64	8.74	12.06	15.62

- Notes:**
1. The amounts indicated above are per ERC (ERC = 705 gpd).
 2. The number of remaining ERC's is 810.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$15.62 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CRYSTAL RIVER HIGHLANDS
Citrus County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	3.84	50.25	100.22	154.11	212.34
February	7.69	54.39	104.68	158.93	217.55
March	11.53	58.53	109.14	163.75	222.76
April	15.37	62.66	113.61	168.57	227.98
May	19.22	66.80	118.07	173.39	233.19
June	23.06	70.94	122.53	178.21	238.40
July	26.90	75.08	126.99	183.03	243.62
August	30.74	79.21	131.45	187.85	248.83
September	34.59	83.35	135.91	192.67	254.04
October	38.43	87.49	140.37	197.48	259.26
November	42.27	91.62	144.83	202.30	264.47
December	46.12	95.76	149.29	207.12	269.68

- Notes:**
1. The amounts indicated above are per ERC (ERC = 639 gpd).
 2. The number of remaining ERC's is 157.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$269.68 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

DEEP CREEK
 Charlotte County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	6.72	88.00	102.48	102.48	102.48
February	13.44	95.34	102.48	102.48	102.48
March	20.16	102.48	102.48	102.48	102.48
April	26.89	102.48	102.48	102.48	102.48
May	33.61	102.48	102.48	102.48	102.48
June	40.33	102.48	102.48	102.48	102.48
July	47.05	102.48	102.48	102.48	102.48
August	53.77	102.48	102.48	102.48	102.48
September	60.49	102.48	102.48	102.48	102.48
October	67.22	102.48	102.48	102.48	102.48
November	73.94	102.48	102.48	102.48	102.48
December	80.66	102.48	102.48	102.48	102.48

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 3,715.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$102.48 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

DELTONA
 Volusia County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	2.24	29.35	58.84	90.95	125.95
February	4.49	31.79	61.50	93.84	129.11
March	6.73	34.23	64.15	96.74	132.27
April	8.97	36.67	66.81	99.63	135.43
May	11.21	39.11	69.46	102.53	138.59
June	13.46	41.55	72.12	105.42	141.74
July	15.70	43.99	74.77	108.32	144.90
August	17.94	46.43	77.43	111.21	148.06
September	20.18	48.87	80.09	114.11	151.22
October	22.43	51.31	82.74	117.00	154.38
November	24.67	53.74	85.40	119.90	157.54
December	26.91	56.18	88.05	122.79	160.70

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 3,739.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$160.70 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

DOL RAY MANOR
Seminole County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	0.48	6.25	12.44	19.10	26.26
February	0.96	6.76	12.99	19.69	26.90
March	1.43	7.28	13.55	20.28	27.54
April	1.91	7.79	14.10	20.88	28.18
May	2.39	8.30	14.65	21.47	28.82
June	2.87	8.82	15.20	22.06	29.46
July	3.35	9.33	15.75	22.65	30.10
August	3.83	9.84	16.30	23.25	30.74
September	4.30	10.35	16.85	23.84	31.37
October	4.78	10.87	17.40	24.43	32.01
November	5.26	11.38	17.95	25.03	32.65
December	5.74	11.89	18.50	25.62	33.29

- Notes:**
1. The amounts indicated above are per ERC (ERC = 888 gpd).
 2. The number of remaining ERC's is 255.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$33.29 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

FOUNTAINS
Osceola County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	1.70	22.25	44.27	67.91	93.34
February	3.40	24.07	46.22	70.01	95.61
March	5.11	25.90	48.18	72.12	97.88
April	6.81	27.72	50.14	74.22	100.15
May	8.51	29.54	52.10	76.33	102.41
June	10.21	31.37	54.06	78.44	104.68
July	11.91	33.19	56.01	80.54	106.95
August	13.62	35.01	57.97	82.65	109.22
September	15.32	36.84	59.93	84.75	111.49
October	17.02	38.66	61.89	86.86	113.76
November	18.72	40.49	63.84	88.96	116.03
December	20.43	42.31	65.80	91.07	118.30

- Notes:**
1. The amounts indicated above are per ERC (ERC = 2,170 gpd).
 2. The number of remaining ERC's is 106.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$118.30 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

FOX RUN
Martin County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	5.48	71.63	143.18	220.69	304.77
February	10.95	77.55	149.59	227.64	312.33
March	16.43	83.47	156.01	234.60	319.88
April	21.90	89.39	162.42	241.56	327.44
May	27.38	95.31	168.83	248.52	335.00
June	32.85	101.23	175.25	255.47	342.55
July	38.33	107.16	181.66	262.43	350.11
August	43.80	113.08	188.08	269.39	357.66
September	49.28	119.00	194.49	276.34	365.22
October	54.75	124.92	200.90	283.30	372.78
November	60.23	130.84	207.32	290.26	380.33
December	65.70	136.76	213.73	297.21	387.89

- Notes:**
1. The amounts indicated above are per ERC (ERC = 704 gpd).
 2. The number of remaining ERC's is 579.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$387.89 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

GENEVA LAKE ESTATES
 Bradford County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	2.22	29.04	58.26	90.11	124.87
February	4.44	31.46	60.89	92.99	128.01
March	6.66	33.88	63.53	95.86	131.15
April	8.88	36.29	66.16	98.74	134.29
May	11.09	38.71	68.79	101.61	137.44
June	13.31	41.12	71.43	104.48	140.58
July	15.53	43.54	74.06	107.36	143.72
August	17.75	45.96	76.70	110.23	146.86
September	19.97	48.37	79.33	113.11	150.00
October	22.19	50.79	81.97	115.98	153.14
November	24.41	53.21	84.60	118.86	156.28
December	26.63	55.62	87.24	121.73	159.42

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 43.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$159.42 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

HERMITS COVE
Putnam County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	1.52	19.85	39.52	60.65	83.40
February	3.04	21.48	41.27	62.53	85.43
March	4.56	23.11	43.02	64.42	87.46
April	6.08	24.74	44.77	66.30	89.49
May	7.59	26.37	46.52	68.18	91.52
June	9.11	28.00	48.27	70.06	93.55
July	10.63	29.63	50.02	71.95	95.58
August	12.15	31.25	51.77	73.83	97.61
September	13.67	32.88	53.52	75.71	99.64
October	15.19	34.51	55.27	77.60	101.67
November	16.71	36.14	57.02	79.48	103.70
December	18.23	37.77	58.77	81.36	105.73

- Notes:**
1. The amounts indicated above are per ERC (ERC = 459 gpd).
 2. The number of remaining ERC's is 16.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$105.73 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

HERMITS COVE
Putnam County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	2.75	36.03	72.38	112.13	155.61
February	5.50	39.03	75.67	115.72	159.55
March	8.26	42.04	78.95	119.32	163.49
April	11.01	45.05	82.24	122.91	167.43
May	13.76	48.05	85.53	126.51	171.36
June	16.51	51.06	88.81	130.10	175.30
July	19.26	54.06	92.10	133.70	179.24
August	22.01	57.07	95.38	137.30	183.17
September	24.77	60.08	98.67	140.89	187.11
October	27.52	63.08	101.96	144.49	191.05
November	30.27	66.09	105.24	148.08	194.98
December	33.02	69.09	108.53	151.68	198.92

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 174.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$198.92 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

HOBBY HILLS
 Lake County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	0.42	5.55	11.12	17.17	23.76
February	0.85	6.01	11.62	17.72	24.35
March	1.27	6.48	12.12	18.26	24.94
April	1.70	6.94	12.62	18.81	25.53
May	2.12	7.40	13.12	19.35	26.13
June	2.55	7.86	13.62	19.90	26.72
July	2.97	8.32	14.13	20.44	27.31
August	3.40	8.78	14.63	20.98	27.91
September	3.82	9.24	15.13	21.53	28.50
October	4.24	9.70	15.63	22.07	29.09
November	4.67	10.16	16.13	22.62	29.69
December	5.09	10.62	16.63	23.16	30.28

- Notes:**
1. The amounts indicated above are per ERC (ERC = 514 gpd).
 2. The number of remaining ERC's is 219.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$30.28 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

HOLIDAY HAVEN
Lake County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.89	11.69	23.51	36.45	50.64
February	1.79	12.67	24.58	37.63	51.92
March	2.68	13.65	25.65	38.80	53.21
April	3.57	14.63	26.72	39.97	54.49
May	4.47	15.60	27.79	41.14	55.78
June	5.36	16.58	28.86	42.32	57.06
July	6.25	17.56	29.93	43.49	58.35
August	7.14	18.53	31.00	44.66	59.63
September	8.04	19.51	32.07	45.83	60.92
October	8.93	20.49	33.14	47.01	62.20
November	9.82	21.47	34.21	48.18	63.49
December	10.72	22.44	35.28	49.35	64.78

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 50.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$64.78 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

INTERCESSION CITY
Osceola County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	2.50	32.67	65.62	101.64	141.05
February	4.99	35.39	68.60	104.90	144.62
March	7.49	38.12	71.58	108.16	148.18
April	9.98	40.84	74.56	111.42	151.75
May	12.48	43.57	77.53	114.68	155.32
June	14.97	46.29	80.51	117.93	158.89
July	17.47	49.02	83.49	121.19	162.45
August	19.96	51.74	86.47	124.45	166.02
September	22.46	54.47	89.45	127.71	169.59
October	24.95	57.19	92.43	130.97	173.15
November	27.45	59.92	95.41	134.23	176.72
December	29.94	62.64	98.38	137.48	180.29

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 278.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$180.29 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

INTERLACHEN LAKE ESTATES
 Putnam County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	1.66	21.72	43.56	67.38	93.37
February	3.32	23.52	45.53	69.52	95.71
March	4.98	25.33	47.50	71.67	98.06
April	6.64	27.14	49.47	73.82	100.41
May	8.30	28.94	51.44	75.97	102.76
June	9.95	30.75	53.41	78.12	105.11
July	11.61	32.56	55.38	80.27	107.45
August	13.27	34.36	57.35	82.42	109.80
September	14.93	36.17	59.32	84.57	112.15
October	16.59	37.98	61.29	86.72	114.50
November	18.25	39.78	63.26	88.87	116.84
December	19.91	41.59	65.23	91.02	119.19

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 146.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$119.19 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

KEYSTONE CLUB ESTATES
Bradford County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	1.65	21.62	43.17	66.48	91.71
February	3.31	23.40	45.10	68.57	93.98
March	4.96	25.19	47.03	70.65	96.24
April	6.61	26.97	48.96	72.74	98.51
May	8.27	28.76	50.89	74.83	100.77
June	9.92	30.54	52.82	76.92	103.03
July	11.57	32.33	54.75	79.01	105.30
August	13.22	34.11	56.68	81.10	107.56
September	14.88	35.89	58.60	83.18	109.83
October	16.53	37.68	60.53	85.27	112.09
November	18.18	39.46	62.46	87.36	114.35
December	19.84	41.25	64.39	89.45	116.62

- Notes:**
1. The amounts indicated above are per ERC (ERC = 788 gpd).
 2. The number of remaining ERC's is 316.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$116.62 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

KEYSTONE CLUB ESTATES
 Bradford County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	5.42	70.89	142.28	220.22	305.37
February	10.83	76.79	148.73	227.26	313.07
March	16.25	82.69	155.17	234.30	320.77
April	21.66	88.60	161.62	241.34	328.47
May	27.08	94.50	168.06	248.39	336.17
June	32.49	100.41	174.51	255.43	343.87
July	37.91	106.31	180.95	262.47	351.56
August	43.32	112.22	187.40	269.51	359.26
September	48.74	118.12	193.84	276.55	366.96
October	54.15	124.03	200.29	283.59	374.66
November	59.57	129.93	206.73	290.63	382.36
December	64.98	135.84	213.18	297.67	390.06

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 122.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$390.06 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

**KEYSTONE HEIGHTS
Clay County**

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	1.09	14.19	28.19	43.20	59.30
February	2.17	15.35	29.44	44.53	60.73
March	3.26	16.51	30.68	45.86	62.17
April	4.34	17.67	31.92	47.20	63.60
May	5.43	18.83	33.16	48.53	65.03
June	6.51	19.99	34.41	49.86	66.47
July	7.60	21.15	35.65	51.20	67.90
August	8.69	22.31	36.89	52.53	69.34
September	9.77	23.47	38.14	53.87	70.77
October	10.86	24.63	39.38	55.20	72.20
November	11.94	25.79	40.62	56.53	73.64
December	13.03	26.95	41.86	57.87	75.07

- Notes:**
1. The amounts indicated above are per ERC (ERC = 559 gpd).
 2. The number of remaining ERC's is 508.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$75.07 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LAKE CONWAY
 Orange County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	2.21	28.94	58.10	89.94	124.74
February	4.42	31.35	60.73	92.82	127.88
March	6.63	33.76	63.37	95.69	131.03
April	8.84	36.17	66.00	98.57	134.18
May	11.05	38.59	68.63	101.45	137.33
June	13.26	41.00	71.26	104.33	140.47
July	15.47	43.41	73.90	107.20	143.62
August	17.69	45.82	76.53	110.08	146.77
September	19.90	48.23	79.16	112.96	149.91
October	22.11	50.64	81.80	115.84	153.06
November	24.32	53.05	84.43	118.71	156.21
December	26.53	55.47	87.06	121.59	159.35

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 3.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$159.35 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LAKESIDE
Citrus County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	3.35	43.89	87.92	135.82	187.98
February	6.71	47.53	91.89	140.14	192.68
March	10.06	51.18	95.85	144.45	197.38
April	13.42	54.82	99.81	148.76	202.09
May	16.77	58.46	103.77	153.08	206.79
June	20.12	62.10	107.74	157.39	211.49
July	23.48	65.75	111.70	161.71	216.19
August	26.83	69.39	115.66	166.02	220.90
September	30.18	73.03	119.62	170.33	225.60
October	33.54	76.68	123.58	174.65	230.30
November	36.89	80.32	127.55	178.96	235.00
December	40.25	83.96	131.51	183.28	239.71

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 157.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$239.71 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LEHIGH
Lee County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	12.05	157.72	316.14	488.60	663.57
February	24.10	170.83	330.40	504.15	663.57
March	36.15	183.93	344.67	519.69	663.57
April	48.21	197.04	358.93	535.24	663.57
May	60.26	210.14	373.20	550.79	663.57
June	72.31	223.25	387.46	566.33	663.57
July	84.36	236.35	401.73	581.88	663.57
August	96.41	249.45	415.99	597.43	663.57
September	108.46	262.56	430.26	612.97	663.57
October	120.52	275.66	444.52	628.52	663.57
November	132.57	288.77	458.79	644.07	663.57
December	144.62	301.87	473.06	659.61	663.57

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 1,778.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$663.57 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LEISURE LAKES (COVERED BRIDGE)
 Highlands County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	1.63	21.31	42.68	65.89	91.14
February	3.26	23.08	44.60	67.98	93.42
March	4.89	24.85	46.52	70.07	95.69
April	6.52	26.62	48.44	72.16	97.97
May	8.14	28.38	50.36	74.25	100.24
June	9.77	30.15	52.28	76.34	102.52
July	11.40	31.92	54.20	78.42	104.79
August	13.03	33.69	56.12	80.51	107.07
September	14.66	35.45	58.04	82.60	109.35
October	16.29	37.22	59.96	84.69	111.62
November	17.92	38.99	61.88	86.78	113.90
December	19.55	40.76	63.80	88.87	116.17

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 96.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$116.17 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MARCO ISLAND
 Collier County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	7.68	100.53	201.48	311.37	431.12
February	15.36	108.88	210.57	321.27	441.92
March	23.04	117.23	219.66	331.18	452.73
April	30.73	125.58	228.75	341.08	463.53
May	38.41	133.93	237.84	350.99	474.33
June	46.09	142.29	246.93	360.89	485.14
July	53.77	150.64	256.02	370.80	495.94
August	61.45	158.99	265.11	380.70	506.74
September	69.13	167.34	274.20	390.60	517.55
October	76.82	175.69	283.29	400.51	528.35
November	84.50	184.04	292.38	410.41	539.15
December	92.18	192.39	301.47	420.32	549.95

- Notes:**
1. The amounts indicated above are per ERC (ERC = 849 gpd).
 2. The number of remaining ERC's is 527.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$549.95 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MEREDITH MANOR
 Seminole County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	0.42	5.49	10.89	16.67	22.85
February	0.84	5.94	11.37	17.18	23.40
March	1.26	6.39	11.85	17.69	23.94
April	1.68	6.83	12.33	18.20	24.49
May	2.10	7.28	12.81	18.71	25.04
June	2.52	7.73	13.29	19.23	25.59
July	2.94	8.18	13.76	19.74	26.14
August	3.36	8.62	14.24	20.25	26.69
September	3.78	9.07	14.72	20.76	27.24
October	4.20	9.52	15.20	21.27	27.79
November	4.62	9.97	15.68	21.79	28.34
December	5.04	10.42	16.15	22.30	28.89

- Notes:**
1. The amounts indicated above are per ERC (ERC = 545 gpd).
 2. The number of remaining ERC's is 56.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$28.89 remains in effect after December, 2001.

