

FLORIDA PUBLIC SERVICE COMMISSION
Capital Circle Office Center • 2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

M E M O R A N D U M

DECEMBER 22, 1995

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM: DIVISION OF WATER & WASTEWATER (MERCHANT, RENDELL)
DIVISION OF LEGAL SERVICES (O'SULLIVAN) *mo*
DIVISION OF AUDITING AND FINANCIAL ANALYSIS (CAUSSEUX, LESTER) *ALM*

RE: DOCKET NO. 950495-WS - SOUTHERN STATES UTILITIES, INC. -
APPLICATION FOR RATE INCREASE AND INCREASE IN SERVICE
AVAILABILITY CHARGES FOR ORANGE-OSCEOLA UTILITIES, INC.
IN OSCEOLA COUNTY, AND IN BRADFORD, BREVARD, CHARLOTTE,
CITRUS, CLAY, COLLIER, DUVAL, HIGHLANDS, LAKE, LEE,
MARION, MARTIN, NASSAU, ORANGE, OSCEOLA, PASCO, PUTNAM,
SEMINOLE, ST. JOHNS, ST. LUCIE, VOLUSIA, AND WASHINGTON
COUNTIES.
COUNTY: SEE ABOVE

AGENDA: JANUARY 4, 1996 - SPECIAL AGENDA - DECISION ON INTERIM
RATE - PARTICIPATION IS LIMITED TO COMMISSIONERS AND
STAFF

CRITICAL DATES: 60-DAY SUSPENSION DATE: 10/6/95

SPECIAL INSTRUCTIONS: I:\PSC\WAW\WP\950495WS.RCM

Handwritten initials: ALM, mo, M, JF, and others.

DOCUMENT NUMBER-DATE

12877 DEC 21 95

FPSC-RECORDS/REPORTING

4322

CASE BACKGROUND

Southern States Utilities, Inc. (SSU or utility) is a Class A utility, which provides water and wastewater service to 152 service areas in 25 counties. In 1994, the utility recorded total company operating revenues of \$23,498,289 and \$16,985,104 for water and wastewater, respectively. The resulting total company net operating income for that same period was \$3,445,315 for water and \$2,690,791 for wastewater. In 1994, SSU reports that it had 102,514 and 43,131 respective water and wastewater customers for the total company.

On June 28, 1995, SSU filed an application for approval of interim and final water and wastewater rate increases for 141 service areas in 22 counties, pursuant to Sections 367.081 and 367.082, Florida Statutes. The utility also requested an increase in service availability charges, approval of an allowance for funds used during construction (AFUDC) and an allowance for funds prudently invested (AFPI). On August 1, 1995, the Commission determined that SSU's application was deficient because it did not include information for Hernando, Hillsborough and Polk Counties in its filing. On August 2, 1995, the utility filed an amended application which included facilities in those counties to meet minimum filing requirements (MFRs). That date has been established as the official date of filing.

On November 7, 1995, the Commission issued Order No. PSC-95-1383-FOF-WS, which memorialized a decision made at an October 13, 1995 service hearing. This Commission decision removed the facilities of SSU located in the counties of Hernando, Hillsborough, and Polk from a rate change in this proceeding.

The utility's application for increased final water and wastewater rates is based on the projected twelve-month period ending December 31, 1996. In its filing, the utility states that the rate increase is necessary because the utility did not earn a fair and reasonable rate of return on its investment. The utility has requested the Commission grant a fair and reasonable rate of return of 10.32 percent. This will result in additional operating revenues of \$18,137,502 for the utility's combined water and wastewater operations.

The utility's initial interim request was based on a projected test year ending December 31, 1995. The utility requested interim rates which would produce additional revenues of \$7,428,460 for water operations and \$4,920,387 for wastewater operations.