Effective Date:

By: _____
 Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MEREDITH MANOR
 Seminole County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	7.03	92.04	184.74	285.94	396.50
February	14.06	99.70	193.11	295.08	406.50
March	21.09	107.37	201.48	304.22	416.50
April	28.12	115.04	209.85	313.37	426.49
May	35.15	122.70	218.22	322.51	436.49
June	42.19	130.37	226.58	331.65	446.49
July	49.22	138.04	234.95	340.79	456.48
August	56.25	145.71	243.32	349.94	466.48
September	63.28	153.37	251.69	359.08	476.48
October	70.31	161.04	260.06	368.22	486.47
November	77.34	168.71	268.43	377.36	496.47
December	84.37	176.37	276.80	386.51	506.46

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 128.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$506.46 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

OAK FOREST
 Citrus County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.81	10.58	21.00	32.12	44.03
February	1.62	11.44	21.92	33.11	45.09
March	2.43	12.31	22.84	34.10	46.15
April	3.24	13.17	23.76	35.08	47.21
May	4.05	14.03	24.68	36.07	48.27
June	4.86	14.90	25.61	37.06	49.32
July	5.67	15.76	26.53	38.04	50.38
August	6.48	16.62	27.45	39.03	51.44
September	7.29	17.49	28.37	40.02	52.50
October	8.10	18.35	29.29	41.00	53.56
November	8.91	19.21	30.21	41.99	54.61
December	9.72	20.07	31.14	42.97	55.67

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 140.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$55.67 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Lutsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PALMS MOBILE HOME PARK
 Lake County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.65	8.54	17.08	26.33	36.37
February	1.31	9.25	17.84	27.16	37.27
March	1.96	9.95	18.61	27.99	38.17
April	2.61	10.66	19.37	28.82	39.08
May	3.26	11.37	20.14	29.65	39.98
June	3.92	12.07	20.91	30.48	40.88
July	4.57	12.78	21.67	31.31	41.78
August	5.22	13.49	22.44	32.14	42.69
September	5.88	14.19	23.20	32.97	43.59
October	6.53	14.90	23.97	33.80	44.49
November	7.18	15.61	24.73	34.64	45.39
December	7.84	16.31	25.50	35.47	46.30

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 27.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$46.30 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PINE RIDGE ESTATES
Osceola County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	0.31	4.05	8.09	12.47	17.20
February	0.62	4.39	8.45	12.86	17.63
March	0.93	4.72	8.82	13.25	18.05
April	1.24	5.05	9.18	13.64	18.48
May	1.55	5.39	9.54	14.03	18.90
June	1.86	5.72	9.90	14.43	19.33
July	2.17	6.06	10.26	14.82	19.76
August	2.48	6.39	10.63	15.21	20.18
September	2.79	6.73	10.99	15.60	20.61
October	3.10	7.06	11.35	15.99	21.03
November	3.41	7.40	11.71	16.39	21.46
December	3.72	7.73	12.07	16.78	21.88

- Notes:**
1. The amounts indicated above are per ERC (ERC = 585 gpd).
 2. The number of remaining ERC's is 584.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$21.88 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PINEY WOODS
Lake County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	3.07	40.21	80.58	124.52	172.38
February	6.15	43.55	84.22	128.47	176.70
March	9.22	46.89	87.85	132.43	181.01
April	12.29	50.23	91.48	136.39	185.33
May	15.36	53.57	95.12	140.35	189.65
June	18.44	56.91	98.75	144.31	193.97
July	21.51	60.25	102.39	148.27	198.28
August	24.58	63.59	106.02	152.23	202.60
September	27.65	66.93	109.65	156.19	206.92
October	30.73	70.27	113.29	160.15	211.24
November	33.80	73.61	116.92	164.10	215.55
December	36.87	76.95	120.56	168.06	219.87

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 44.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$219.87 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

POMONA PARK
Putnam County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.90	11.78	23.62	36.53	50.61
February	1.80	12.76	24.69	37.69	51.88
March	2.70	13.74	25.75	38.85	53.15
April	3.60	14.71	26.82	40.02	54.42
May	4.50	15.69	27.89	41.18	55.69
June	5.40	16.67	28.96	42.35	56.97
July	6.30	17.65	30.02	43.51	58.24
August	7.20	18.63	31.09	44.68	59.51
September	8.10	19.61	32.16	45.84	60.78
October	9.00	20.59	33.23	47.01	62.05
November	9.90	21.57	34.29	48.17	63.32
December	10.80	22.55	35.36	49.34	64.60

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 360.
 3. If the number of remaining LOTS has not connected by December, 2001, the maximum charge of \$64.60 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

POSTMASTER VILLAGE
 Clay County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	6.93	90.73	182.02	281.57	390.23
February	13.86	98.28	190.25	290.55	400.05
March	20.79	105.83	198.48	299.54	409.87
April	27.73	113.38	206.72	308.53	419.69
May	34.66	120.93	214.95	317.51	429.50
June	41.59	128.48	223.18	326.50	439.32
July	48.52	136.03	231.41	335.48	449.14
August	55.45	143.58	239.65	344.47	458.95
September	62.38	151.13	247.88	353.46	468.77
October	69.32	158.68	256.11	362.44	478.59
November	76.25	166.23	264.35	371.43	488.41
December	83.18	173.78	272.58	380.42	498.22

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 180.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$498.22 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

RIVER GROVE
 Putnam County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	0.54	7.03	13.94	21.31	29.18
February	1.08	7.60	14.55	21.96	29.88
March	1.61	8.18	15.16	22.61	30.58
April	2.15	8.75	15.77	23.26	31.28
May	2.69	9.32	16.38	23.92	31.98
June	3.23	9.89	16.99	24.57	32.67
July	3.77	10.47	17.60	25.22	33.37
August	4.31	11.04	18.21	25.87	34.07
September	4.84	11.61	18.82	26.53	34.77
October	5.38	12.18	19.43	27.18	35.47
November	5.92	12.76	20.04	27.83	36.17
December	6.46	13.33	20.65	28.48	36.87

- Notes:**
1. The amounts indicated above are per ERC (ERC = 472 gpd).
 2. The number of remaining ERC's is 279.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$36.87 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

RIVER PARK
 Putnam County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	0.30	3.97	7.94	12.26	16.96
February	0.61	4.29	8.30	12.65	17.38
March	0.91	4.62	8.65	13.04	17.80
April	1.21	4.95	9.01	13.42	18.23
May	1.52	5.28	9.37	13.81	18.65
June	1.82	5.61	9.73	14.20	19.08
July	2.12	5.94	10.08	14.59	19.50
August	2.42	6.27	10.44	14.98	19.92
September	2.73	6.60	10.80	15.37	20.35
October	3.03	6.92	11.16	15.76	20.77
November	3.33	7.25	11.51	16.15	21.19
December	3.64	7.58	11.87	16.53	21.62

- Notes:**
1. The amounts indicated above are per ERC (ERC = 213 gpd).
 2. The number of remaining ERC's is 242.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$21.62 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

RIVER PARK
Putnam County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	1.79	23.40	47.01	72.82	101.06
February	3.58	25.35	49.15	75.16	103.62
March	5.36	27.31	51.28	77.49	106.17
April	7.15	29.26	53.42	79.83	108.73
May	8.94	31.21	55.55	82.16	111.29
June	10.73	33.16	57.68	84.50	113.84
July	12.51	35.12	59.82	86.83	116.40
August	14.30	37.07	61.95	89.17	118.96
September	16.09	39.02	64.09	91.50	121.51
October	17.88	40.97	66.22	93.84	124.07
November	19.66	42.93	68.35	96.17	126.62
December	21.45	44.88	70.49	98.51	129.18

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 391.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$129.18 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

ROSEMONT/ROLLING GREEN
 Citrus County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	4.14	54.23	108.92	168.70	234.09
February	8.28	58.75	113.86	174.11	240.01
March	12.43	63.27	118.81	179.51	245.92
April	16.57	67.79	123.75	184.92	251.84
May	20.71	72.32	128.69	190.33	257.76
June	24.85	76.84	133.64	195.73	263.68
July	28.99	81.36	138.58	201.14	269.60
August	33.14	85.89	143.52	206.55	275.51
September	37.28	90.41	148.46	211.95	281.43
October	41.42	94.93	153.41	217.36	287.35
November	45.56	99.45	158.35	222.76	293.27
December	49.70	103.98	163.29	228.17	299.19

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 16.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$299.19 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SILVER LAKE OAKS
Putnam County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	0.84	10.96	21.83	33.51	46.11
February	1.68	11.86	22.79	34.56	47.23
March	2.52	12.76	23.76	35.60	48.36
April	3.35	13.66	24.73	36.64	49.48
May	4.19	14.56	25.70	37.68	50.61
June	5.03	15.46	26.66	38.73	51.73
July	5.87	16.36	27.63	39.77	52.86
August	6.71	17.26	28.60	40.81	53.98
September	7.55	18.16	29.57	41.85	55.11
October	8.38	19.06	30.54	42.90	56.23
November	9.22	19.96	31.50	43.94	57.36
December	10.06	20.86	32.47	44.98	58.48

- Notes:**
1. The amounts indicated above are per ERC (ERC = 604 gpd).
 2. The number of remaining ERC's is 115.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$58.48 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SILVER LAKE OAKS
 Putnam County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.87	11.42	22.94	35.53	49.29
February	1.75	12.38	23.98	36.66	50.53
March	2.62	13.33	25.02	37.80	51.78
April	3.49	14.28	26.06	38.94	53.02
May	4.36	15.23	27.10	40.08	54.27
June	5.24	16.19	28.15	41.22	55.51
July	6.11	17.14	29.19	42.35	56.76
August	6.98	18.09	30.23	43.49	58.00
September	7.85	19.04	31.27	44.63	59.25
October	8.73	20.00	32.31	45.77	60.49
November	9.60	20.95	33.35	46.91	61.74
December	10.47	21.90	34.39	48.04	62.98

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 26.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$62.98 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SPRING GARDENS
 Citrus County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.85	11.09	22.13	34.05	46.94
February	1.70	12.00	23.11	35.12	48.10
March	2.54	12.92	24.10	36.18	49.26
April	3.39	13.83	25.09	37.25	50.41
May	4.24	14.74	26.07	38.32	51.57
June	5.09	15.66	27.06	39.38	52.72
July	5.93	16.57	28.05	40.45	53.88
August	6.78	17.48	29.03	41.52	55.04
September	7.63	18.40	30.02	42.59	56.19
October	8.48	19.31	31.01	43.65	57.35
November	9.33	20.23	31.99	44.72	58.50
December	10.17	21.14	32.98	45.79	59.66

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 47.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$59.66 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

ST. JOHNS HIGHLANDS
 Putnam County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.62	8.08	16.19	25.02	34.65
February	1.23	8.75	16.92	25.82	35.51
March	1.85	9.42	17.65	26.61	36.38
April	2.47	10.09	18.38	27.41	37.25
May	3.09	10.76	19.11	28.21	38.12
June	3.70	11.43	19.84	29.00	38.99
July	4.32	12.11	20.57	29.80	39.86
August	4.94	12.78	21.31	30.59	40.72
September	5.56	13.45	22.04	31.39	41.59
October	6.17	14.12	22.77	32.19	42.46
November	6.79	14.79	23.50	32.98	43.33
December	7.41	15.46	24.23	33.78	44.20

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 33.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$44.20 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludson, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

STONE MOUNTAIN
Lake County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	1.01	13.20	26.44	40.84	56.51
February	2.02	14.30	27.63	42.14	57.93
March	3.03	15.39	28.82	43.43	59.34
April	4.04	16.49	30.02	44.73	60.75
May	5.04	17.58	31.21	46.03	62.16
June	6.05	18.68	32.40	47.32	63.58
July	7.06	19.77	33.59	48.62	64.99
August	8.07	20.87	34.78	49.91	66.40
September	9.08	21.96	35.97	51.21	67.81
October	10.09	23.06	37.16	52.51	69.23
November	11.10	24.16	38.35	53.80	70.64
December	12.11	25.25	39.54	55.10	72.05

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 14.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$72.05 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUGAR MILL
Volusia County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	5.07	66.28	132.77	205.06	283.77
February	10.13	71.78	138.75	211.57	290.87
March	15.20	77.28	144.73	218.09	297.96
April	20.26	82.78	150.71	224.60	305.06
May	25.33	88.28	156.69	231.11	312.15
June	30.39	93.78	162.67	237.62	319.25
July	35.46	99.28	168.65	244.13	326.34
August	40.52	104.78	174.63	250.64	333.44
September	45.59	110.29	180.61	257.15	340.53
October	50.65	115.79	186.59	263.66	347.63
November	55.72	121.29	192.57	270.17	354.72
December	60.78	126.79	198.55	276.68	361.82

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 3.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$361.82 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUGARMILL WOODS
Citrus County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	2.24	29.29	58.69	90.66	125.47
February	4.48	31.73	61.33	93.54	128.61
March	6.72	34.16	63.98	96.42	131.75
April	8.95	36.59	66.62	99.30	134.89
May	11.19	39.02	69.27	102.18	138.03
June	13.43	41.45	71.91	105.06	141.17
July	15.67	43.88	74.56	107.94	144.31
August	17.91	46.32	77.20	110.82	147.45
September	20.15	48.75	79.85	113.70	150.59
October	22.39	51.18	82.49	116.58	153.73
November	24.62	53.61	85.13	119.46	156.86
December	26.86	56.04	87.78	122.34	160.00

- Notes:**
1. The amounts indicated above are per ERC (ERC = 569 gpd).
 2. The number of remaining ERC's is 3,031.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$160.00 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUNNY HILLS
Washington County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	3.61	47.26	94.95	147.09	204.15
February	7.22	51.20	99.26	151.81	209.31
March	10.83	55.15	103.57	156.52	214.48
April	14.44	59.09	107.88	161.24	219.64
May	18.05	63.03	112.19	165.96	224.81
June	21.66	66.98	116.50	170.68	229.97
July	25.27	70.92	120.81	175.39	235.14
August	28.88	74.86	125.13	180.11	240.31
September	32.49	78.81	129.44	184.83	245.47
October	36.10	82.75	133.75	189.55	250.64
November	39.71	86.69	138.06	194.26	255.80
December	43.32	90.63	142.37	198.98	260.97

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 4,220.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$260.97 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUNSHINE PARKWAY
 Lake County

TREATMENT PLANT

	1997	1998	1999	2000	2001
January	1.00	13.06	25.90	39.58	54.20
February	2.00	14.13	27.03	40.79	55.49
March	3.00	15.19	28.16	42.00	56.79
April	4.00	16.25	29.30	43.21	58.09
May	5.00	17.32	30.43	44.42	59.38
June	6.00	18.38	31.56	45.63	60.68
July	7.00	19.44	32.70	46.84	61.98
August	8.00	20.51	33.83	48.06	63.27
September	9.00	21.57	34.97	49.27	64.57
October	10.00	22.63	36.10	50.48	65.87
November	11.00	23.70	37.23	51.69	67.16
December	12.00	24.76	38.37	52.90	68.46

- Notes:**
1. The amounts indicated above are per ERC (ERC = 3,015 gpd).
 2. The number of remaining ERC's is 1.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$68.46 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

TROPICAL PARK
 Osceola County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	7.41	97.00	194.96	302.15	419.52
February	14.82	105.10	203.82	311.85	430.15
March	22.23	113.20	212.69	321.56	440.78
April	29.63	121.30	221.55	331.26	451.42
May	37.04	129.40	230.41	340.96	462.05
June	44.45	137.50	239.27	350.67	472.68
July	51.86	145.60	248.14	360.37	483.31
August	59.27	153.70	257.00	370.08	493.94
September	66.68	161.80	265.86	379.78	504.57
October	74.09	169.90	274.72	389.48	515.20
November	81.49	178.00	283.58	399.19	525.84
December	88.90	186.10	292.45	408.89	536.47

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 125.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$536.47 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

VALENCIA TERRACE
Lake County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.89	11.68	23.24	35.66	49.04
February	1.79	12.64	24.27	36.77	50.23
March	2.68	13.59	25.30	37.88	51.42
April	3.57	14.55	26.33	38.99	52.62
May	4.47	15.51	27.36	40.09	53.81
June	5.36	16.47	28.39	41.20	55.00
July	6.25	17.42	29.41	42.31	56.20
August	7.15	18.38	30.44	43.41	57.39
September	8.04	19.34	31.47	44.52	58.58
October	8.93	20.30	32.50	45.63	59.78
November	9.83	21.25	33.53	46.74	60.97
December	10.72	22.21	34.56	47.84	62.16

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 17.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$62.16 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

VENETIAN VILLAGE
 Lake County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.17	2.26	4.54	7.01	9.71
February	0.35	2.45	4.74	7.24	9.95
March	0.52	2.64	4.95	7.46	10.20
April	0.69	2.83	5.15	7.68	10.44
May	0.87	3.02	5.36	7.90	10.68
June	1.04	3.20	5.56	8.13	10.93
July	1.21	3.39	5.77	8.35	11.17
August	1.38	3.58	5.97	8.57	11.41
September	1.56	3.77	6.18	8.80	11.66
October	1.73	3.96	6.38	9.02	11.90
November	1.90	4.15	6.58	9.24	12.14
December	2.08	4.33	6.79	9.47	12.38

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 78.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$12.38 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

**WELAKA/SARATOGA HARBOUR
Putnam County**

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	1.19	15.63	31.34	42.57	42.57
February	2.39	16.93	32.76	42.57	42.57
March	3.58	18.23	34.18	42.57	42.57
April	4.78	19.53	35.59	42.57	42.57
May	5.97	20.83	37.01	42.57	42.57
June	7.16	22.13	38.43	42.57	42.57
July	8.36	23.43	39.85	42.57	42.57
August	9.55	24.73	41.26	42.57	42.57
September	10.74	26.03	42.57	42.57	42.57
October	11.94	27.33	42.57	42.57	42.57
November	13.13	28.63	42.57	42.57	42.57
December	14.33	29.93	42.57	42.57	42.57

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 114.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$42.57 remains in effect after December, 2001.

Effective Date:

By: _____
**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

WOOTENS
Putnam County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.39	5.09	10.19	15.75	21.80
February	0.78	5.51	10.65	16.25	22.34
March	1.17	5.93	11.11	16.75	22.89
April	1.55	6.35	11.57	17.25	23.44
May	1.94	6.78	12.03	17.75	23.98
June	2.33	7.20	12.49	18.25	24.53
July	2.72	7.62	12.95	18.75	25.07
August	3.11	8.04	13.41	19.25	25.62
September	3.50	8.47	13.87	19.75	26.17
October	3.89	8.89	14.33	20.25	26.71
November	4.28	9.31	14.79	20.75	27.26
December	4.66	9.73	15.25	21.25	27.80

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 25.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$27.80 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

ZEPHYR SHORES
 Pasco County

TRANSMISSION / DISTRIBUTION

	1997	1998	1999	2000	2001
January	0.68	8.84	17.72	27.39	37.94
February	1.35	9.57	18.52	28.26	38.89
March	2.03	10.31	19.32	29.13	39.84
April	2.70	11.04	20.12	30.01	40.80
May	3.38	11.77	20.92	30.88	41.75
June	4.05	12.51	21.72	31.75	42.70
July	4.73	13.24	22.52	32.62	43.65
August	5.40	13.98	23.32	33.50	44.60
September	6.08	14.71	24.12	34.37	45.56
October	6.75	15.45	24.92	35.24	46.51
November	7.43	16.18	25.72	36.11	47.46
December	8.10	16.92	26.52	36.99	48.41

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 94.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$48.41 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

AMELIA ISLAND
Nassau County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	16.97	221.90	442.70	681.00	927.48
February	33.94	240.18	462.43	702.32	927.48
March	50.91	258.46	482.15	723.64	927.48
April	67.87	276.74	501.88	744.96	927.48
May	84.84	295.02	521.60	766.28	927.48
June	101.81	313.30	541.33	787.60	927.48
July	118.78	331.58	561.05	808.92	927.48
August	135.75	349.86	580.78	830.25	927.48
September	152.72	368.14	600.50	851.57	927.48
October	169.69	386.42	620.23	872.89	927.48
November	186.65	404.69	639.95	894.21	927.48
December	203.62	422.97	659.68	915.53	927.48

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 155.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$927.48 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

APACHE SHORES
Citrus County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	4.63	60.58	121.02	186.41	257.25
February	9.26	65.58	126.43	192.27	263.61
March	13.90	70.59	131.84	198.13	269.97
April	18.53	75.59	137.25	203.99	276.33
May	23.16	80.59	142.66	209.86	282.69
June	27.79	85.59	148.08	215.72	289.05
July	32.42	90.60	153.49	221.58	295.41
August	37.05	95.60	158.90	227.44	301.77
September	41.69	100.60	164.31	233.30	308.13
October	46.32	105.60	169.72	239.17	314.49
November	50.95	110.61	175.13	245.03	320.85
December	55.58	115.61	180.54	250.89	327.21

- Notes:**
1. The amounts indicated above are per ERC (ERC = 75 gpd).
 2. The number of remaining ERC's is 67.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$327.21 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

APACHE SHORES
Citrus County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	3.76	49.18	98.24	151.29	208.76
February	7.52	53.24	102.63	156.04	213.91
March	11.28	57.30	107.02	160.80	219.07
April	15.04	61.36	111.41	165.55	224.23
May	18.80	65.42	115.80	170.31	229.39
June	22.56	69.48	120.19	175.07	234.55
July	26.32	73.54	124.58	179.82	239.70
August	30.08	77.60	128.97	184.58	244.86
September	33.84	81.66	133.36	189.33	250.02
October	37.60	85.72	137.75	194.09	255.18
November	41.36	89.78	142.14	198.84	260.33
December	45.12	93.84	146.53	203.60	265.49

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 79.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$265.49 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

**BEECHER'S POINT
Putnam County**

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	5.15	67.31	134.28	206.53	284.62
February	10.30	72.86	140.26	213.00	291.62
March	15.44	78.40	146.24	219.46	298.61
April	20.59	83.95	152.22	225.92	305.61
May	25.74	89.49	158.20	232.39	312.60
June	30.89	95.03	164.18	238.85	319.60
July	36.03	100.58	170.16	245.31	326.59
August	41.18	106.12	176.15	251.78	333.59
September	46.33	111.67	182.13	258.24	340.59
October	51.48	117.21	188.11	264.70	347.58
November	56.62	122.75	194.09	271.16	354.58
December	61.77	128.30	200.07	277.63	361.57

- Notes:**
1. The amounts indicated above are per ERC (ERC = 147 gpd).
 2. The number of remaining ERC's is 46.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$132.38 remains in effect after December, 2001.

Effective Date:

By: _____
**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BEECHER'S POINT
Putnam County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	9.29	121.47	242.72	373.97	516.24
February	18.57	131.51	253.58	385.74	529.01
March	27.86	141.55	264.45	397.51	541.79
April	37.15	151.58	275.31	409.28	554.57
May	46.43	161.62	286.17	421.05	567.34
June	55.72	171.65	297.03	432.83	580.12
July	65.01	181.69	307.89	444.60	592.90
August	74.29	191.72	318.75	456.37	605.68
September	83.58	201.76	329.61	468.14	618.45
October	92.87	211.79	340.47	479.91	631.23
November	102.15	221.83	351.33	491.69	644.01
December	111.44	231.86	362.19	503.46	656.78

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 16.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$656.78 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BUENAVENTURA LAKES
Osceola County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	10.90	142.46	283.84	436.04	600.18
February	21.79	154.17	296.44	449.63	614.86
March	32.69	165.88	309.04	463.21	629.53
April	43.59	177.58	321.64	476.80	644.21
May	54.48	189.29	334.24	490.39	658.88
June	65.38	201.00	346.84	503.98	673.56
July	76.27	212.70	359.45	517.57	688.24
August	87.17	224.41	372.05	531.15	702.91
September	98.07	236.12	384.65	544.74	717.59
October	108.96	247.82	397.25	558.33	732.26
November	119.86	259.53	409.85	571.92	746.94
December	130.76	271.24	422.45	585.50	761.62

- Notes:**
1. The amounts indicated above are per ERC (ERC = 204 gpd).
 2. The number of remaining ERC's is 908.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$761.62 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BURNT STORE
Charlotte/Lee County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	6.38	83.42	166.33	255.70	352.20
February	12.76	90.29	173.73	263.69	360.84
March	19.14	97.15	181.13	271.67	369.48
April	25.52	104.02	188.52	279.66	378.11
May	31.90	110.88	195.92	287.65	386.75
June	38.28	117.75	203.32	295.64	395.39
July	44.66	124.61	210.72	303.63	404.03
August	51.04	131.47	218.12	311.61	412.67
September	57.42	138.34	225.52	319.60	421.30
October	63.80	145.20	232.91	327.59	429.94
November	70.18	152.07	240.31	335.58	438.58
December	76.56	158.93	247.71	343.56	447.22

- Notes:**
1. The amounts indicated above are per ERC (ERC = 203 gpd).
 2. The number of remaining ERC's is 172.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$447.22 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BURNT STORE
Charlotte/Lee County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	7.65	100.21	201.51	312.44	434.00
February	15.31	108.59	210.68	322.49	445.02
March	22.96	116.96	219.85	332.54	456.04
April	30.61	125.34	229.02	342.59	467.05
May	38.27	133.71	238.19	352.64	478.07
June	45.92	142.09	247.36	362.69	489.09
July	53.57	150.46	256.54	372.74	500.11
August	61.23	158.84	265.71	382.78	511.13
September	68.88	167.21	274.88	392.83	522.14
October	76.53	175.59	284.05	402.88	533.16
November	84.19	183.96	293.22	412.93	544.18
December	91.84	192.34	302.39	422.98	555.20

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 3,895.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$555.20 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CHULUOTA
Seminole County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	750.00	750.00	750.00	750.00	750.00
February	750.00	750.00	750.00	750.00	750.00
March	750.00	750.00	750.00	750.00	750.00
April	750.00	750.00	750.00	750.00	750.00
May	750.00	750.00	750.00	750.00	750.00
June	750.00	750.00	750.00	750.00	750.00
July	750.00	750.00	750.00	750.00	750.00
August	750.00	750.00	750.00	750.00	750.00
September	750.00	750.00	750.00	750.00	750.00
October	750.00	750.00	750.00	750.00	750.00
November	750.00	750.00	750.00	750.00	750.00
December	750.00	750.00	750.00	750.00	750.00

- Notes:**
1. The amounts indicated above are per ERC.
 2. The number of remaining ERC's is 244 - as of 4/1/90.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$750.00 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludson, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CHULUOTA
Seminole County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	91.45	750.00	750.00	750.00	750.00
February	182.90	750.00	750.00	750.00	750.00
March	274.34	750.00	750.00	750.00	750.00
April	365.79	750.00	750.00	750.00	750.00
May	457.24	750.00	750.00	750.00	750.00
June	548.69	750.00	750.00	750.00	750.00
July	640.14	750.00	750.00	750.00	750.00
August	731.59	750.00	750.00	750.00	750.00
September	750.00	750.00	750.00	750.00	750.00
October	750.00	750.00	750.00	750.00	750.00
November	750.00	750.00	750.00	750.00	750.00
December	750.00	750.00	750.00	750.00	750.00

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 19.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$750.00 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CITRUS SPRINGS
Citrus County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	10.99	143.87	288.03	444.67	615.05
February	21.99	155.79	300.99	458.76	630.40
March	32.98	167.72	313.95	472.85	645.74
April	43.98	179.65	326.91	486.95	661.09
May	54.97	191.58	339.87	501.04	676.44
June	65.97	203.51	352.82	515.14	691.78
July	76.96	215.44	365.78	529.23	707.13
August	87.96	227.36	378.74	543.32	722.48
September	98.95	239.29	391.70	557.42	737.83
October	109.95	251.22	404.66	571.51	753.17
November	120.94	263.15	417.61	585.61	768.52
December	131.94	275.08	430.57	599.70	783.87

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 397.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$783.87 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

DEEP CREEK
Charlotte County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	2.63	34.50	69.97	109.41	153.24
February	5.26	37.42	73.22	113.03	157.26
March	7.89	40.35	76.48	116.65	161.28
April	10.52	43.28	79.74	120.27	165.30
May	13.15	46.21	82.99	123.89	169.32
June	15.78	49.14	86.25	127.51	173.34
July	18.41	52.07	89.51	131.13	177.35
August	21.05	55.00	92.76	134.75	181.37
September	23.68	57.92	96.02	138.36	185.39
October	26.31	60.85	99.28	141.98	189.41
November	28.94	63.78	102.53	145.60	193.43
December	31.57	66.71	105.79	149.22	197.45

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 3,708.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$197.45 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

ENTERPRISE
Volusia County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	2.48	32.32	63.80	97.09	132.38
February	4.95	34.93	66.56	100.02	135.49
March	7.43	37.54	69.32	102.95	138.60
April	9.90	40.15	72.08	105.87	141.71
May	12.38	42.76	74.84	108.80	144.81
June	14.85	45.37	77.60	111.72	147.92
July	17.33	47.99	80.37	114.65	151.03
August	19.80	50.60	83.13	117.57	154.14
September	22.28	53.21	85.89	120.50	157.24
October	24.76	55.82	88.65	123.42	160.35
November	27.23	58.43	91.41	126.35	163.46
December	29.71	61.04	94.17	129.28	166.57

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 47.
 3. If the number of remaining LOTS has not connected by December, 2001, the maximum charge of \$166.57 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

FISHERMAN'S HAVEN
Martin County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	13.45	175.90	350.75	539.29	742.93
February	26.90	190.38	366.36	556.15	761.16
March	40.36	204.85	381.97	573.00	779.39
April	53.81	219.33	397.58	589.86	797.62
May	67.26	233.81	413.18	606.71	815.85
June	80.71	248.29	428.79	623.57	834.08
July	94.16	262.76	444.40	640.42	852.31
August	107.62	277.24	460.01	657.28	870.54
September	121.07	291.72	475.61	674.13	888.77
October	134.52	306.19	491.22	690.99	907.00
November	147.97	320.67	506.83	707.84	925.24
December	161.42	335.15	522.44	724.70	943.47

- Notes:**
1. The amounts indicated above are per ERC (ERC = 84 gpd).
 2. The number of remaining ERC's is 60.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$943.47 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

FLORIDA CENTRAL COMMERCE PARK
Seminole County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	750.00	750.00	750.00	750.00	750.00
February	750.00	750.00	750.00	750.00	750.00
March	750.00	750.00	750.00	750.00	750.00
April	750.00	750.00	750.00	750.00	750.00
May	750.00	750.00	750.00	750.00	750.00
June	750.00	750.00	750.00	750.00	750.00
July	750.00	750.00	750.00	750.00	750.00
August	750.00	750.00	750.00	750.00	750.00
September	750.00	750.00	750.00	750.00	750.00
October	750.00	750.00	750.00	750.00	750.00
November	750.00	750.00	750.00	750.00	750.00
December	750.00	750.00	750.00	750.00	750.00

- Notes:**
1. The amounts indicated above are per ERC (ERC = 195 gpd) - as of 1/1/92.
 2. The number of remaining ERC's is 203 - as of 1/1/92.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$750.00 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Lutsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

FLORIDA CENTRAL COMMERCE PARK
Seminole County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	750.00	750.00	750.00	750.00	750.00
February	750.00	750.00	750.00	750.00	750.00
March	750.00	750.00	750.00	750.00	750.00
April	750.00	750.00	750.00	750.00	750.00
May	750.00	750.00	750.00	750.00	750.00
June	750.00	750.00	750.00	750.00	750.00
July	750.00	750.00	750.00	750.00	750.00
August	750.00	750.00	750.00	750.00	750.00
September	750.00	750.00	750.00	750.00	750.00
October	750.00	750.00	750.00	750.00	750.00
November	750.00	750.00	750.00	750.00	750.00
December	750.00	750.00	750.00	750.00	750.00

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 219 (as of 1/1/92).
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$750.00 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

HOLIDAY HAVEN
Lake County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	58.90	769.87	1,401.66	1,401.66	1,401.66
February	117.80	832.93	1,401.66	1,401.66	1,401.66
March	176.70	896.00	1,401.66	1,401.66	1,401.66
April	235.60	959.06	1,401.66	1,401.66	1,401.66
May	294.50	1,022.12	1,401.66	1,401.66	1,401.66
June	353.40	1,085.19	1,401.66	1,401.66	1,401.66
July	412.30	1,148.25	1,401.66	1,401.66	1,401.66
August	471.21	1,211.31	1,401.66	1,401.66	1,401.66
September	530.11	1,274.37	1,401.66	1,401.66	1,401.66
October	589.01	1,337.44	1,401.66	1,401.66	1,401.66
November	647.91	1,400.50	1,401.66	1,401.66	1,401.66
December	706.81	1,401.66	1,401.66	1,401.66	1,401.66

- Notes:**
1. The amounts indicated above are per ERC (ERC = 154 gpd).
 2. The number of remaining ERC's is 41.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$1,401.66 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

HOLIDAY HAVEN
Lake County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	1.39	18.19	36.34	55.99	77.30
February	2.78	19.69	37.97	57.76	79.21
March	4.17	21.19	39.59	59.52	81.12
April	5.56	22.70	41.22	61.28	83.03
May	6.95	24.20	42.85	63.04	84.95
June	8.34	25.70	44.47	64.81	86.86
July	9.73	27.20	46.10	66.57	88.77
August	11.12	28.71	47.73	68.33	90.69
September	12.51	30.21	49.35	70.09	92.60
October	13.90	31.71	50.98	71.86	94.51
November	15.30	33.21	52.60	73.62	96.43
December	16.69	34.72	54.23	75.38	98.34

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 64.
 3. If the number of remaining LOTS has not connected by December, 2001, the maximum charge of \$98.34 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LEISURE LAKES (COVERED BRIDGE)
Highlands County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	3.74	48.96	97.55	149.88	206.31
February	7.49	52.98	101.89	154.55	211.36
March	11.23	57.01	106.22	159.22	216.41
April	14.98	61.03	110.55	163.89	221.45
May	18.72	65.06	114.88	168.56	226.50
June	22.47	69.08	119.21	173.24	231.55
July	26.21	73.10	123.55	177.91	236.59
August	29.96	77.13	127.88	182.58	241.64
September	33.70	81.15	132.21	187.25	246.69
October	37.45	85.17	136.54	191.92	251.73
November	41.19	89.20	140.87	196.59	256.78
December	44.94	93.22	145.21	201.27	261.83

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 148.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$261.83 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MARCO ISLAND
Collier County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	1,392.71	1,500.00	1,500.00	1,500.00	1,500.00
February	1,428.89	1,500.00	1,500.00	1,500.00	1,500.00
March	1,465.07	1,500.00	1,500.00	1,500.00	1,500.00
April	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
May	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
June	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
July	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
August	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
September	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
October	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
November	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
December	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00

- Notes:**
1. The amounts indicated above are per ERC (ERC = 414 gpd) - as of 7/1/93.
 2. The number of remaining ERC's is 1,476 - as of 7/1/93.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$1,500.00 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MARCO SHORES
Collier County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	1.94	25.40	50.20	76.50	104.46
February	3.89	27.45	52.38	78.82	106.92
March	5.83	29.51	54.56	81.14	109.39
April	7.78	31.57	56.74	83.45	111.86
May	9.72	33.62	58.92	85.77	114.32
June	11.67	35.68	61.10	88.09	116.79
July	13.61	37.74	63.29	90.40	119.26
August	15.56	39.79	65.47	92.72	121.73
September	17.50	41.85	67.65	95.04	124.19
October	19.45	43.91	69.83	97.36	126.66
November	21.39	45.97	72.01	99.67	129.13
December	23.34	48.02	74.19	101.99	131.59

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 84.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$131.59 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

**MARION OAKS
Marion County**

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	8.70	113.75	226.71	348.38	479.66
February	17.40	123.11	236.78	359.25	491.41
March	26.10	132.46	246.85	370.11	503.15
April	34.80	141.81	256.93	380.98	514.89
May	43.50	151.17	267.00	391.85	526.64
June	52.20	160.52	277.07	402.71	538.38
July	60.90	169.87	287.15	413.58	550.12
August	69.60	179.22	297.22	424.45	551.59
September	78.30	188.58	307.29	435.32	551.59
October	87.00	197.93	317.37	446.18	551.59
November	95.70	207.28	327.44	457.05	551.59
December	104.40	216.64	337.51	467.92	551.59

- Notes:**
1. The amounts indicated above are per ERC (ERC = 112 gpd).
 2. The number of remaining ERC's is 172.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$551.59 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MORNINGVIEW
 Lake County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	1.11	14.47	28.64	43.71	59.76
February	2.22	15.65	29.89	45.04	61.18
March	3.32	16.82	31.14	46.37	62.60
April	4.43	18.00	32.39	47.70	64.02
May	5.54	19.17	33.64	49.03	65.44
June	6.65	20.35	34.89	50.36	66.86
July	7.76	21.52	36.14	51.69	68.28
August	8.86	22.70	37.39	53.02	69.70
September	9.97	23.87	38.63	54.35	71.12
October	11.08	25.05	39.88	55.68	72.54
November	12.19	26.22	41.13	57.01	73.96
December	13.30	27.40	42.38	58.34	75.38

- Notes:**
1. The amounts indicated above are per ERC (ERC = 166 gpd).
 2. The number of remaining ERC's is 28.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$75.38 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PALM PORT
Putnam County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	6.98	91.26	181.95	279.71	385.29
February	13.96	98.76	190.04	288.45	394.74
March	20.94	106.27	198.13	297.19	404.19
April	27.92	113.78	206.23	305.93	413.64
May	34.89	121.29	214.32	314.67	423.09
June	41.87	128.80	222.41	323.41	432.54
July	48.85	136.31	230.51	332.15	441.99
August	55.83	143.82	238.60	340.89	451.44
September	62.81	151.33	246.70	349.62	460.89
October	69.79	158.83	254.79	358.36	470.34
November	76.77	166.34	262.88	367.10	479.79
December	83.75	173.85	270.98	375.84	489.24

- Notes:**
1. The amounts indicated above are per ERC (ERC = 193 gpd).
 2. The number of remaining ERC's is 94.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$489.24 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

**PALM PORT
Putnam County**

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	8.18	106.91	211.98	324.04	443.81
February	16.37	115.62	221.26	333.96	454.43
March	24.55	124.33	230.55	343.88	465.06
April	32.73	133.03	239.83	353.80	475.69
May	40.92	141.74	249.12	363.73	486.31
June	49.10	150.45	258.40	373.65	496.94
July	57.29	159.15	267.69	383.57	507.56
August	65.47	167.86	276.97	393.49	518.19
September	73.65	176.57	286.26	403.42	528.81
October	81.84	185.28	295.54	413.34	539.44
November	90.02	193.98	304.83	423.26	550.07
December	98.20	202.69	314.11	433.18	560.69

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 27.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$560.69 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PALM TERRACE
Pasco County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	1.57	20.57	41.29	63.92	88.65
February	3.14	22.28	43.16	65.96	90.88
March	4.71	24.00	45.03	68.01	93.12
April	6.28	25.71	46.90	70.05	95.35
May	7.86	27.42	48.77	72.10	97.59
June	9.43	29.14	50.65	74.14	99.83
July	11.00	30.85	52.52	76.19	102.06
August	12.57	32.56	54.39	78.23	104.30
September	14.14	34.28	56.26	80.28	106.54
October	15.71	35.99	58.13	82.32	108.77
November	17.28	37.71	60.00	84.36	111.01
December	18.85	39.42	61.87	86.41	113.24

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 162.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$113.24 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SILVER LAKE OAKS
Putnam County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	12.60	164.80	328.96	506.34	698.28
February	25.20	178.39	343.64	522.22	715.50
March	37.80	191.98	358.33	538.11	732.71
April	50.40	205.57	373.01	553.99	749.92
May	63.00	219.15	387.69	569.88	767.13
June	75.60	232.74	402.37	585.76	784.35
July	88.20	246.33	417.05	601.65	801.56
August	100.80	259.92	431.73	617.53	818.77
September	113.40	273.51	446.41	633.42	835.99
October	126.01	287.10	461.09	649.30	853.20
November	138.61	300.69	475.77	665.19	870.41
December	151.21	314.28	490.45	681.07	887.62

- Notes:**
1. The amounts indicated above are per ERC (ERC = 178 gpd).
 2. The number of remaining ERC's is 26.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$887.62 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SILVER LAKE OAKS
Putnam County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	3.36	43.96	87.40	133.95	183.96
February	6.73	47.56	91.25	138.09	188.41
March	10.09	51.16	95.11	142.24	192.87
April	13.46	54.76	98.97	146.38	197.32
May	16.82	58.36	102.82	150.52	201.78
June	20.18	61.95	106.68	154.66	206.23
July	23.55	65.55	110.53	158.80	210.69
August	26.91	69.15	114.39	162.94	215.14
September	30.27	72.75	118.25	167.08	219.60
October	33.64	76.35	122.10	171.22	224.05
November	37.00	79.94	125.96	175.36	228.51
December	40.37	83.54	129.81	179.50	232.96