DOCKET NO. 950495-WS
DECEMBER 22, 1995

The Office of the Public Counsel (OPC), the Sugarmill Woods Civic Association, Inc. (Sugarmill Woods), the Spring Hill Civic Association, Inc. (Spring Hill), and the Marco Island Civic Association, Inc. (Marco Island), have intervened in this docket. Nassau County, the Concerned Citizens of Lehigh Acres (Lehigh Acres), and Harbor Woods Civic Association (Harbor Woods) have also filed petitions to intervene.

The Commission has held 12 customer service hearings to date. By Order No. PSC-95-1453-FOF-WS, issued November 28, 1995, the Commission ordered the rescheduling of previously held customer service hearings. Subsequently, Order No. PSC-95-1466-PCO-WS, issued November 28, 1995, re-established 12 customer service hearings throughout the state of Florida. Order No. PSC-95-1453-FOF-WS also postponed the technical hearing. The technical hearing was rescheduled to be held April 29 through May 11, 1996 by Order No. PSC-95-1506-PCO-WS, issued December 5, 1995.

On November 1, 1995, the Commission issued Order No. PSC-95-1327-FOF-WS which denied SSU's request for interim rate relief, suspended the proposed final rates, and allowed the utility to file another petition for interim rates. SSU filed its supplemental petition for interim revenue relief on November 13, 1995.

SUPPLEMENTAL PETITION

The utility submitted supplemental information to permit an analysis of uniform, stand alone, and modified stand alone rate design alternatives for the years 1994 (interim), 1995 (interim), and 1996 (final). It should be noted, that SSU is not requesting any change in the revenue requirements originally requested in the MFRs. The supplemental information allows the Commission to provide interim rate relief based on either a 1994 or 1995 interim test year. SSU's primary request in its supplemental petition is consistent with its original request, that the interim test year should be the projected twelve months ending December 31, 1995. The utility also provided information for 1994 and 1995 for each individual service area, which would facilitate a determination of interim rate relief based on 1994 or 1995 under alternative rate designs. SSU has proposed the following rate structure alternatives for 1994, 1995, and 1996:

1994 Historic Interim Period

Alternative 1: Modified Stand Alone (Capped) present rates and revenues with a stand alone percentage revenue increase.

Alternative 2: Modified Stand Alone (Capped) present rates and revenues with a uniform percentage revenue increase.

Alternative 3: Uniform Present Rates and revenues with a uniform percentage revenue increase.

1995 Projected Interim Period

Alternative 1: Modified Stand Alone (Capped) rates and revenues with a stand alone percentage revenue increase.

Alternative 2: Modified Stand Alone (Capped) rates and revenues with a uniform percentage revenue increase.

Note: For 1995, SSU requested uniform present rates and revenues with a uniform percentage revenue increase. This is consistent with its original interim revenue request.

1996 Final Period

Alternative 1: Modified Stand Alone (Capped) rates and revenues with stand alone (no cap) final rates and revenues.

Alternative 2: Modified Stand Alone (Capped) rates and revenues with modified stand alone (capped) final rates and revenues (\$52 water/\$65 wastewater).

Alternative 3: Modified Stand Alone (Capped) rates and revenues with uniform final rates and revenues.

Note: For 1996, SSU requested uniform present rates and revenues with a uniform percentage revenue increase.

On November 2, 1995, OPC and Sugarmill Woods Civic Association filed motions for reconsideration of Order No. PSC-95-1327-FOF-WS which were denied at the December 19, 1995 Agenda Conference. On December 4, 1995, OPC filed a motion to dismiss SSU's supplemental petition for interim revenue relief and a motion to cap SSU's maximum interim rates. OPC did not request oral argument on its motion. This recommendation addresses the utility's supplemental request for interim rate relief and the two recent motions of OPC.

DISCUSSION OF ISSUES

ISSUE 1: What is the appropriate test year to be used for interim purposes and what methodology should be used to determine test year revenues before any revenue increase?

RECOMMENDATION: The historical test year ended December 31, 1994 is appropriate to use to determine interim rates. Further, test year revenues should be calculated using the modified stand alone rate structure established by the Commission in Docket No. 920199-WS by Order No. PSC-95-1292-FOF-WS, issued on October 19, 1995. (MERCHANT, O'SULLIVAN)

STAFF ANALYSIS: By Order No. PSC-95-1327-FOF-WS, issued on November 1, 1995, the Commission denied SSU's initial request to grant interim rates. SSU based its original interim revenue request on a projected 1995 test year. The projected year 1995 was not based on the historical 1994 balances escalated forward but on a separate construction and financial budget. One reason the Commission denied SSU's original interim request was because the utility's 1995 budget was not reasonable to determine interim rates as it was not self-explanatory and included discretionary projections. The Commission was also concerned about approving interim rates using a projected test year because this methodology was untested and contained an apparent mismatch between rate base and other components. As discussed in the case background, SSU has refiled a request for interim rates using several alternatives. Its primary interim request, which is the same as the original, is based on the projected test year ended December 31, 1995, utilizing a total jurisdictional uniform revenue requirement and a uniform percentage increase applied to all plants.

PROJECTED VERSUS HISTORICAL TEST YEAR

Section 367.082(1), Florida Statutes, states that upon application by a utility, the Commission may use a projected test year rate base to determine interim rates or revenues subject to refund. This language was inserted in the interim statute in the 1992 Legislative Session.

In its order denying SSU's first interim request, the Commission stated that the language of Section 367.082(1), regarding interim rates is permissive. Further, Section 367.082(1), does not give any direction as to the implementation of the new provision regarding a utility's request to utilize a projected interim test year. As such, the Commission found that the procedure for reviewing a projected test year filing must be made on a case-by-case basis and that sufficient guidelines should

be developed for a proper filing. In that order, the Commission stated its concerns regarding the projected interim language and its application. Those concerns were whether the statute permits the use of a fully projected interim test year or whether it is appropriate to consider only a projected test year rate base. The Commission was concerned that to broaden a projected test year to include more than the rate base would exceed the clear meaning of Section 367.082(1). Additionally, the Commission questioned what types of projections should be allowed for interim purposes, and whether projections should only reflect noncontrollable items.

If the Commission were to interpret the language literally, only the projected balance of rate base would be allowed. The question then becomes how to treat all the other components of the interim rate determination. To use a projected rate base with historical revenues, expenses, customers and capital structure would all present a mismatch. Some of the rate base components could be revenue producing, or growth-related plant costs. Generally, revenue producing plant with associated customer growth mitigates the need for a rate increase. Another factor to consider is that when rate base increases, capital costs would accordingly increase. This could present either an increase or a decrease in the weighted cost of capital, depending on the new capital obtained. Simply put, to allow only one component to increase does not accurately match the traditional concept of the test year ratemaking philosophy required by the statute.

Further, staff has researched the legislative history of the projected test year rate base language change in Section 367.082(1), Florida Statutes. There is nothing available to allow staff to determine the legislative intent of this change in the statute. If the Legislature had intended to include all components of a test year, then the addition of the words rate base would have been unnecessary. However, given that the statute allows the Commission the discretion to determine when it may be appropriate to use the projected test year rate base, staff believes that the Commission should refrain from utilizing this language until the statute is clarified. Until that time, the Commission should continue to allow interim rate consideration on an historical basis. To do otherwise would present a ratemaking mismatch. Accordingly, staff recommends that in determining whether any interim increase is necessary for SSU, staff recommends that the Commission use the historical test year ended December 31, 1994.

METHODOLOGY TO DETERMINE TEST YEAR REVENUES

Once the appropriate test year is decided, the next issue is what methodology should be used to calculate the test year

DOCKET NO. 950495-WS
DECEMBER 22, 1995

revenues. This issue only affects the plants previously included in Docket No. 920199-WS, where the prior statewide uniform rates approved by the Commission were recently changed to modified stand alone rates. This change was approved by the Commission in Order No. PSC-95-1292-WS-FOF, issued on October 19, 1995, to comply with the First District Court of Appeal's mandate. Even though these rates have not been implemented by the utility, these are the final rates approved by the Commission included in that docket.