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 26.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$232.96 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SOUTH FORTY
Marion County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	41.38	540.69	750.00	750.00	750.00
February	82.75	584.88	750.00	750.00	750.00
March	124.13	629.07	750.00	750.00	750.00
April	165.50	673.26	750.00	750.00	750.00
May	206.88	717.45	750.00	750.00	750.00
June	248.25	750.00	750.00	750.00	750.00
July	289.63	750.00	750.00	750.00	750.00
August	331.00	750.00	750.00	750.00	750.00
September	372.38	750.00	750.00	750.00	750.00
October	413.75	750.00	750.00	750.00	750.00
November	455.13	750.00	750.00	750.00	750.00
December	496.50	750.00	750.00	750.00	750.00

- Notes:**
1. The amounts indicated above are per ERC (ERC = 493 gpd).
 2. The number of remaining ERC's is 20.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$750.00 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SOUTH FORTY
Marion County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	39.56	517.53	750.00	750.00	750.00
February	79.13	560.29	750.00	750.00	750.00
March	118.69	603.05	750.00	750.00	750.00
April	158.26	645.81	750.00	750.00	750.00
May	197.82	688.57	750.00	750.00	750.00
June	237.38	731.34	750.00	750.00	750.00
July	276.95	750.00	750.00	750.00	750.00
August	316.51	750.00	750.00	750.00	750.00
September	356.07	750.00	750.00	750.00	750.00
October	395.64	750.00	750.00	750.00	750.00
November	435.20	750.00	750.00	750.00	750.00
December	474.77	750.00	750.00	750.00	750.00

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 3.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$750.00 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
 Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SPRING GARDENS
Citrus County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	2.63	34.34	67.96	103.71	141.79
February	5.26	37.12	70.93	106.86	145.16
March	7.89	39.91	73.89	110.02	148.52
April	10.52	42.70	76.85	113.17	151.89
May	13.15	45.49	79.81	116.33	155.26
June	15.77	48.27	82.78	119.49	158.63
July	18.40	51.06	85.74	122.64	162.00
August	21.03	53.85	88.70	125.80	165.37
September	23.66	56.64	91.66	128.95	168.74
October	26.29	59.43	94.63	132.11	172.10
November	28.92	62.21	97.59	135.26	175.47
December	31.55	65.00	100.55	138.42	178.84

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 47.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$178.84 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUGAR MILL
Volusia County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	11.16	145.95	291.38	448.55	618.69
February	22.32	157.99	304.39	462.63	633.95
March	33.48	170.02	317.40	476.71	649.21
April	44.64	182.06	330.41	490.79	664.47
May	55.80	194.10	343.41	504.87	679.73
June	66.95	206.14	356.42	518.95	694.99
July	78.11	218.18	369.43	533.03	710.25
August	89.27	230.22	382.44	547.11	725.51
September	100.43	242.25	395.45	561.19	740.77
October	111.59	254.29	408.46	575.27	756.03
November	122.75	266.33	421.47	589.35	771.29
December	133.91	278.37	434.48	603.43	786.55

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 7.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$786.55 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUNSHINE PARKWAY
Lake County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	21.74	284.15	564.32	864.08	1,185.46
February	43.49	307.36	589.15	890.70	1,214.05
March	65.23	330.57	613.98	917.31	1,242.63
April	86.98	353.79	638.81	943.93	1,271.22
May	108.72	377.00	663.64	970.55	1,299.81
June	130.47	400.21	688.47	997.17	1,328.40
July	152.21	423.42	713.30	1,023.78	1,356.98
August	173.96	446.64	738.14	1,050.40	1,385.57
September	195.70	469.85	762.97	1,077.02	1,414.16
October	217.45	493.06	787.80	1,103.64	1,442.75
November	239.19	516.27	812.63	1,130.25	1,471.34
December	260.94	539.49	837.46	1,156.87	1,499.92

- Notes:**
1. The amounts indicated above are per ERC (ERC = 929 gpd).
 2. The number of remaining ERC's is 117.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$1,499.92 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

TROPICAL ISLES
St. Lucie County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	3.47	45.48	91.18	140.96	195.25
February	6.95	49.26	95.30	145.45	200.15
March	10.42	53.04	99.41	149.94	205.05
April	13.90	56.82	103.53	154.43	209.95
May	17.37	60.60	107.65	158.92	214.85
June	20.85	64.38	111.77	163.41	219.75
July	24.32	68.16	115.88	167.90	224.65
August	27.80	71.94	120.00	172.39	229.55
September	31.27	75.72	124.12	176.88	234.45
October	34.75	79.50	128.24	181.37	239.35
November	38.22	83.28	132.35	185.86	244.25
December	41.70	87.06	136.47	190.35	249.15

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 36.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$249.15 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

UNIVERSITY SHORES
Orange County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	7.11	93.04	185.89	286.40	395.34
February	14.23	100.72	194.21	295.41	405.12
March	21.34	108.41	202.53	304.43	414.90
April	28.45	116.09	210.85	313.44	424.69
May	35.56	123.78	219.16	322.45	434.47
June	42.68	131.47	227.48	331.47	444.25
July	49.79	139.15	235.80	340.48	454.04
August	56.90	146.84	244.12	349.50	463.82
September	64.01	154.52	252.43	358.51	473.60
October	71.13	162.21	260.75	367.53	483.38
November	78.24	169.89	269.07	376.54	493.17
December	85.35	177.58	277.38	385.55	502.95

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 550.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$502.95 remains in effect after December, 2001.

Effective Date:

By:

Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

VALENCIA TERRACE
Lake County

TREATMENT AND DISPOSAL

	1997	1998	1999	2000	2001
January	1.42	18.53	36.93	56.76	78.16
February	2.83	20.05	38.57	58.53	80.07
March	4.25	21.58	40.22	60.30	81.99
April	5.67	23.10	41.86	62.07	83.90
May	7.09	24.63	43.50	63.85	85.82
June	8.50	26.15	45.14	65.62	87.73
July	9.92	27.67	46.78	67.39	89.65
August	11.34	29.20	48.42	69.16	91.56
September	12.75	30.72	50.07	70.93	93.47
October	14.17	32.24	51.71	72.70	95.39
November	15.59	33.77	53.35	74.47	97.30
December	17.01	35.29	54.99	76.24	99.22

- Notes:**
1. The amounts indicated above are per ERC (ERC = 214 gpd).
 2. The number of remaining ERC's is 96.
 3. If the number of remaining ERC's has not connected by Decemer, 2001, the maximum charge of \$99.22 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

VALENCIA TERRACE
 Lake County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	7.74	101.21	202.62	312.76	432.55
February	15.47	109.60	211.73	322.67	443.34
March	23.21	117.99	220.84	332.58	454.12
April	30.94	126.38	229.95	342.49	464.91
May	38.68	134.77	239.07	352.40	475.70
June	46.41	143.16	248.18	362.31	486.49
July	54.15	151.55	257.29	372.22	497.28
August	61.88	159.94	266.40	382.12	508.06
September	69.62	168.33	275.52	392.03	518.85
October	77.35	176.72	284.63	401.94	529.64
November	85.09	185.11	293.74	411.85	540.43
December	92.82	193.50	302.85	421.76	551.22

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 17.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$551.22 remains in effect after December, 2001.

Effective Date:

By:

**Forrest L. Ludsen, Vice President
 Customer Services**

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

VENETIAN VILLAGE
Lake County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	8.28	108.20	214.99	329.35	452.07
February	16.56	117.05	224.46	339.51	462.99
March	24.84	125.89	233.93	349.67	473.92
April	33.12	134.74	243.40	359.84	484.84
May	41.40	143.59	252.88	370.00	495.77
June	49.68	152.43	262.35	380.16	506.69
July	57.96	161.28	271.82	390.33	517.62
August	66.23	170.13	281.29	400.49	528.54
September	74.51	178.97	290.77	410.65	539.47
October	82.79	187.82	300.24	420.82	550.39
November	91.07	196.67	309.71	430.98	561.32
December	99.35	205.51	319.18	441.14	572.24

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 15.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$572.24 remains in effect after December, 2001.

Effective Date:

By: _____
Forrest L. Ludsen, Vice President
Customer Services

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

ZEPHYR SHORES
Pasco County

COLLECTION SYSTEM

	1997	1998	1999	2000	2001
January	5.74	75.03	149.81	230.67	318.21
February	11.47	81.22	156.50	237.91	326.06
March	17.21	87.41	163.20	245.15	333.92
April	22.95	93.60	169.89	252.40	341.77
May	28.68	99.79	176.58	259.64	349.63
June	34.42	105.98	183.27	266.89	357.48
July	40.15	112.17	189.96	274.13	365.34
August	45.89	118.36	196.65	281.38	373.19
September	51.63	124.55	203.35	288.62	381.04
October	57.36	130.74	210.04	295.87	388.90
November	63.10	136.93	216.73	303.11	396.75
December	68.84	143.12	223.42	310.36	404.61

- Notes:**
1. The amounts indicated above are per LOT.
 2. The number of remaining LOTS is 95.
 3. If the number of remaining LOTS has not connected by Decemer, 2001, the maximum charge of \$404.61 remains in effect after December, 2001.

Effective Date:

By: Forrest L. Ludsen, Vice President
Customer Services

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SERVICE AVAILABILITY CHARGES

ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
(AFPI)

AVAILABILITY:

Available throughout the area served by the system.

APPLICABILITY:

For all future water Customers connecting to the system.

LIMITATIONS:

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

CHARGES:

A one time charge based upon the month of initial connection or the month the Customer prepays the Service Availability charge, whichever comes first.

Effective Date: August 26, 1992

By: Forrest L. Ludsen
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

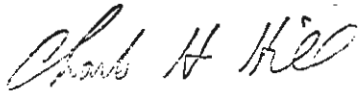
APPROVED

Authority No. WS-92-0216

Docket No. 910662-WS

Order No. 25575

Effective August 26, 1992



Director
Division of Water and Sewer

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

AMELIA ISLAND
 Nassau County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	1.77	23.06	45.36	69.66	96.17	122.52	122.52
February	3.54	24.90	47.37	71.85	98.57	122.52	122.52
March	5.30	26.75	49.38	74.04	100.96	122.52	122.52
April	7.07	28.59	51.39	76.23	103.36	122.52	122.52
May	8.84	30.43	53.40	78.43	105.75	122.52	122.52
June	10.61	32.28	55.40	80.62	108.15	122.52	122.52
July	12.37	34.12	57.41	82.81	110.54	122.52	122.52
August	14.14	35.97	59.42	85.01	112.94	122.52	122.52
September	15.91	37.81	61.43	87.20	115.34	122.52	122.52
October	17.68	39.66	63.44	89.39	117.73	122.52	122.52
November	19.44	41.50	65.45	91.58	120.13	122.52	122.52
December	21.21	43.35	67.46	93.78	122.52	122.52	122.52

- Notes:**
1. The amounts indicated above are per ERC (ERC = 417 gpd).
 2. The number of remaining ERC's is 708.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$122.52 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

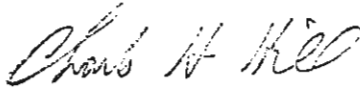
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BEACON HILLS
Duval County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	3.18	41.28	78.23	116.97	157.71	196.89	196.89
February	6.37	44.34	81.44	120.35	161.28	196.89	196.89
March	9.55	47.41	84.66	123.73	164.84	196.89	196.89
April	12.74	50.48	87.87	127.11	168.40	196.89	196.89
May	15.92	53.54	91.09	130.49	171.96	196.89	196.89
June	19.11	56.61	94.30	133.87	175.52	196.89	196.89
July	22.29	59.68	97.52	137.25	179.08	196.89	196.89
August	25.47	62.74	100.73	140.63	182.65	196.89	196.89
September	28.66	65.81	103.95	144.01	186.21	196.89	196.89
October	31.84	68.88	107.16	147.39	189.77	196.89	196.89
November	35.03	71.94	110.38	150.77	193.33	196.89	196.89
December	38.21	75.01	113.59	154.15	196.89	196.89	196.89

- Notes:**
1. The amounts indicated above are per ERC (ERC = 460 gpd).
 2. The number of remaining ERC's is 959.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$196.89 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

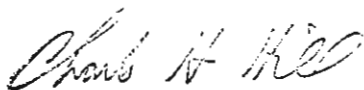
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BEECHER'S POINT
 Putnam County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	3.66	47.37	88.27	130.32	173.65	214.56	214.56
February	7.33	50.77	91.76	133.92	177.37	214.56	214.56
March	10.99	54.17	95.26	137.52	181.09	214.56	214.56
April	14.66	57.57	98.75	141.13	184.81	214.56	214.56
May	18.32	60.97	102.25	144.73	188.53	214.56	214.56
June	21.99	64.37	105.75	148.33	192.25	214.56	214.56
July	25.65	67.77	109.24	151.93	195.97	214.56	214.56
August	29.31	71.17	112.74	155.53	199.68	214.56	214.56
September	32.98	74.57	116.23	159.13	203.40	214.56	214.56
October	36.64	77.97	119.73	162.73	207.12	214.56	214.56
November	40.31	81.37	123.22	166.34	210.84	214.56	214.56
December	43.97	84.77	126.72	169.94	214.56	214.56	214.56

- Notes:**
1. The amounts indicated above are per ERC (ERC = 147 gpd).
 2. The number of remaining ERC's is 63.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$214.56 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993

Charles H. Hill

Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BURNT STORE
 Charlotte/Lee County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	1.02	13.28	26.20	40.25	55.53	70.68	70.68
February	2.04	14.35	27.37	41.51	56.90	70.68	70.68
March	3.05	15.42	28.53	42.77	58.28	70.68	70.68
April	4.07	16.49	29.69	44.04	59.66	70.68	70.68
May	5.09	17.56	30.85	45.30	61.04	70.68	70.68
June	6.11	18.63	32.01	46.57	62.41	70.68	70.68
July	7.12	19.70	33.17	47.83	63.79	70.68	70.68
August	8.14	20.77	34.34	49.09	65.17	70.68	70.68
September	9.16	21.84	35.50	50.36	66.55	70.68	70.68
October	10.18	22.90	36.66	51.62	67.92	70.68	70.68
November	11.20	23.97	37.82	52.89	69.30	70.68	70.68
December	12.21	25.04	38.98	54.15	70.68	70.68	70.68

- Notes:**
1. The amounts indicated above are per ERC (ERC = 216 gpd).
 2. The number of remaining ERC's is 200.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$70.68 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

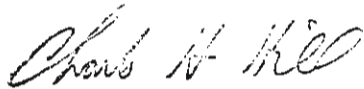
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BURNT STORE (Con't)
Charlotte/Lee County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	6.21	81.06	160.50	247.08	341.58	435.50	435.50
February	12.42	87.63	167.66	254.89	350.12	435.50	435.50
March	18.62	94.20	174.82	262.71	358.65	435.50	435.50
April	24.83	100.77	181.98	270.52	367.19	435.50	435.50
May	31.04	107.34	189.14	278.34	375.73	435.50	435.50
June	37.25	113.91	196.30	286.15	384.27	435.50	435.50
July	43.45	120.48	203.46	293.97	392.81	435.50	435.50
August	49.66	127.05	210.62	301.78	401.35	435.50	435.50
September	55.87	133.62	217.78	309.60	409.88	435.50	435.50
October	62.08	140.19	224.94	317.41	418.42	435.50	435.50
November	68.28	146.76	232.10	325.23	426.96	435.50	435.50
December	74.49	153.33	239.27	333.04	435.50	435.50	435.50

- Notes:**
1. The amounts indicated above are per ERC (ERC = 216 gpd).
 2. The number of remaining ERC's is 3,787.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$435.50 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

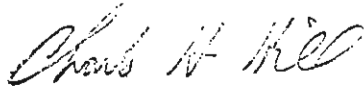
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CARLTON VILLAGE
 Lake County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	0.39	5.12	10.11	15.55	21.49	27.39	27.39
February	0.78	5.53	10.56	16.04	22.03	27.39	27.39
March	1.18	5.94	11.01	16.53	22.56	27.39	27.39
April	1.57	6.35	11.46	17.02	23.10	27.39	27.39
May	1.96	6.77	11.91	17.52	23.64	27.39	27.39
June	2.35	7.18	12.36	18.01	24.17	27.39	27.39
July	2.74	7.59	12.81	18.50	24.71	27.39	27.39
August	3.14	8.01	13.26	18.99	25.24	27.39	27.39
September	3.53	8.42	13.71	19.48	25.78	27.39	27.39
October	3.92	8.83	14.16	19.97	26.32	27.39	27.39
November	4.31	9.25	14.61	20.46	26.85	27.39	27.39
December	4.70	9.66	15.06	20.95	27.39	27.39	27.39

- Notes:**
1. The amounts indicated above are per ERC (ERC = 245 gpd).
 2. The number of remaining ERC's is 247.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$27.39 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993

Charles H. Hill

Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CITRUS SPRINGS
 Citrus County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	5.40	70.59	139.95	215.90	299.15	382.19	382.19
February	10.81	76.33	146.23	222.78	306.70	382.19	382.19
March	16.21	82.06	152.51	229.66	314.25	382.19	382.19
April	21.62	87.80	158.79	236.55	321.80	382.19	382.19
May	27.02	93.53	165.07	243.43	329.35	382.19	382.19
June	32.43	99.26	171.34	250.31	336.89	382.19	382.19
July	37.83	105.00	177.62	257.19	344.44	382.19	382.19
August	43.24	110.73	183.90	264.07	351.99	382.19	382.19
September	48.64	116.47	190.18	270.95	359.54	382.19	382.19
October	54.05	122.20	196.46	277.84	367.09	382.19	382.19
November	59.45	127.94	202.74	284.72	374.64	382.19	382.19
December	64.86	133.67	209.02	291.60	382.19	382.19	382.19

- Notes:**
1. The amounts indicated above are per ERC (ERC = 185 gpd).
 2. The number of remaining ERC's is 7,175.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$382.19 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

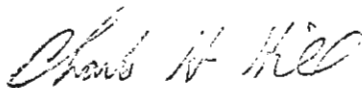
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

DELTONA
 Volusia County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	1.04	13.59	26.58	40.59	55.71	70.60	70.60
February	2.09	14.66	27.74	41.84	57.06	70.60	70.60
March	3.13	15.74	28.90	43.09	58.42	70.60	70.60
April	4.17	16.82	30.06	44.34	59.77	70.60	70.60
May	5.21	17.89	31.22	45.59	61.12	70.60	70.60
June	6.26	18.97	32.38	46.85	62.48	70.60	70.60
July	7.30	20.04	33.54	48.10	63.83	70.60	70.60
August	8.34	21.12	34.70	49.35	65.19	70.60	70.60
September	9.38	22.19	35.86	50.60	66.54	70.60	70.60
October	10.43	23.27	37.02	51.85	67.89	70.60	70.60
November	11.47	24.35	38.18	53.10	69.25	70.60	70.60
December	12.51	25.42	39.34	54.36	70.60	70.60	70.60

- Notes:**
1. The amounts indicated above are per ERC (ERC = 315 gpd).
 2. The number of remaining ERC's is 1,099.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$70.60 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: *Forrest L. Ludsen*
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

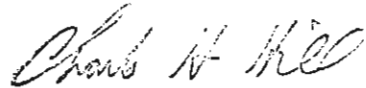
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