The original uniform rates were implemented by SSU on September 15, 1993. Had the Commission approved the modified stand alone rates originally, those rates would have most likely been placed in effect around that same time. Thus those rates would have been effective for all of 1994. SSU also had an index in 1993 and an index and pass-through during 1994.

To be consistent with the Commission's decision in Docket No. 920199-WS, test year revenues by plant should be annualized as if the modified stand alone rates had been in effect during the interim test year. Further, consistent with the language in the interim statute, revenues should be annualized for the index and pass-through rate changes. Staff believes that the only way to implement a current interim revenue requirement for those plants is to impute these revenues.

ISSUE 2: If the Commission approves staff's recommendation in Issue 1, what interim revenue increase should be approved?

RECOMMENDATION: The interim revenue requirements as shown in Attachment A, based on the 1994 historical base year and the current modified stand alone rates, should be approved. No interim increase should be granted for the Lakeside, Spring Gardens, or Valencia Terrace facilities since these were not owned by SSU in 1994. Further, SSU did not request interim rate consideration for the Buenaventura Lakes facilities in Osceola County. Accordingly, no interim revenue requirements are calculated for those facilities. (MERCHANT)

STAFF ANALYSIS: SSU requested interim rates designed to generate additional sales revenue for the consolidated water operations of \$7,428,460 and for consolidated wastewater operations of \$4,920,387. The combined increase in water and wastewater operations of \$12,348,847 results in total combined water and wastewater revenues on an interim basis of \$54,499,601. The utility's primary interim request is based on the projected test year ended December 31, 1995, utilizing a total jurisdictional uniform revenue requirement and a uniform percentage increase applied to all plants. The utility has also requested five other alternative methods to calculate interim rates, as discussed in the case background. The requested interim revenue increase is 30.88% for water and 27.90% for wastewater.

Staff has attached accounting schedules to illustrate the recommended rate base and test year operating income amounts on a per plant basis. The capital structure for each plant is based on the consolidated capital structure of SSU. Even though there are 133 plants for interim, only four different methodologies are necessary to determine the interim cost of capital. They are grouped as follows:

Plants Previously Included in Docket No. 920199-WS (SSU)
Lehigh Docket No. (911108-WS)
Marco Island (Docket No. 920655-WS)
Plants With No Prior Rate Proceeding

SSU purchased the Lakeside, Spring Gardens, Valencia Terrace facilities in 1995. As such, the utility did not report financial data for the test year 1994. Since staff is recommending that the projected test year not be used, we have no 1994 data to calculate interim revenue requirements for these facilities. Accordingly, staff has not included schedules for these plants for interim. Further, no schedules are shown for the plants in the excluded counties of Hernando, Hillsborough and Polk, or for the

Buenaventura Lakes water and wastewater plants for interim purposes.

The four capital structure schedules are numbered 1-A to 1-D. The water and/or wastewater rate base schedules are numbered 2-A and 2-B. The respective water and/or wastewater net operating income statements are reflected on Schedules 3-A and 3-B. Staff has not included adjustment schedules for each of the systems, as the body of this recommendation will provide the necessary adjustment descriptions.

For each plant, staff has reported the utility's position as stated in its 1995 primary interim request. Since the utility presented 5 interim alternatives, it would be extremely voluminous to reflect the utility's position for every plant for every option. We have however attached a schedule (Attachment B) which reflects the impact on a per plant basis of the interim revenue requirement compared to the 1994 test year revenues using the uniform rates for the systems previously included in Docket No. 920199-WS.

Based on staff's recommendation in Issue 1, the first recommended adjustment is to reflect the utility's adjusted balances for 1994 instead of 1995. This was done for rate base, cost of capital, operating revenues and operating expenses. Issue 1 also addressed the appropriate methodology to determine test year revenues for those plants included in Docket No. 920199-WS. Accordingly, staff adjusted test year revenues before any revenue increase using the current, but not implemented, modified stand alone rates. Additional adjustments requiring detailed descriptions are discussed below.