FOUNTAINS
 Osceola County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	0.36	4.66	9.13	13.98	19.25	24.46	24.46
February	0.71	5.03	9.53	14.42	19.72	24.46	24.46
March	1.07	5.40	9.93	14.85	20.20	24.46	24.46
April	1.43	5.77	10.34	15.29	20.67	24.46	24.46
May	1.79	6.14	10.74	15.73	21.15	24.46	24.46
June	2.14	6.51	11.14	16.16	21.62	24.46	24.46
July	2.50	6.88	11.54	16.60	22.09	24.46	24.46
August	2.86	7.25	11.94	17.03	22.57	24.46	24.46
September	3.21	7.62	12.34	17.47	23.04	24.46	24.46
October	3.57	7.99	12.74	17.91	23.51	24.46	24.46
November	3.93	8.36	13.15	18.34	23.99	24.46	24.46
December	4.28	8.73	13.55	18.78	24.46	24.46	24.46

- Notes:**
1. The amounts indicated above are per ERC (ERC = 792 gpd).
 2. The number of remaining ERC's is 402.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$24.46 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

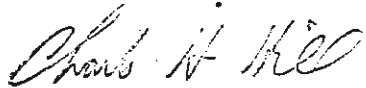
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

GOSPEL ISLAND ESTATES
 Citrus County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	2.76	36.02	71.00	109.30	151.27	193.13	193.13
February	5.52	38.92	74.17	112.77	155.07	193.13	193.13
March	8.28	41.81	77.33	116.24	158.88	193.13	193.13
April	11.04	44.70	80.50	119.71	162.68	193.13	193.13
May	13.81	47.59	83.67	123.18	166.49	193.13	193.13
June	16.57	50.48	86.83	126.65	170.29	193.13	193.13
July	19.33	53.38	90.00	130.12	174.10	193.13	193.13
August	22.09	56.27	93.16	133.58	177.90	193.13	193.13
September	24.85	59.16	96.33	137.05	181.71	193.13	193.13
October	27.61	62.05	99.50	140.52	185.52	193.13	193.13
November	30.37	64.94	102.66	143.99	189.32	193.13	193.13
December	33.13	67.84	105.83	147.46	193.13	193.13	193.13

- Notes:**
1. The amounts indicated above are per ERC (ERC = 209 gpd).
 2. The number of remaining ERC's is 17.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$193.13 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: Forrest L. Ludsen
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

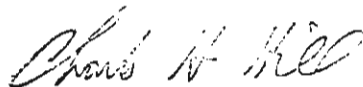
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

HOLIDAY HAVEN
Lake County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	0.04	0.49	0.97	1.48	2.04	2.59	2.59
February	0.08	0.53	1.01	1.53	2.09	2.59	2.59
March	0.11	0.57	1.05	1.57	2.14	2.59	2.59
April	0.15	0.61	1.09	1.62	2.19	2.59	2.59
May	0.19	0.65	1.14	1.67	2.24	2.59	2.59
June	0.23	0.69	1.18	1.71	2.29	2.59	2.59
July	0.26	0.73	1.22	1.76	2.34	2.59	2.59
August	0.30	0.77	1.27	1.81	2.39	2.59	2.59
September	0.34	0.81	1.31	1.85	2.44	2.59	2.59
October	0.38	0.85	1.35	1.90	2.49	2.59	2.59
November	0.41	0.88	1.39	1.94	2.54	2.59	2.59
December	0.45	0.92	1.44	1.99	2.59	2.59	2.59

- Notes:**
1. The amounts indicated above are per ERC (ERC = 101 gpd).
 2. The number of remaining ERC's is 50.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$2.59 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

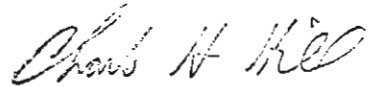
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

INTERLACHEN LAKE ESTATES
 Putnam County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	0.65	8.45	16.51	25.25	34.74	44.13	44.13
February	1.30	9.12	17.23	26.03	35.59	44.13	44.13
March	1.95	9.78	17.95	26.82	36.45	44.13	44.13
April	2.59	10.45	18.68	27.60	37.30	44.13	44.13
May	3.24	11.12	19.40	28.39	38.16	44.13	44.13
June	3.89	11.78	20.12	29.17	39.01	44.13	44.13
July	4.54	12.45	20.84	29.96	39.86	44.13	44.13
August	5.19	13.12	21.57	30.74	40.72	44.13	44.13
September	5.84	13.78	22.29	31.53	41.57	44.13	44.13
October	6.49	14.45	23.01	32.31	42.43	44.13	44.13
November	7.13	15.12	23.74	33.10	43.28	44.13	44.13
December	7.78	15.78	24.46	33.88	44.13	44.13	44.13

- Notes:**
1. The amounts indicated above are per ERC (ERC = 126 gpd).
 2. The number of remaining ERC's is 119.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$44.13 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

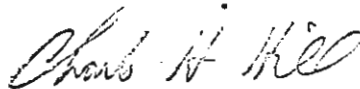
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

KEYSTONE HEIGHTS
 Clay County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	4.23	55.19	109.20	168.24	232.83	297.16	297.16
February	8.45	59.65	114.08	173.58	238.68	297.16	297.16
March	12.68	64.12	118.97	178.92	244.53	297.16	297.16
April	16.91	68.59	123.85	184.26	250.38	297.16	297.16
May	21.13	73.05	128.73	189.60	256.23	297.16	297.16
June	25.36	77.52	133.61	194.94	262.07	297.16	297.16
July	29.59	81.99	138.49	200.28	267.92	297.16	297.16
August	33.81	86.45	143.37	205.62	273.77	297.16	297.16
September	38.04	90.92	148.25	210.96	279.62	297.16	297.16
October	42.27	95.39	153.14	216.30	285.47	297.16	297.16
November	46.49	99.85	158.02	221.64	291.32	297.16	297.16
December	50.72	104.32	162.90	226.98	297.16	297.16	297.16

- Notes:**
1. The amounts indicated above are per ERC (ERC = 257 gpd).
 2. The number of remaining ERC's is 541.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$297.16 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

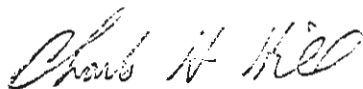
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LAKE AJAY ESTATES
Osceola County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	5.50	71.79	142.33	219.55	304.17	388.56	388.56
February	10.99	77.62	148.71	226.55	311.85	388.56	388.56
March	16.49	83.46	155.10	233.54	319.52	388.56	388.56
April	21.99	89.29	161.48	240.54	327.19	388.56	388.56
May	27.48	95.12	167.87	247.53	334.86	388.56	388.56
June	32.98	100.95	174.25	254.53	342.53	388.56	388.56
July	38.48	106.78	180.64	261.53	350.20	388.56	388.56
August	43.97	112.62	187.02	268.52	357.87	388.56	388.56
September	49.47	118.45	193.40	275.52	365.55	388.56	388.56
October	54.97	124.28	199.79	282.51	373.22	388.56	388.56
November	60.46	130.11	206.17	289.51	380.89	388.56	388.56
December	65.96	135.95	212.56	296.50	388.56	388.56	388.56

- Notes:**
1. The amounts indicated above are per ERC (ERC = 304 gpd).
 2. The number of remaining ERC's is 62.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$388.56 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993

Charles H. Hill

Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LEHIGH
 Lee County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997
January	1.46	19.08	37.13	54.58	71.45	86.43
February	2.93	20.58	38.59	55.99	72.81	86.43
March	4.39	22.09	40.04	57.40	74.17	86.43
April	5.86	23.60	41.50	58.81	75.54	86.43
May	7.32	25.11	42.96	60.22	76.90	86.43
June	8.78	26.62	44.42	61.63	78.26	86.43
July	10.25	28.13	45.88	63.04	79.62	86.43
August	11.71	29.64	47.34	64.45	80.98	86.43
September	13.18	31.14	48.80	65.86	82.34	86.43
October	14.64	32.65	50.26	67.27	83.71	86.43
November	16.10	34.16	51.71	68.68	85.07	86.43
December	17.57	35.67	53.17	70.09	86.43	86.43

- Notes:**
1. Amounts indicated above are per ERC (ERC = 210 gpd) and are applicable to the water treatment plant.
 2. Charges will be collected until the plant reaches a capacity of 11,905 ERCs.

Effective Date: April 30, 1993
 Final Rates

By: *Forrest L. Ludsen*
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

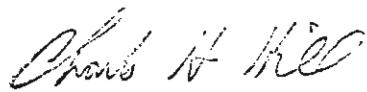
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

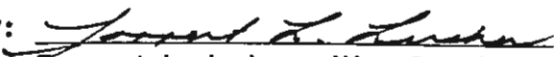
LEHIGH (Con't)
 Lee County

DISTRIBUTION SYSTEM

	1992	1993	1994	1995	1996	1997
January	7.15	93.30	182.99	270.45	355.67	431.96
February	14.30	100.79	190.29	277.56	362.61	431.96
March	21.45	108.28	197.59	284.68	369.54	431.96
April	28.60	115.77	204.90	291.80	376.48	431.96
May	35.76	123.26	212.20	298.92	383.41	431.96
June	42.91	130.75	219.51	306.03	390.35	431.96
July	50.06	138.24	226.81	313.15	397.28	431.96
August	57.21	145.73	234.11	320.27	404.22	431.96
September	64.36	153.22	241.42	327.39	411.15	431.96
October	71.51	160.70	248.72	334.50	418.09	431.96
November	78.66	168.19	256.03	341.62	425.02	431.96
December	85.81	175.68	263.33	348.74	431.96	431.96

- Notes:**
1. Amounts indicated above are per ERC (ERC = one single family residential lot) and are applicable to the water distribution system only.
 2. Charges will be collected until the system reaches a capacity of 7,724 ERCs.

Effective Date: April 30, 1993
 Final Rates

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

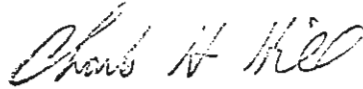
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MARCO SHORES
 Collier County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	4.25	55.41	107.97	164.45	225.26	284.99	284.99
February	8.51	59.76	112.65	169.49	230.69	284.99	284.99
March	12.76	64.11	117.33	174.52	236.12	284.99	284.99
April	17.02	68.47	122.01	179.56	241.55	284.99	284.99
May	21.27	72.82	126.68	184.59	246.98	284.99	284.99
June	25.53	77.17	131.36	189.62	252.41	284.99	284.99
July	29.78	81.53	136.04	194.66	257.84	284.99	284.99
August	34.03	85.88	140.71	199.69	263.27	284.99	284.99
September	38.29	90.24	145.39	204.73	268.70	284.99	284.99
October	42.54	94.59	150.07	209.76	274.13	284.99	284.99
November	46.80	98.94	154.74	214.80	279.56	284.99	284.99
December	51.05	103.30	159.42	219.83	284.99	284.99	284.99

- Notes:**
1. The amounts indicated above are per ERC (ERC = 251 gpd).
 2. The number of remaining ERC's is 1,129.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$284.99 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

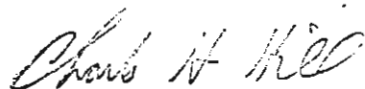
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MARION OAKS
 Marion County

TREATMENT PLANT

	1988/1989	1989/1990	1990/1991	1991/1992	1992/1993
April	1.11	14.57	29.11	45.29	63.33
May	2.23	15.77	30.45	46.78	64.99
June	3.34	16.97	31.78	48.27	66.65
July	4.46	18.17	33.12	49.76	68.31
August	5.57	19.37	34.46	51.25	69.97
September	6.68	20.57	35.79	52.74	71.64
October	7.80	21.77	37.13	54.23	73.30
November	8.91	22.97	38.46	55.71	74.96
December	10.03	24.17	39.80	57.20	76.62
January	11.14	25.38	41.13	58.69	78.28
February	12.25	26.58	42.47	60.18	79.94
March	13.37	27.78	43.81	61.67	81.60

- Notes:**
1. Amounts indicated above are per ERC (ERC = 325 gpd) and are applicable to the water treatment plant.
 2. Charges will be collected until the plant reaches a capacity of 3,556 ERCs.

Effective Date: June 5, 1992

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

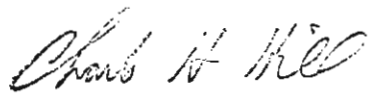
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MARION OAKS (Con't)
 Marion County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	8.03	104.97	208.49	321.66	445.54	568.94	568.94
February	16.07	113.53	217.85	331.91	456.75	568.94	568.94
March	24.10	122.09	227.20	342.15	467.97	568.94	568.94
April	32.14	130.65	236.56	352.39	479.19	568.94	568.94
May	40.17	139.21	245.92	362.63	490.41	568.94	568.94
June	48.21	147.77	255.28	372.87	501.63	568.94	568.94
July	56.24	156.33	264.63	383.11	512.85	568.94	568.94
August	64.28	164.89	273.99	393.35	524.07	568.94	568.94
September	72.31	173.45	283.35	403.59	535.28	568.94	568.94
October	80.34	182.01	292.71	413.83	546.50	568.94	568.94
November	88.38	190.57	302.07	424.08	557.72	568.94	568.94
December	96.41	199.13	311.42	434.32	568.94	568.94	568.94

- Notes:**
1. The amounts indicated above are per ERC (ERC = 155 gpd).
 2. The number of remaining ERC's is 5,145.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$568.94 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

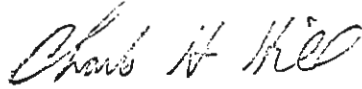
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PALISADES COUNTRY CLUB
Lake County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	4.12	53.31	99.84	147.92	197.69	244.90	244.90
February	8.24	57.18	103.84	152.05	201.99	244.90	244.90
March	12.36	61.05	107.83	156.19	206.28	244.90	244.90
April	16.48	64.91	111.83	160.32	210.57	244.90	244.90
May	20.60	68.78	115.82	164.46	214.86	244.90	244.90
June	24.72	72.65	119.82	168.59	219.15	244.90	244.90
July	28.84	76.52	123.81	172.73	223.44	244.90	244.90
August	32.97	80.38	127.80	176.86	227.73	244.90	244.90
September	37.09	84.25	131.80	181.00	232.03	244.90	244.90
October	41.21	88.12	135.79	185.13	236.32	244.90	244.90
November	45.33	91.98	139.79	189.27	240.61	244.90	244.90
December	49.45	95.85	143.78	193.40	244.90	244.90	244.90

- Notes:**
1. The amounts indicated above are per ERC (ERC = 350 gpd).
 2. The number of remaining ERC's is 92.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$244.90 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

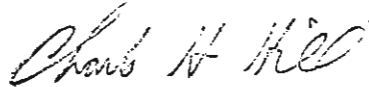
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PALM PORT
 Putnam County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	4.61	60.01	117.23	179.19	246.41	312.87	312.87
February	9.21	64.75	122.35	184.75	252.45	312.87	312.87
March	13.82	69.48	127.48	190.31	258.49	312.87	312.87
April	18.42	74.22	132.61	195.87	264.53	312.87	312.87
May	23.03	78.95	137.74	201.44	270.58	312.87	312.87
June	27.64	83.69	142.86	207.00	276.62	312.87	312.87
July	32.24	88.42	147.99	212.56	282.66	312.87	312.87
August	36.85	93.16	153.12	218.12	288.70	312.87	312.87
September	41.46	97.89	158.25	223.68	294.74	312.87	312.87
October	46.06	102.63	163.37	229.24	300.79	312.87	312.87
November	50.67	107.36	168.50	234.81	306.83	312.87	312.87
December	55.27	112.10	173.63	240.37	312.87	312.87	312.87

- Notes:**
1. The amounts indicated above are per ERC (ERC = 130 gpd).
 2. The number of remaining ERC's is 41.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$312.87 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: *Forrest L. Ludsen*
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

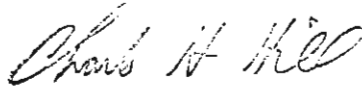
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PALM PORT (Con't)
 Putnam County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	5.83	75.14	136.96	198.95	261.14	318.34	318.34
February	11.66	80.29	142.12	204.13	266.34	318.34	318.34
March	17.50	85.44	147.29	209.31	271.54	318.34	318.34
April	23.33	90.59	152.45	214.50	276.74	318.34	318.34
May	29.16	95.74	157.62	219.68	281.94	318.34	318.34
June	34.99	100.89	162.78	224.86	287.14	318.34	318.34
July	40.82	106.04	167.95	230.04	292.34	318.34	318.34
August	46.66	111.19	173.11	235.22	297.54	318.34	318.34
September	52.49	116.34	178.28	240.40	302.74	318.34	318.34
October	58.32	121.49	183.44	245.58	307.94	318.34	318.34
November	64.15	126.64	188.61	250.76	313.14	318.34	318.34
December	69.99	131.79	193.77	255.95	318.34	318.34	318.34

- Notes:**
1. The amounts indicated above are per ERC (ERC = 130 gpd).
 2. The number of remaining ERC's is 49.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$318.34 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: Forrest L. Lutsen
 Forrest L. Lutsen, Vice President
 Customer Services

Florida Public Service Commission

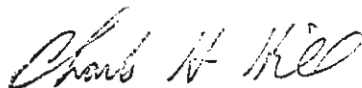
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PINE RIDGE
 Citrus County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	4.33	56.55	112.10	172.66	238.77	304.48	304.48
February	8.66	61.15	117.11	178.13	244.74	304.48	304.48
March	12.99	65.74	122.12	183.59	250.72	304.48	304.48
April	17.32	70.34	127.12	189.06	256.69	304.48	304.48
May	21.65	74.93	132.13	194.53	262.67	304.48	304.48
June	25.98	79.52	137.14	199.99	268.64	304.48	304.48
July	30.31	84.12	142.15	205.46	274.61	304.48	304.48
August	34.64	88.71	147.16	210.93	280.59	304.48	304.48
September	38.97	93.31	152.17	216.39	286.56	304.48	304.48
October	43.30	97.90	157.18	221.86	292.54	304.48	304.48
November	47.63	102.50	162.18	227.33	298.51	304.48	304.48
December	51.96	107.09	167.19	232.80	304.48	304.48	304.48

- Notes:**
1. The amounts indicated above are per ERC (ERC = 182 gpd).
 2. The number of remaining ERC's is 4,134.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$304.48 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

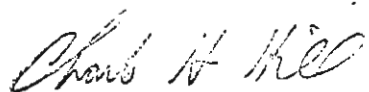
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


POINT O'WOODS
 Marion County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	0.84	10.94	21.27	32.46	44.58	56.56	56.56
February	1.68	11.80	22.20	33.46	45.67	56.56	56.56
March	2.52	12.65	23.12	34.46	46.76	56.56	56.56
April	3.36	13.51	24.05	35.47	47.85	56.56	56.56
May	4.20	14.36	24.98	36.47	48.94	56.56	56.56
June	5.04	15.22	25.90	37.47	50.03	56.56	56.56
July	5.88	16.07	26.83	38.48	51.12	56.56	56.56
August	6.73	16.93	27.75	39.48	52.21	56.56	56.56
September	7.57	17.78	28.68	40.48	53.30	56.56	56.56
October	8.41	18.64	29.60	41.48	54.38	56.56	56.56
November	9.25	19.49	30.53	42.49	55.47	56.56	56.56
December	10.09	20.35	31.45	43.49	56.56	56.56	56.56

- Notes:**
1. The amounts indicated above are per ERC (ERC = 142 gpd).
 2. The number of remaining ERC's is 86.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$56.56 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

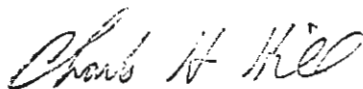
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

QUAIL RIDGE
Lake County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	2.25	29.42	58.47	90.19	124.85	159.34	159.34
February	4.50	31.82	61.10	93.05	127.99	159.34	159.34
March	6.75	34.23	63.72	95.92	131.12	159.34	159.34
April	9.01	36.63	66.34	98.79	134.26	159.34	159.34
May	11.26	39.03	68.96	101.65	137.39	159.34	159.34
June	13.51	41.43	71.59	104.52	140.53	159.34	159.34
July	15.76	43.84	74.21	107.39	143.67	159.34	159.34
August	18.01	46.24	76.83	110.25	146.80	159.34	159.34
September	20.26	48.64	79.45	113.12	149.94	159.34	159.34
October	22.51	51.04	82.08	115.98	153.07	159.34	159.34
November	24.77	53.45	84.70	118.85	156.21	159.34	159.34
December	27.02	55.85	87.32	121.72	159.34	159.34	159.34

- Notes:**
1. The amounts indicated above are per ERC (ERC = 350 gpd).
 2. The number of remaining ERC's is 108.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$159.34 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

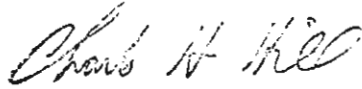
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SARATOGA HARBOUR
Putnam County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	10.28	134.09	263.78	404.26	556.69	707.43	707.43
February	20.56	144.82	275.40	416.87	570.40	707.43	707.43
March	30.84	155.56	287.03	429.49	584.10	707.43	707.43
April	41.12	166.29	298.65	442.10	597.81	707.43	707.43
May	51.40	177.02	310.28	454.71	611.51	707.43	707.43
June	61.68	187.76	321.90	467.32	625.21	707.43	707.43
July	71.96	198.49	333.53	479.93	638.92	707.43	707.43
August	82.24	209.22	345.15	492.54	652.62	707.43	707.43
September	92.52	219.96	356.78	505.16	666.32	707.43	707.43
October	102.80	230.69	368.40	517.77	680.03	707.43	707.43
November	113.08	241.42	380.03	530.38	693.73	707.43	707.43
December	123.36	252.16	391.65	542.99	707.43	707.43	707.43

- Notes:**
1. The amounts indicated above are per ERC (ERC = 97 gpd).
 2. The number of remaining ERC's is 124.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$707.43 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

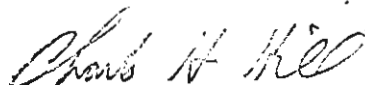
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


SPRING HILL
Hernando County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	1.44	18.86	37.38	57.58	79.66	101.62	101.62
February	2.89	20.40	39.05	59.41	81.65	101.62	101.62
March	4.33	21.93	40.72	61.24	83.65	101.62	101.62
April	5.78	23.46	42.39	63.06	85.65	101.62	101.62
May	7.22	24.99	44.06	64.89	87.64	101.62	101.62
June	8.67	26.52	45.73	66.71	89.64	101.62	101.62
July	10.11	28.05	47.41	68.54	91.64	101.62	101.62
August	11.55	29.58	49.08	70.36	93.63	101.62	101.62
September	13.00	31.11	50.75	72.19	95.63	101.62	101.62
October	14.44	32.65	52.42	74.01	97.62	101.62	101.62
November	15.89	34.18	54.09	75.84	99.62	101.62	101.62
December	17.33	35.71	55.76	77.66	101.62	101.62	101.62

- Notes:**
1. The amounts indicated above are per ERC (ERC = 308 gpd).
 2. The number of remaining ERC's is 7,028.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$101.62 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

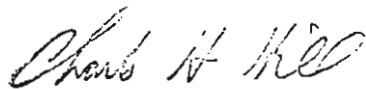
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


SUGAR MILL
 Volusia County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	3.59	46.73	91.22	139.09	190.69	241.42	241.42
February	7.17	50.41	95.19	143.36	195.30	241.42	241.42
March	10.76	54.10	99.15	147.63	199.91	241.42	241.42
April	14.35	57.78	103.11	151.90	204.52	241.42	241.42
May	17.94	61.47	107.08	156.18	209.14	241.42	241.42
June	21.52	65.15	111.04	160.45	213.75	241.42	241.42
July	25.11	68.84	115.00	164.72	218.36	241.42	241.42
August	28.70	72.52	118.97	168.99	222.97	241.42	241.42
September	32.28	76.21	122.93	173.26	227.58	241.42	241.42
October	35.87	79.89	126.89	177.53	232.20	241.42	241.42
November	39.46	83.58	130.86	181.80	236.81	241.42	241.42
December	43.05	87.26	134.82	186.07	241.42	241.42	241.42

- Notes:**
1. The amounts indicated above are per ERC (ERC = 109 gpd).
 2. The number of remaining ERC's is 1,205.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$241.42 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

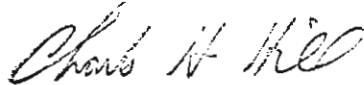
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUGAR MILL WOODS
 Citrus County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	3.59	46.87	93.17	143.72	198.96	253.94	253.94
February	7.17	50.70	97.35	148.28	203.96	253.94	253.94
March	10.76	54.53	101.53	152.85	208.96	253.94	253.94
April	14.35	58.36	105.71	157.42	213.96	253.94	253.94
May	17.93	62.19	109.89	161.99	218.95	253.94	253.94
June	21.52	66.01	114.07	166.56	223.95	253.94	253.94
July	25.11	69.84	118.25	171.12	228.95	253.94	253.94
August	28.69	73.67	122.43	175.69	233.95	253.94	253.94
September	32.28	77.50	126.61	180.26	238.95	253.94	253.94
October	35.87	81.33	130.79	184.83	243.94	253.94	253.94
November	39.45	85.16	134.97	189.40	248.94	253.94	253.94
December	43.04	88.99	139.15	193.97	253.94	253.94	253.94

- Notes:**
1. The amounts indicated above are per ERC (ERC = 215 gpd).
 2. The number of remaining ERC's is 7,229.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$253.94 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

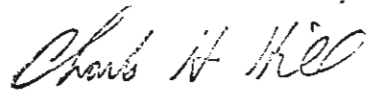
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUNNY HILLS
 Washington County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	2.17	28.22	53.88	80.90	109.45	137.02	137.02
February	4.35	30.35	56.12	83.27	111.96	137.02	137.02
March	6.52	32.48	58.36	85.64	114.46	137.02	137.02
April	8.70	34.61	60.60	88.01	116.97	137.02	137.02
May	10.87	36.73	62.84	90.37	119.48	137.02	137.02
June	13.05	38.86	65.08	92.74	121.98	137.02	137.02
July	15.22	40.99	67.33	95.11	124.49	137.02	137.02
August	17.39	43.12	69.57	97.47	126.99	137.02	137.02
September	19.57	45.25	71.81	99.84	129.50	137.02	137.02
October	21.74	47.38	74.05	102.21	132.01	137.02	137.02
November	23.92	49.50	76.29	104.58	134.51	137.02	137.02
December	26.09	51.63	78.54	106.94	137.02	137.02	137.02

- Notes:**
1. The amounts indicated above are per ERC (ERC = 136 gpd).
 2. The number of remaining ERC's is 271.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$137.02 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

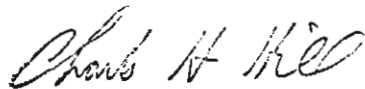
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUNNY HILLS (Con't)
Washington County

TRANSMISSION/DISTRIBUTION

	1992	1993	1994	1995	1996	1997	1998
January	1.84	24.10	47.85	73.77	102.08	130.24	130.24
February	3.69	26.07	50.00	76.11	104.64	130.24	130.24
March	5.53	28.03	52.14	78.45	107.20	130.24	130.24
April	7.38	30.00	54.28	80.79	109.76	130.24	130.24
May	9.22	31.96	56.43	83.13	112.32	130.24	130.24
June	11.07	33.92	58.57	85.48	114.88	130.24	130.24
July	12.91	35.89	60.71	87.82	117.44	130.24	130.24
August	14.76	37.85	62.86	90.16	120.00	130.24	130.24
September	16.60	39.82	65.00	92.50	122.56	130.24	130.24
October	18.45	41.78	67.14	94.84	125.12	130.24	130.24
November	20.29	43.75	69.29	97.18	127.68	130.24	130.24
December	22.14	45.71	71.43	99.52	130.24	130.24	130.24

- Notes:**
1. The amounts indicated above are per ERC (ERC = 136 gpd).
 2. The number of remaining ERC's is 4,978.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$130.24 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

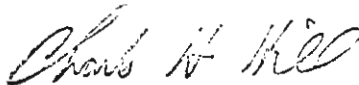
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

VENETIAN VILLAGE
Lake County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	0.10	1.26	2.53	3.93	5.48	7.03	7.03
February	0.19	1.37	2.65	4.06	5.62	7.03	7.03
March	0.29	1.47	2.76	4.19	5.76	7.03	7.03
April	0.39	1.58	2.88	4.31	5.90	7.03	7.03
May	0.48	1.68	2.99	4.44	6.04	7.03	7.03
June	0.58	1.79	3.11	4.57	6.18	7.03	7.03
July	0.68	1.89	3.23	4.70	6.32	7.03	7.03
August	0.77	2.00	3.34	4.83	6.46	7.03	7.03
September	0.87	2.10	3.46	4.95	6.61	7.03	7.03
October	0.97	2.21	3.57	5.08	6.75	7.03	7.03
November	1.06	2.31	3.69	5.21	6.89	7.03	7.03
December	1.16	2.42	3.80	5.34	7.03	7.03	7.03

- Notes:**
1. The amounts indicated above are per ERC (ERC = 176 gpd).
 2. The number of remaining ERC's is 959.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$7.03 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993

Charles H. Hill

Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

WOODMERE
 Duval County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	1.56	20.37	40.41	62.24	86.07	109.74	109.74
February	3.12	22.03	42.21	64.21	88.22	109.74	109.74
March	4.68	23.69	44.02	66.18	90.37	109.74	109.74
April	6.24	25.34	45.82	68.15	92.52	109.74	109.74
May	7.80	27.00	47.63	70.12	94.68	109.74	109.74
June	9.36	28.66	49.44	72.09	96.83	109.74	109.74
July	10.92	30.31	51.24	74.06	98.98	109.74	109.74
August	12.48	31.97	53.05	76.03	101.13	109.74	109.74
September	14.04	33.63	54.85	78.00	103.28	109.74	109.74
October	15.59	35.29	56.66	79.97	105.44	109.74	109.74
November	17.15	36.94	58.46	81.94	107.59	109.74	109.74
December	18.71	38.60	60.27	83.91	109.74	109.74	109.74

- Notes:**
1. The amounts indicated above are per ERC (ERC = 320 gpd).
 2. The number of remaining ERC's is 935.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$109.74 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

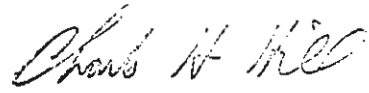
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

HOODMERE (Con't)
 Duval County

DISTRIBUTION SYSTEM

	1990/1991	1991/1992	1992/1993	1993/1994	1994/1995
June	1.39	18.19	35.89	55.04	75.78
July	2.79	19.65	37.47	56.76	77.65
August	4.18	21.12	39.06	58.47	79.51
September	5.57	22.58	40.64	60.19	81.37
October	6.97	24.05	42.23	61.91	83.23
November	8.36	25.51	43.81	63.62	85.09
December	9.75	26.98	45.40	65.34	86.96
January	11.15	28.44	46.98	67.06	88.82
February	12.54	29.91	48.57	68.77	90.68
March	13.94	31.37	50.15	70.49	92.54
April	15.33	32.84	51.74	72.21	94.40
May	16.72	34.30	53.32	73.92	96.26

- Notes:
1. Amounts indicated above are per ERC.
 2. Charges will be collected until the system reaches a capacity of 460 ERCs.
 3. If the Company has not connected 460 ERCs after five years, the maximum charge of \$96.26 remains the same after May 1995.

Effective Date: June 5, 1992

By: Forrest L. Ludsen
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

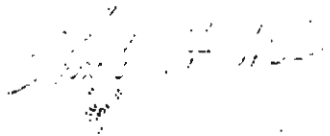
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES
ALLOWANCE FOR FUNDS PRUDENTLY INVESTED
(AFPI)

AVAILABILITY:

Available throughout the area served by the system.

APPLICABILITY:

For all future water Customers connecting to the system.

LIMITATIONS:

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

CHARGES:

A one time charge based upon the month of initial connection or the month the Customer prepays the Service Availability charge, whichever comes first.

Effective Date: August 26, 1992

By: Forrest L. Ludsen
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

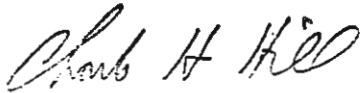
APPROVED.

Authority No. WS-92-0216

Docket No. 910662-WS

Order No. 25575

Effective August 26, 1992



Director
Division of Water and Sewer

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


AMELIA ISLAND
Nassau County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	8.49	110.58	215.60	328.97	451.60	572.52	572.52
February	16.98	119.27	224.98	339.12	462.59	572.52	572.52
March	25.47	127.97	234.37	349.27	473.58	572.52	572.52
April	33.96	136.66	243.75	359.42	484.58	572.52	572.52
May	42.45	145.35	253.13	369.57	495.57	572.52	572.52
June	50.94	154.05	262.52	379.71	506.56	572.52	572.52
July	59.43	162.74	271.90	389.86	517.56	572.52	572.52
August	67.92	171.44	281.29	400.01	528.55	572.52	572.52
September	76.41	180.13	290.67	410.16	539.54	572.52	572.52
October	84.90	188.82	300.06	420.31	550.54	572.52	572.52
November	93.39	197.52	309.44	430.45	561.53	572.52	572.52
December	101.88	206.21	318.83	440.60	572.52	572.52	572.52

- Notes:**
1. The amounts indicated above are per ERC (ERC = 346 gpd).
 2. The number of remaining ERC's is 161.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$572.52 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

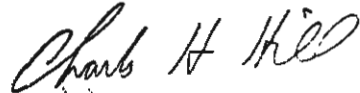
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

BEACON HILLS
Duval County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	4.50	58.65	115.30	176.88	243.92	310.39	310.39
February	8.99	63.33	120.40	182.43	249.96	310.39	310.39
March	13.49	68.02	125.49	187.97	256.00	310.39	310.39
April	17.99	72.71	130.58	193.52	262.05	310.39	310.39
May	22.48	77.40	135.68	199.06	268.09	310.39	310.39
June	26.98	82.08	140.77	204.61	274.13	310.39	310.39
July	31.48	86.77	145.87	210.15	280.18	310.39	310.39
August	35.97	91.46	150.96	215.70	286.22	310.39	310.39
September	40.47	96.15	156.06	221.24	292.26	310.39	310.39
October	44.97	100.83	161.15	226.79	298.31	310.39	310.39
November	49.46	105.52	166.24	232.33	304.35	310.39	310.39
December	53.96	110.21	171.34	237.87	310.39	310.39	310.39

- Notes:**
1. The amounts indicated above are per ERC (ERC = 175 gpd).
 2. The number of remaining ERC's is 1,634.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$310.39 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

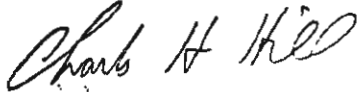
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Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CHULUOTA
Seminole County

TREATMENT PLANT

	1990/1991	1991/1992	1992/1993	1993/1994	1994/1995
April	46.25	612.74	1,204.13	1,839.48	2,526.07
May	92.51	661.72	1,256.74	1,896.09	2,587.06
June	138.76	710.70	1,309.35	1,952.69	2,648.06
July	185.98	759.68	1,361.97	2,009.30	2,709.06
August	233.20	808.66	1,414.58	2,065.91	2,770.06
September	280.43	857.64	1,467.19	2,122.51	2,831.06
October	327.65	906.62	1,519.81	2,179.12	2,892.05
November	374.87	955.60	1,572.42	2,235.73	2,953.05
December	422.10	1,004.58	1,625.03	2,292.34	3,014.05
January	469.32	1,053.56	1,677.64	2,348.94	3,075.05
February	516.54	1,102.53	1,730.26	2,405.55	3,136.05
March	563.76	1,151.51	1,782.87	2,462.16	3,197.04

- Notes:**
1. Amounts indicated above are per ERC and are applicable to the treatment plant.
 2. Charges will be collected until the system reaches a capacity of 244 ERCs.
 3. If the Company has not connected 244 ERCs after five years, the maximum charge of \$3,197.04 remains the same after March, 1995.

Effective Date: June 5, 1992

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

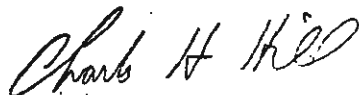
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


CITRUS SPRINGS
 Citrus County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	2.00	25.89	48.64	72.25	96.80	120.17	120.17
February	4.00	27.78	50.60	74.28	98.92	120.17	120.17
March	6.00	29.67	52.56	76.32	101.05	120.17	120.17
April	8.00	31.56	54.52	78.36	103.17	120.17	120.17
May	10.00	33.45	56.48	80.40	105.30	120.17	120.17
June	12.00	35.34	58.44	82.44	107.42	120.17	120.17
July	14.00	37.23	60.40	84.48	109.54	120.17	120.17
August	16.00	39.12	62.36	86.52	111.67	120.17	120.17
September	18.00	41.01	64.33	88.55	113.79	120.17	120.17
October	20.00	42.90	66.29	90.59	115.92	120.17	120.17
November	22.00	44.79	68.25	92.63	118.04	120.17	120.17
December	24.00	46.68	70.21	94.67	120.17	120.17	120.17

- Notes:**
1. The amounts indicated above are per ERC (ERC = 130 gpd).
 2. The number of remaining ERC's is 657.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$120.17 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

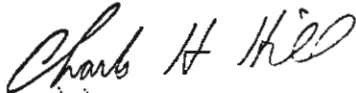
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Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

CITRUS SPRINGS (Con't)
Citrus County

COLLECTION SYSTEM

	1992	1993	1994	1995	1996	1997	1998
January	3.29	42.91	84.51	129.81	179.19	228.23	228.23
February	6.58	46.35	88.26	133.89	183.65	228.23	228.23
March	9.87	49.79	92.01	137.98	188.11	228.23	228.23
April	13.16	53.24	95.75	142.06	192.56	228.23	228.23
May	16.45	56.68	99.50	146.14	197.02	228.23	228.23
June	19.73	60.12	103.25	150.23	201.48	228.23	228.23
July	23.02	63.56	106.99	154.31	205.94	228.23	228.23
August	26.31	67.00	110.74	158.40	210.39	228.23	228.23
September	29.60	70.44	114.49	162.48	214.85	228.23	228.23
October	32.89	73.88	118.23	166.56	219.31	228.23	228.23
November	36.18	77.33	121.98	170.65	223.77	228.23	228.23
December	39.47	80.77	125.72	174.73	228.23	228.23	228.23

- Notes:
1. The amounts indicated above are per ERC (ERC = 130 gpd).
 2. The number of remaining ERC's is 1,797.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$228.23 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: Forrest L. Ludsen
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

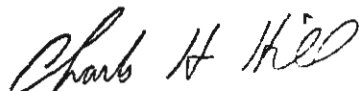
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

DELTONA
 Volusia County

TREATMENT PLANT

	1983	1984	1985	1986	1987
January	1.21	15.89	31.98	49.69	69.26
February	2.43	17.22	33.44	51.30	71.05
March	3.64	18.55	34.91	52.92	72.84
April	4.85	19.88	36.37	54.54	74.64
May	6.07	21.21	37.83	56.15	76.43
June	7.28	22.54	39.30	57.77	78.22
July	8.50	23.87	40.76	59.39	80.01
August	9.71	25.20	42.22	61.00	81.81
September	10.92	26.53	43.68	62.62	83.60
October	12.14	27.86	45.15	64.23	85.39
November	13.35	29.19	46.61	65.85	87.18
December	14.56	30.52	48.07	67.47	88.98

Notes: 1. A one time charge based upon the month of initial connection or the month the Customer prepay the Service Availability Charge, whichever comes first.