Rate Base

Used and Useful Plant

Staff has reviewed the utility's interim used and useful calculation on a per system basis. For those plants that have had previous rate proceedings, staff verified whether adjustments were made consistent with those prior methodologies. With the exception of the plants included in Docket No. 920199-WS, staff has determined that the used and useful adjustments were made consistent with the prior rate cases.

For the plants included in Docket No. 920199-WS, the adjustments for storage reservoirs were not consistent with those made in the last proceeding. In Docket No. 920199-WS, SSU neither requested nor received an allowance for dead storage in the used and useful calculation. SSU, in this case, however, included an

allowance for dead storage in its used and useful calculation for interim purposes. To be consistent with the used and useful methodology used in Docket No. 920199-WS, staff recommends that adjustments are appropriate for storage capacity. The adjustments are reflected on each rate base and net operating income schedule for plants that have storage reservoirs.

Working Capital

SSU reflected its interim working capital allowance for all groupings based on the formula method. This was the method employed by the Commission for the last rate cases for Lehigh, SSU Uniform and Marco Island. Section 367.082, states that in calculating the interim revenue requirement, adjustments should be made consistent with the last rate proceeding. As such, it is appropriate to calculate the working capital allowance for the Lehigh, Uniform and Marco Island groupings using the formula approach. For those companies or plants that have not had a prior rate case before the Commission, the working capital allowance should be calculated in conformance with the Commission's rule. Rule 25-30.433(2), Florida Administrative Code, states that working capital for Class A water and wastewater utilities shall be calculated using the balance sheet approach.

Using SSU's 1994 simple average balance sheet, we have determined that the working capital allowance for the total company for interim purposes should be \$1,579,317. Using the 1994 customer allocation factors for working capital provided by the utility in Vol. II, Book 2 of 4, staff has allocated this amount to the individual water and wastewater plants that have not had prior rate cases before the Commission. The amounts per plant are reflected on the rate base statements.

Other

For the Uniform Plants and Marco Island, SSU included two line item adjustments to rate base entitled Other. One adjustment related to deferred capacity fees for the University Shores wastewater plant. The other related to deferred costs associated with failed attempts to purchase water source land for Marco Island. Neither of these deferred charges were included in the prior Uniform or Marco Island rate cases. As such, these amounts do not relate to adjustments consistent with the last rate proceedings and should not be included for interim purposes. The inclusion of these amounts should only be considered for final purposes. Accordingly, staff has removed \$2,309,387 from the wastewater rate base for University Shores and \$1,465,808 from the Marco Island water rate base.

Cost of Capital

Preferred Stock

In the two most recent SSU rate cases, Docket Nos. 920199-WS (Uniform Plant) and 920655-WS (Marco Island), the utility imputed an amount for zero-cost preferred stock into the capital structure. This adjustment was accepted by the Commission in both cases. The preferred stock adjustment was not made by SSU for 1994 in this docket. Based on information provided by the utility, the calculated average balance of preferred stock for 1994 would have been \$2,121,800. To comply with the interim statute, adjustments should be made consistent with those made in the utility's last rate proceeding. Staff has imputed this amount into the 1994 average capital structure for the Uniform Plants and Marco Island.

This adjustment was not made in the last Lehigh rate case (Docket No. 911108-WS) because at that time, Lehigh was not consolidated with SSU and a different capital structure was used. Since this adjustment was not made in the last Lehigh rate case regardless of the current corporate structure, no adjustment should be made for these facilities for the purposes of interim rates. The same is true for the facilities that have not had rate proceedings before the Commission. Accordingly, no adjustment to impute preferred stock to Lehigh or those facilities that have not had rate proceedings is appropriate.

Return on Equity

For interim purposes, SSU used its 1995 budgeted capital structure reflecting a cost of equity of 11.19%. This was based on the minimum of the range of the last authorized return on equity (ROE) approved in the Marco Island rate case (Docket No. 920655-WS). Staff is unsure why the utility requested this cost rate. It could be because Marco was the last rate proceeding of a member company and the utility believes that the Marco ROE was the last authorized rate of return on equity.