Effective Date: August 26, 1992

By: Forrest L. Ludsen
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

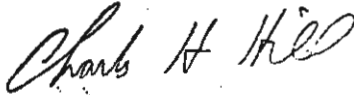
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


FLORIDA CENTRAL COMMERCE PARK
Seminole County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	24.50	318.44	613.13	926.47	1260.43	1585.57	1585.57
February	49.00	342.86	639.10	954.14	1289.98	1585.57	1585.57
March	73.50	367.29	665.07	981.81	1319.54	1585.57	1585.57
April	98.00	391.72	691.04	1009.18	1349.10	1585.57	1585.57
May	122.50	416.15	717.01	1037.16	1378.66	1585.57	1585.57
June	147.00	440.58	742.98	1064.83	1408.22	1585.57	1585.57
July	171.50	465.01	768.95	1092.50	1437.78	1585.57	1585.57
August	196.00	489.44	794.92	1120.18	1467.33	1585.57	1585.57
September	220.50	513.87	820.89	1147.85	1496.89	1585.57	1585.57
October	245.00	538.30	846.86	1175.52	1526.45	1585.57	1585.57
November	269.50	562.73	872.82	1203.19	1556.01	1585.57	1585.57
December	294.01	587.16	898.79	1230.87	1585.57	1585.57	1585.57

- Notes:**
1. The amounts indicated above are per ERC (ERC = 195 gpd).
 2. The number of remaining ERC's is 203.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$1,585.57 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

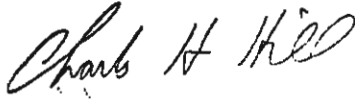
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

FLORIDA CENTRAL COMMERCE PARK (Con't)
Seminole County

COLLECTION SYSTEM

	1992	1993	1994	1995	1996	1997	1998
January	17.30	225.83	445.77	684.93	945.36	1203.69	1203.69
February	34.61	244.03	465.56	706.47	968.84	1203.69	1203.69
March	51.91	262.23	485.34	728.01	992.33	1203.69	1203.69
April	69.21	280.42	505.12	749.55	1015.81	1203.69	1203.69
May	86.52	298.62	524.91	771.09	1039.29	1203.69	1203.69
June	103.82	316.81	544.69	792.63	1062.78	1203.69	1203.69
July	121.12	335.01	564.47	814.17	1086.26	1203.69	1203.69
August	138.43	353.21	584.26	835.71	1109.75	1203.69	1203.69
September	155.73	371.40	604.04	857.25	1133.23	1203.69	1203.69
October	173.03	389.60	623.82	878.79	1156.72	1203.69	1203.69
November	190.34	407.79	643.61	900.33	1180.20	1203.69	1203.69
December	207.64	425.99	663.39	921.87	1203.69	1203.69	1203.69

- Notes:**
1. The amounts indicated above are per ERC (ERC = 195 gpd).
 2. The number of remaining ERC's is 219.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$1,203.69 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: Forrest L. Ludsen
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

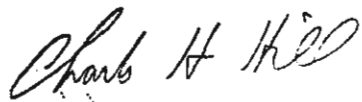
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

FOX RUN
Martin County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	12.14	158.19	308.92	471.02	645.69	817.41	817.41
February	24.28	170.67	322.34	485.48	661.31	817.41	817.41
March	36.43	183.15	335.76	499.94	676.92	817.41	817.41
April	48.57	195.64	349.18	514.40	692.53	817.41	817.41
May	60.71	208.12	362.60	528.86	708.14	817.41	817.41
June	72.85	220.60	376.03	543.32	723.75	817.41	817.41
July	85.00	233.08	389.45	557.78	739.36	817.41	817.41
August	97.14	245.57	402.87	572.24	754.97	817.41	817.41
September	109.28	258.05	416.29	586.70	770.58	817.41	817.41
October	121.42	270.53	429.71	601.16	786.19	817.41	817.41
November	133.56	283.01	443.13	615.62	801.80	817.41	817.41
December	145.71	295.50	456.55	630.08	817.41	817.41	817.41

- Notes:**
1. The amounts indicated above are per ERC (ERC = 230 gpd).
 2. The number of remaining ERC's is 61.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$817.41 remains in effect after December, 1998.

Effective Date: September 15, 1993
903

By: Forrest L. Ludsen
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

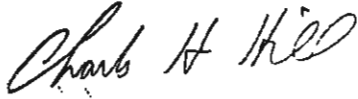
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

JUNGLE DEN
Volusia County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	11.24	146.79	290.08	445.76	615.18	783.12	783.12
February	22.49	158.65	302.96	459.78	630.44	783.12	783.12
March	33.73	170.50	315.84	473.79	645.71	783.12	783.12
April	44.98	182.36	328.72	487.80	660.98	783.12	783.12
May	56.22	194.21	341.60	501.82	676.25	783.12	783.12
June	67.47	206.07	354.48	515.83	691.51	783.12	783.12
July	78.71	217.92	367.35	529.84	706.78	783.12	783.12
August	89.96	229.78	380.23	543.86	722.05	783.12	783.12
September	101.20	241.63	393.11	557.87	737.32	783.12	783.12
October	112.45	253.49	405.99	571.88	752.58	783.12	783.12
November	123.69	265.34	418.87	585.89	767.85	783.12	783.12
December	134.94	277.20	431.75	599.91	783.12	783.12	783.12

- Notes:**
1. The amounts indicated above are per ERC (ERC = 103 gpd).
 2. The number of remaining ERC's is 62.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$783.12 remains in effect after December, 1998.

Effective Date: September 15, 1993

905

By: Forrest L. Ludsen
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

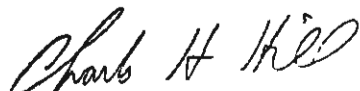
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LEHIGH
 Lee County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997
January	1.53	19.98	39.00	57.53	75.55	91.65
February	3.07	21.57	40.55	59.03	77.02	91.65
March	4.60	23.16	42.10	60.54	78.48	91.65
April	6.13	24.75	43.64	62.04	79.94	91.65
May	7.66	26.34	45.19	63.55	81.41	91.65
June	9.20	27.92	46.74	65.06	82.87	91.65
July	10.73	29.51	48.29	66.56	84.34	91.65
August	12.26	31.10	49.83	68.07	85.80	91.65
September	13.79	32.69	51.38	69.57	87.26	91.65
October	15.33	34.28	52.93	71.08	88.73	91.65
November	16.86	35.87	54.47	72.58	90.19	91.65
December	18.39	37.46	56.02	74.09	91.65	91.65

- Notes:**
1. Amounts indicated above are per ERC (ERC = 194 gpd) and are applicable to the wastewater treatment plant.
 2. Charges will be collected until the plant reaches a capacity of 10,825 ERCs.

Effective Date: April 30, 1993
 Final Rates

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

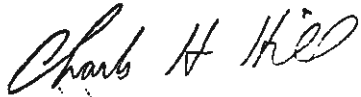
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

LEHIGH (Con't)
 Lee County

COLLECTION SYSTEM

	1992	1993	1994	1995	1996	1997
January	10.64	138.61	269.35	395.45	516.86	624.24
February	21.28	149.54	279.89	405.60	526.62	624.24
March	31.92	160.46	290.43	415.75	536.39	624.24
April	42.56	171.39	300.97	425.90	546.15	624.24
May	53.20	182.32	311.51	436.05	555.91	624.24
June	63.84	193.25	322.05	446.20	565.67	624.24
July	74.48	204.17	332.59	456.35	575.43	624.24
August	85.12	215.10	343.14	466.50	585.19	624.24
September	95.76	226.03	353.68	476.65	594.96	624.24
October	106.40	236.95	364.22	486.80	604.72	624.24
November	117.04	247.88	374.76	496.95	614.48	624.24
December	127.68	258.81	385.30	507.10	624.24	624.24

- Notes:**
1. Amounts indicated above are per ERC (ERC = one single family residential lot) and are applicable to the collection system.
 2. Charges will be collected until the system reaches a capacity of 5,321 ERCs.

Effective Date: April 30, 1993
 Final Rates

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

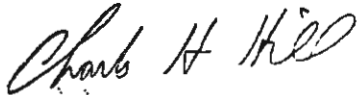
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

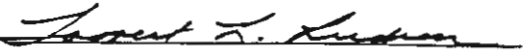
LEISURE LAKES
Highlands County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	1.99	25.88	50.44	76.85	105.31	133.30	133.30
February	3.97	27.92	52.62	79.20	107.86	133.30	133.30
March	5.96	29.95	54.81	81.56	110.40	133.30	133.30
April	7.95	31.98	57.00	83.92	112.95	133.30	133.30
May	9.94	34.02	59.18	86.27	115.49	133.30	133.30
June	11.92	36.05	61.37	88.63	118.04	133.30	133.30
July	13.91	38.08	63.56	90.99	120.58	133.30	133.30
August	15.90	40.12	65.74	93.34	123.12	133.30	133.30
September	17.89	42.15	67.93	95.70	125.67	133.30	133.30
October	19.87	44.18	70.12	98.06	128.21	133.30	133.30
November	21.86	46.22	72.30	100.41	130.76	133.30	133.30
December	23.85	48.25	74.49	102.77	133.30	133.30	133.30

- Notes:**
1. The amounts indicated above are per ERC (ERC = 91 gpd).
 2. The number of remaining ERC's is 126.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$133.30 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

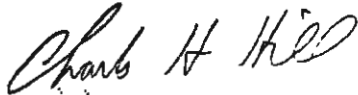
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


MARCO ISLAND
Collier County

TREATMENT PLANT

	1993/1994	1994/1995	1995/1996	1996/1997	1997/1998
July	30.19	393.48	770.23	1,175.65	1,612.66
August	60.38	424.67	803.79	1,211.82	1,651.71
September	90.57	455.87	837.36	1,248.00	1,690.77
October	120.76	487.07	870.93	1,284.18	1,729.82
November	150.95	518.27	904.50	1,320.36	1,768.87
December	181.14	549.47	938.06	1,356.54	1,807.93
January	211.33	580.67	971.63	1,392.71	1,846.98
February	241.52	611.87	1,005.20	1,428.89	1,886.04
March	271.71	643.06	1,038.77	1,465.07	1,925.09
April	301.90	674.26	1,072.33	1,501.25	1,964.15
May	332.09	705.46	1,105.90	1,537.42	2,003.20
June	362.28	736.66	1,139.47	1,573.60	2,042.25

- Notes:**
1. The amounts indicated above are per ERC (ERC = 414 gpd).
 2. The number of remaining ERC's is 1,476.
 3. If the number of remaining ERC's has not connected by June, 1998, the maximum charge of \$2,042.25 remains in effect after June, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

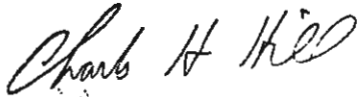
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


MARCO SHORES
Collier County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	1.93	25.15	49.78	76.61	105.87	134.93	134.93
February	3.85	27.19	52.00	79.03	108.51	134.93	134.93
March	5.78	29.22	54.22	81.45	111.15	134.93	134.93
April	7.70	31.26	56.44	83.87	113.79	134.93	134.93
May	9.63	33.30	58.66	86.29	116.43	134.93	134.93
June	11.55	35.34	60.88	88.71	119.08	134.93	134.93
July	13.48	37.37	63.10	91.93	121.72	134.93	134.93
August	15.41	39.41	65.32	93.55	124.36	134.93	134.93
September	17.33	41.45	67.53	95.97	127.00	134.93	134.93
October	19.26	43.49	69.75	98.39	129.64	134.93	134.93
November	21.18	45.53	71.97	100.81	132.28	134.93	134.93
December	23.11	47.56	74.19	103.23	134.93	134.93	134.93

- Notes:**
1. The amounts indicated above are per ERC (ERC = 101 gpd).
 2. The number of remaining ERC's is 708.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$134.93 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

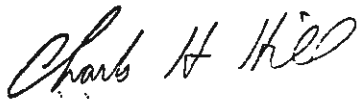
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MARION OAKS
 Marion County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	3.94	51.23	99.39	151.02	206.50	260.89	260.89
February	7.87	55.22	103.67	155.62	211.44	260.89	260.89
March	11.81	59.21	107.94	160.21	216.39	260.89	260.89
April	15.75	63.20	112.22	164.81	221.33	260.89	260.89
May	19.68	67.19	116.50	169.40	226.28	260.89	260.89
June	23.62	71.18	120.77	173.99	231.22	260.89	260.89
July	27.55	75.16	125.05	178.59	236.17	260.89	260.89
August	31.49	79.15	129.32	183.18	241.11	260.89	260.89
September	35.43	83.14	133.60	187.77	246.06	260.89	260.89
October	39.36	87.13	137.88	192.37	251.00	260.89	260.89
November	43.30	91.12	142.15	196.96	255.95	260.89	260.89
December	47.24	95.11	146.43	201.55	260.89	260.89	260.89

- Notes:**
1. The amounts indicated above are per ERC (ERC = 97 gpd).
 2. The number of remaining ERC's is 329.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$260.89 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: Forrest L. Ludsen
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

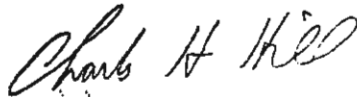
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

MARION OAKS (Con't)
 Marion County

COLLECTION SYSTEM

	1992	1993	1994	1995	1996	1997	1998
January	13.64	177.98	351.07	539.42	744.68	948.41	948.41
February	27.28	192.29	366.65	556.40	763.20	948.41	948.41
March	40.91	206.61	382.23	573.38	781.72	948.41	948.41
April	54.55	220.93	397.81	590.35	800.24	948.41	948.41
May	68.19	235.35	413.39	607.33	818.77	948.41	948.41
June	81.83	249.57	428.97	624.31	837.29	948.41	948.41
July	95.47	263.89	444.55	641.28	855.81	948.41	948.41
August	109.10	278.21	460.13	658.26	874.33	948.41	948.41
September	122.74	292.53	475.71	675.23	892.85	948.41	948.41
October	136.38	306.85	491.29	692.21	911.37	948.41	948.41
November	150.02	321.17	506.87	709.19	929.89	948.41	948.41
December	163.66	335.49	522.45	726.16	948.41	948.41	948.41

- Notes:**
1. The amounts indicated above are per ERC (ERC = 97 gpd).
 2. The number of remaining ERC's is 272.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$948.41 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

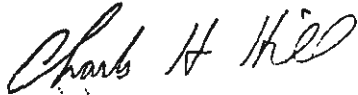
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

PALM PORT
Putnam County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	3.49	45.23	85.00	126.31	169.31	210.28	210.28
February	6.99	48.54	88.43	129.88	173.03	210.28	210.28
March	10.48	51.84	91.87	133.45	176.76	210.28	210.28
April	13.98	55.14	95.30	137.02	180.48	210.28	210.28
May	17.47	58.45	98.73	140.59	184.21	210.28	210.28
June	20.96	61.75	102.16	144.16	187.93	210.28	210.28
July	24.46	65.05	105.59	147.73	191.66	210.28	210.28
August	27.95	68.36	109.02	151.30	195.38	210.28	210.28
September	31.45	71.66	112.45	154.87	199.11	210.28	210.28
October	34.94	74.97	115.88	158.44	202.83	210.28	210.28
November	38.43	78.27	119.31	162.01	206.56	210.28	210.28
December	41.93	81.57	122.74	165.58	210.28	210.28	210.28

- Notes:**
1. The amounts indicated above are per ERC (ERC = 170 gpd).
 2. The number of remaining ERC's is 115.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$210.28 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

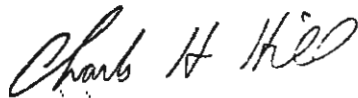
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

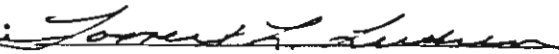
PALM PORT (Con't)
Putnam County

COLLECTION SYSTEM

	1992	1993	1994	1995	1996	1997	1998
January	6.26	80.78	148.34	216.70	285.94	350.22	350.22
February	12.53	86.40	154.03	222.46	291.78	350.22	350.22
March	18.79	92.03	159.72	228.22	297.62	350.22	350.22
April	25.05	97.65	165.41	233.99	303.47	350.22	350.22
May	31.31	103.27	171.10	239.75	309.31	350.22	350.22
June	37.58	108.90	176.79	245.51	315.16	350.22	350.22
July	43.84	114.52	182.48	251.28	321.00	350.22	350.22
August	50.10	120.15	188.17	257.04	326.84	350.22	350.22
September	56.36	125.77	193.86	262.80	332.69	350.22	350.22
October	62.63	131.40	199.55	268.57	338.53	350.22	350.22
November	68.89	137.02	205.24	274.33	344.37	350.22	350.22
December	75.15	142.65	210.93	280.09	350.22	350.22	350.22

- Notes:**
1. The amounts indicated above are per ERC (ERC = 170 gpd).
 2. The number of remaining ERC's is 49.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$350.22 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

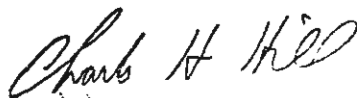
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


PARK MANOR
Putnam County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	0.86	11.19	21.49	32.49	44.25	55.73	55.73
February	1.72	12.04	22.40	33.46	45.29	55.73	55.73
March	2.58	12.90	23.31	34.43	46.33	55.73	55.73
April	3.44	13.75	24.22	35.41	47.38	55.73	55.73
May	4.31	14.60	25.13	36.38	48.42	55.73	55.73
June	5.17	15.46	26.05	37.36	49.47	55.73	55.73
July	6.03	16.31	26.96	38.33	50.51	55.73	55.73
August	6.89	17.16	27.87	39.30	51.56	55.73	55.73
September	7.75	18.02	28.78	40.28	52.60	55.73	55.73
October	8.61	18.87	29.69	41.25	53.64	55.73	55.73
November	9.47	19.73	30.60	42.23	54.69	55.73	55.73
December	10.33	20.58	31.51	43.20	55.73	55.73	55.73

- Notes:**
1. The amounts indicated above are per ERC (ERC = 85 gpd).
 2. The number of remaining ERC's is 86.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$55.73 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

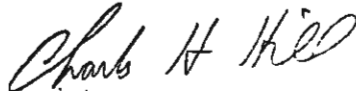
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


POINT O' WOODS
 Marion County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	4.55	59.28	115.40	175.93	241.35	305.82	305.82
February	9.10	63.92	120.41	181.35	247.21	305.82	305.82
March	13.66	68.57	125.42	186.76	253.07	305.82	305.82
April	18.21	73.22	130.43	192.17	258.93	305.82	305.82
May	22.76	77.86	135.44	197.59	264.79	305.82	305.82
June	27.31	82.51	140.45	203.00	270.65	305.82	305.82
July	31.87	87.15	145.46	208.42	276.52	305.82	305.82
August	36.42	91.80	150.47	213.83	282.38	305.82	305.82
September	40.97	96.45	155.48	219.25	288.24	305.82	305.82
October	45.52	101.09	160.50	224.66	294.10	305.82	305.82
November	50.08	105.74	165.51	230.07	299.96	305.82	305.82
December	54.63	110.39	170.52	235.49	305.82	305.82	305.82

- Notes:
1. The amounts indicated above are per ERC (ERC = 92 gpd).
 2. The number of remaining ERC's is 348.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$305.82 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

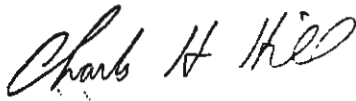
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


SALT SPRINGS
Marion County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	5.47	71.11	137.04	207.36	282.53	355.91	355.91
February	10.94	76.57	142.87	213.58	289.20	355.91	355.91
March	16.41	82.04	148.69	219.81	295.87	355.91	355.91
April	21.88	87.50	154.52	226.04	302.54	355.91	355.91
May	27.35	92.97	160.34	232.27	309.21	355.91	355.91
June	32.82	98.43	166.17	238.49	315.89	355.91	355.91
July	38.29	103.89	172.00	244.72	322.56	355.91	355.91
August	43.76	109.36	177.82	250.95	329.23	355.91	355.91
September	49.23	114.82	183.65	257.18	335.90	355.91	355.91
October	54.70	120.28	189.48	263.40	342.57	355.91	355.91
November	60.17	125.75	195.30	269.63	349.24	355.91	355.91
December	65.65	131.21	201.13	275.86	355.91	355.91	355.91

- Notes:**
1. The amounts indicated above are per ERC (ERC = 205 gpd).
 2. The number of remaining ERC's is 161.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$355.91 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

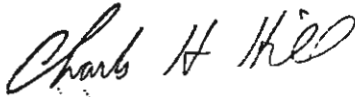
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


SPRING HILL
Hernando County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	1.77	23.05	44.85	68.27	93.48	118.23	118.23
February	3.54	24.86	46.79	70.36	95.73	118.23	118.23
March	5.31	26.66	48.73	72.45	97.98	118.23	118.23
April	7.08	28.47	50.67	74.53	100.23	118.23	118.23
May	8.85	30.27	52.61	76.62	102.48	118.23	118.23
June	10.62	32.08	54.55	78.71	104.73	118.23	118.23
July	12.39	33.89	56.49	80.79	106.98	118.23	118.23
August	14.16	35.69	58.43	82.88	109.23	118.23	118.23
September	15.93	37.50	60.37	84.97	111.48	118.23	118.23
October	17.70	39.30	62.31	87.05	113.73	118.23	118.23
November	19.47	41.11	64.24	89.14	115.98	118.23	118.23
December	21.25	42.91	66.18	91.23	118.23	118.23	118.23

- Notes:**
1. The amounts indicated above are per ERC (ERC = 149 gpd).
 2. The number of remaining ERC's is 5,703.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$118.23 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

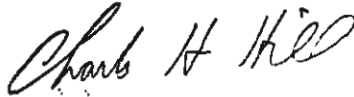
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


SUGAR MILL
Volusia County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	6.76	88.11	171.84	261.83	358.75	453.98	453.98
February	13.53	95.05	179.29	269.85	367.40	453.98	453.98
March	20.29	101.98	186.74	277.87	376.06	453.98	453.98
April	27.06	108.92	194.19	285.90	384.72	453.98	453.98
May	33.82	115.85	201.64	293.92	393.37	453.98	453.98
June	40.59	122.78	209.10	301.95	402.03	453.98	453.98
July	47.35	129.72	216.55	309.97	410.69	453.98	453.98
August	54.12	136.65	224.00	317.99	419.35	453.98	453.98
September	60.88	143.59	231.45	326.02	428.00	453.98	453.98
October	67.65	150.52	238.90	334.04	436.66	453.98	453.98
November	74.41	157.45	246.35	342.06	445.32	453.98	453.98
December	81.18	164.39	253.80	350.09	453.98	453.98	453.98

- Notes:**
1. The amounts indicated above are per ERC (ERC = 271 gpd).
 2. The number of remaining ERC's is 184.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$453.98 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

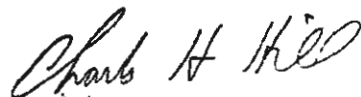
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

SUGAR MILL WOODS
Citrus County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	2.14	27.81	54.14	82.37	112.72	142.48	142.48
February	4.27	29.99	56.48	84.88	115.42	142.48	142.48
March	6.41	32.18	58.81	87.40	118.13	142.48	142.48
April	8.54	34.36	61.15	89.91	120.84	142.48	142.48
May	10.68	36.54	63.49	92.42	123.54	142.48	142.48
June	12.82	38.72	65.83	94.94	126.25	142.48	142.48
July	14.95	40.90	68.17	97.45	128.95	142.48	142.48
August	17.09	43.08	70.51	99.96	131.66	142.48	142.48
September	19.23	45.26	72.84	102.47	134.36	142.48	142.48
October	21.36	47.44	75.18	104.99	137.07	142.48	142.48
November	23.50	49.62	77.52	107.50	139.78	142.48	142.48
December	25.63	51.80	79.86	110.01	142.48	142.48	142.48

- Notes:**
1. The amounts indicated above are per ERC (ERC = 59 gpd).
 2. The number of remaining ERC's is 3,154.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$142.48 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

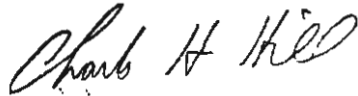
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

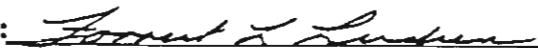
SUNNY HILLS
Washington County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	7.98	103.98	202.62	308.52	422.44	534.26	534.26
February	15.97	112.15	211.39	317.95	432.60	534.26	534.26
March	23.95	120.32	220.16	327.38	442.77	534.26	534.26
April	31.94	128.49	228.93	336.81	452.94	534.26	534.26
May	39.92	136.66	237.70	346.25	463.10	534.26	534.26
June	47.91	144.83	246.47	355.68	473.27	534.26	534.26
July	55.89	153.00	255.24	365.11	483.43	534.26	534.26
August	63.88	161.17	264.01	374.54	493.60	534.26	534.26
September	71.86	169.34	272.78	383.97	503.77	534.26	534.26
October	79.84	177.51	281.55	393.41	513.93	534.26	534.26
November	87.83	185.68	290.32	402.84	524.10	534.26	534.26
December	95.81	193.85	299.08	412.27	534.26	534.26	534.26

- Notes:
1. The amounts indicated above are per ERC (ERC = 128 gpd).
 2. The number of remaining ERC's is 179.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$534.26 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

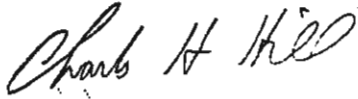
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


SUNNY HILLS (Con't)
Washington County

COLLECTION SYSTEM

	1992	1993	1994	1995	1996	1997	1998
January	5.88	76.69	150.05	229.08	314.40	398.40	398.40
February	11.77	82.76	156.59	236.14	322.04	398.40	398.40
March	17.65	88.84	163.13	243.21	329.67	398.40	398.40
April	23.54	94.91	169.68	250.27	337.31	398.40	398.40
May	29.42	100.99	176.22	257.33	344.95	398.40	398.40
June	35.31	107.06	182.76	264.39	352.58	398.40	398.40
July	41.19	113.13	189.31	271.45	360.22	398.40	398.40
August	47.08	119.21	195.85	278.52	367.85	398.40	398.40
September	52.96	125.28	202.39	285.58	375.49	398.40	398.40
October	58.85	131.36	208.93	292.64	383.13	398.40	398.40
November	64.73	137.43	215.48	299.70	390.76	398.40	398.40
December	70.62	143.50	222.02	306.76	398.40	398.40	398.40

- Notes:**
1. The amounts indicated above are per ERC (ERC = 128 gpd).
 2. The number of remaining ERC's is 319.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$398.40 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

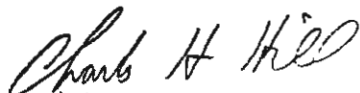
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


UNIVERSITY SHORES
Orange County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	12.80	166.86	326.69	499.58	686.92	871.98	871.98
February	25.61	180.09	341.00	515.08	703.75	871.98	871.98
March	38.41	193.32	355.30	530.58	720.57	871.98	871.98
April	51.21	206.55	369.61	546.08	737.39	871.98	871.98
May	64.01	219.78	383.92	561.59	754.22	871.98	871.98
June	76.82	233.01	398.23	577.09	771.04	871.98	871.98
July	89.62	246.23	412.54	592.59	787.87	871.98	871.98
August	102.42	259.46	426.84	608.09	804.69	871.98	871.98
September	115.22	272.69	441.15	623.59	821.51	871.98	871.98
October	128.03	285.92	455.46	639.10	838.34	871.98	871.98
November	140.83	299.15	469.77	654.60	855.16	871.98	871.98
December	153.63	312.38	484.07	670.10	871.98	871.98	871.98

- Notes:**
1. The amounts indicated above are per ERC (ERC = 265 gpd).
 2. The number of remaining ERC's is 195.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$871.98 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

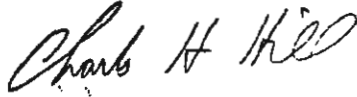
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

UNIVERSITY SHORES (Con't)
Orange County

COLLECTION SYSTEM

	1992	1993	1994	1995	1996	1997	1998
January	4.41	57.48	113.18	173.74	239.67	305.08	305.08
February	8.81	62.09	118.19	179.19	245.62	305.08	305.08
March	13.22	66.69	123.20	184.64	251.57	305.08	305.08
April	17.62	71.30	128.20	190.10	257.51	305.08	305.08
May	22.03	75.91	133.21	195.55	263.46	305.08	305.08
June	26.44	80.52	138.22	201.00	269.40	305.08	305.08
July	30.84	85.13	143.23	206.46	275.35	305.08	305.08
August	35.25	89.73	148.24	211.91	281.29	305.08	305.08
September	39.65	94.34	153.25	217.37	287.24	305.08	305.08
October	44.06	98.95	158.26	222.82	293.19	305.08	305.08
November	48.46	103.56	163.27	228.27	299.13	305.08	305.08
December	52.87	108.17	168.28	233.73	305.08	305.08	305.08

- Notes:**
1. The amounts indicated above are per ERC (ERC = 265 gpd).
 2. The number of remaining ERC's is 1,420.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$305.08 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: Forrest L. Ludsen
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

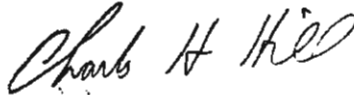
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

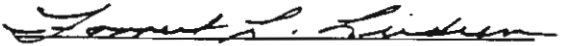
VENETIAN VILLAGE
 Lake County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	5.23	67.93	130.85	197.68	268.84	338.07	338.07
February	10.45	73.15	136.39	203.58	275.14	338.07	338.07
March	15.68	78.36	141.93	209.48	281.43	338.07	338.07
April	20.90	83.58	147.47	215.37	287.72	338.07	338.07
May	26.13	88.80	153.01	221.27	294.02	338.07	338.07
June	31.36	94.01	158.55	227.17	300.31	338.07	338.07
July	36.58	99.23	164.09	233.06	306.60	338.07	338.07
August	41.81	104.44	169.63	238.96	312.90	338.07	338.07
September	47.04	109.66	175.17	244.86	319.19	338.07	338.07
October	52.26	114.88	180.71	250.76	325.48	338.07	338.07
November	57.49	120.09	186.24	256.65	331.77	338.07	338.07
December	62.71	125.31	191.78	262.55	338.07	338.07	338.07

- Notes:**
1. The amounts indicated above are per ERC (ERC = 292 gpd).
 2. The number of remaining ERC's is 15.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$338.07 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
 Forrest L. Ludsen, Vice President
 Customer Services

Florida Public Service Commission

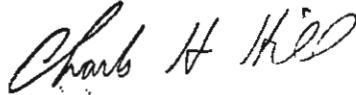
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)


WOODMERE
Duval

COLLECTION SYSTEM

	1990/1991	1991/1992	1992/1993	1993/1994	1994/1995
June	4.77	62.19	121.59	185.32	253.82
July	9.54	67.11	126.87	191.00	259.93
August	14.32	72.03	132.15	196.67	266.03
September	19.09	76.95	137.43	202.34	272.13
October	23.86	81.87	142.70	208.01	278.24
November	28.63	86.79	147.98	213.68	284.34
December	33.40	91.71	153.26	219.36	290.45
January	38.18	96.63	158.54	225.03	296.55
February	42.95	101.55	163.82	230.70	302.66
March	47.72	106.47	169.10	236.37	308.76
April	52.49	111.39	174.37	242.04	314.87
May	57.26	116.31	179.65	247.72	320.97

- Notes:**
1. Amounts indicated above are per ERC.
 2. Charges will be collected until the system reaches a capacity of 67 ERCs.
 3. If the Utility has not connected 67 ERCs after five years, the maximum charge of \$320.97 per ERC remains the same after May 1995.

Effective Date: June 5, 1992

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

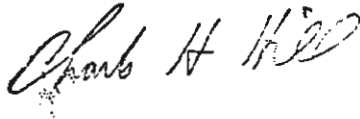
APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993



Director
Division of Water and Wastewater

SERVICE AVAILABILITY CHARGES

Allowance For Funds Prudently Invested (Con't)

ZEPHYR SHORES
Pasco County

TREATMENT PLANT

	1992	1993	1994	1995	1996	1997	1998
January	3.97	51.77	101.06	154.30	211.92	268.77	268.77
February	7.95	55.85	105.46	159.07	217.08	268.77	268.77
March	11.92	59.93	109.87	163.83	222.25	268.77	268.77
April	15.90	64.01	114.28	168.60	227.42	268.77	268.77
May	19.87	68.09	118.68	173.37	232.59	268.77	268.77
June	23.84	72.17	123.09	178.14	237.76	268.77	268.77
July	27.82	76.25	127.50	182.91	242.93	268.77	268.77
August	31.79	80.33	131.90	187.68	248.09	268.77	268.77
September	35.76	84.41	136.31	192.44	253.26	268.77	268.77
October	39.74	88.49	140.72	197.21	258.43	268.77	268.77
November	43.71	92.57	145.12	201.98	263.60	268.77	268.77
December	47.69	96.65	149.53	206.75	268.77	268.77	268.77

- Notes:**
1. The amounts indicated above are per ERC (ERC = 59 gpd).
 2. The number of remaining ERC's is 68.
 3. If the number of remaining ERC's has not connected by December, 1998, the maximum charge of \$268.77 remains in effect after December, 1998.

Effective Date: September 15, 1993

By: 
Forrest L. Ludsen, Vice President
Customer Services

Florida Public Service Commission

APPROVED

Authority No. WS-93-0217

Docket No. N/A

Order No. N/A

Effective October 22, 1993

Charles H. Hill

Director
Division of Water and Wastewater

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN BRADFORD COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Bradford County Public Library
105 East Jackson Street
Starke, FL 32091*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN BREVARD COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Brevard County Public Library
219 Indiana River Drive
Cocoa, FL 32922-2781*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN CITRUS COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

Citrus County Public Library
8619 W. Crystal Street
Crystal River, FL 34428

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

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

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address

Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN CLAY COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

Clay County Public Library
403 Ferris Street
Green Cove Springs, FL 32043

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

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

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN NASSAU COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Fernandina Beach Library
25 North 4th Street
Fernandina Beach, FL 32034-4132*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN DUVAL COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Duval County Public Library
122 North Ocean Street
Jacksonville, FL 32202-3374*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN MARTIN COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Martin County Public Library
701 East Ocean Blvd.
Stuart, FL 34994*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN MARION COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Ocala Public Library
15 Southeast Osceola Avenue
Ocala, FL 34471*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN OSCEOLA COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Osceola County Public Library
211 East Dakin Avenue
Kissimmee, FL 34741*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN PUTNAM COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Palatka Public Library
601 College Road
Palatka, FL 32177-3873*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address

:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN PASCO COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Pasco County Public Library
8012 Library Road
Hudson, FL 34667*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN CHARLOTTE COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

Port Charlotte Public Library
2280 Aaron Street
Port Charlotte, FL 33952

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

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

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN HIGHLANDS COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Sebring Public Library
310 West Center Avenue
Sebring, FL 33870*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN SEMINOLE COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Seminole County Central Branch Library
215 North Oxford Road
Casselberry, FL 32707*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN ORANGE COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

Southern States Utilities, Inc.
Apopka Customer Service Office
1000 Color Place
Apopka, FL 32703

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

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

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN VOLUSIA COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Southern States Utilities, Inc.
Deltona Lakes Customer Service Office
255 Enterprise Road
Deltona, FL 32725*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at your local office at (407) 574-6608 between the hours of 7:45 a.m. and 4:45 p.m. weekdays, or at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN LEE COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

Southern States Utilities, Inc.
Lehigh Customer Service Office
500 Construction Lane
Lehigh, FL 33936

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

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

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at your local office at (813) 368-6575 between the hours of 7:45 a.m. and 4:45 p.m. weekdays, or at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN COLLIER COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

Southern States Utilities, Inc.
Marco Island Customer Service Office
960 North Collier Blvd.
Marco Island, FL 33937

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

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

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at your local office at (813) 394-3168 between the hours of 7:45 a.m. and 4:45 p.m. weekdays, or at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN ST. JOHNS COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*St. Johns County Public Library
1960 North Ponce De Leon Blvd.
St. Augustine, FL 32084*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN ST. LUCIE COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*St. Lucie County Library
124 North Indian River Drive
Fort Pierce, FL 34950*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN LAKE COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

Tavares Public Library
314 North New Hampshire
Tavares, FL 32778

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

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

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address

:

Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**NOTICE TO OUR CUSTOMERS
IN WASHINGTON COUNTY
OF APPLICATION
OF SOUTHERN STATES UTILITIES, INC.
FOR
REVISED SERVICE AVAILABILITY CHARGES**

JUNE, 1995

On June 28, 1995, Southern States Utilities, Inc. ("SSU") filed an application for revised Service Availability Charges ("Application") with the Florida Public Service Commission ("Commission"). The purpose of the requested Service Availability Charges is to pay for future growth in SSU's water and wastewater service areas. The requested revised charges will be paid by new, not existing, customers of SSU.

Public Inspection

Copies of the Application are available for public inspection Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. at the following location:

*Washington County Library
110 North Fifth Street
Chipley, FL 32428*

Service Availability Charges

The current and utility-proposed Service Availability Charges are set forth in the rate schedule on the back of this page. After the Commission approves any revised charges, SSU will send you another notice stating the effective date of the charges prior to their implementation.

How to Contact the Commission

Written comments regarding SSU and/or the proposed Service Availability Charges and requests to be placed on the mailing list for this Application may be directed to the following address:

*Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850*

How to Contact Southern States Utilities, Inc.

If you wish to contact SSU regarding utility service or the proposed Service Availability Charges, you may call our Customer Service Representatives at our general offices at (800) 432-4501 between the hours of 7:00 a.m. and 6:00 p.m. weekdays. You may also write to the company at the following address:

*Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703*

(Presentation of Current and Proposed Charges will be attached to this notice when sent to addressees.)