Section 367.082(5)(a)3, Florida Statutes, states that the required rate of return to be used to calculate an interim increase should be the minimum of the range of the last authorized rate of return on equity used in the most recent individual rate proceeding of the utility or regulated company. [emphasis added] Further, an interim decrease shall use the maximum of the last authorized range. Staff interprets this paragraph to mean that if an individual facility was included in a group for its last rate proceeding, then those facilities should be similarly grouped to determine adjustments consistent with the last rate proceeding. It

should not be the most recent rate proceeding for the total company unless those facilities were specifically included. SSU's last rate proceedings are grouped as follows with the associated docket, order and last authorized range of return on equity:

<u>Grouping</u>	<u>Docket No.</u>	<u>Order No.</u>	<u>Range of ROE</u>
Lehigh	911108-WS	93-1023-FOF-WS	11.44%-13.44%
Uniform Plants	920199-WS	93-0423-FOF-WS	11.14%-13.14%
Marco Island	920655-WS	93-1740-FOF-WS	11.19%-13.19%

Based on staff's interpretation as stated above, we believe that the interim ROE for the Uniform Plants should be 11.14% and for Marco Island should be 11.19%. Since the Lehigh ROE was higher than the current requested ROE of 11.19%, staff has used the cost rate requested. This treatment has been consistently applied by the Commission in interim rate proceedings. See Orders Nos. PSC-94-1237-FOF-WU and PSC-93-1174-FOF-SU, issued on October 11, 1994 and August 10, 1993, respectively.

For the groups that have not had a rate proceeding before the Commission, the leverage graph has been used to determine the minimum of the range for the interim cost of equity. Based on SSU's 1994 equity ratio and the current leverage graph, staff has calculated a ROE of 10.79%.

Investment Tax Credits (ITCS)

In this filing, SSU treated all of its ITCs as Option 2, as if it had filed an election under Section 46(f)2 of the Internal Revenue Code (IRC). The ratemaking treatment for an Option 2 company is to assign the weighted cost of investor sources of capital as the cost rate for ITCs in the capital structure and reflect the amortization of the ITCs as a reduction to above the line income tax expense. In Docket No. 920199-WS, SSU, likewise, treated its ITCs as Option 2.

SSU was and has always been an Option 2 company. However, the Deltona systems, when purchased by SSU, were Option 1 companies. The ratemaking treatment for Option 1 companies is to assign a cost rate of zero for ITCs in the capital structure and reflect the amortization of the ITCs below the line. Consequently, in Order No. PSC-93-0423-FOF-WS, in Docket No. 920199-WS, the Commission recognized this mix and blended the ITCs of the Option 1 companies with the those of the Option 2 companies to calculate a 2.22% cost rate for the Uniform Plants. Adjustments were also made to remove ITC amortization from the Deltona systems.

In order to be consistent with the last rate proceeding for the 920199-WS plants, staff believes that similar adjustments should be made. However, we do not have the breakdown in the MFRs to make this adjustment. For this reason, staff recommends that the same 2.22% cost rate be used for interim purposes for the Uniform Plants and that the ITC amortization for the Deltona systems, only, be removed from income tax expense. We believe that this is the most reasonable treatment to be used based on the information available.

In the Lehigh rate case, the Commission treated the ITCs in the capital structure as Option 1. At the time of the Lehigh rate case, Lehigh had a separate capital structure and was not consolidated with SSU. For interim purposes in this case, staff recommends that to be consistent with the last rate proceeding of Lehigh, all ITCs should be reflected as zero cost with no reduction to income tax expense.

In the Marco Island rate case, the Commission treated the ITCs as Option 2 with no discussion as to why it was not consistent with the treatment in Docket No. 920199-WS. To be consistent with Marco's last rate proceeding, staff recommends that ITCs be treated as Option 2 for interim purposes in this case.

For the groups that have not had a rate proceeding before the Commission, staff recommends that the ITCs should be treated as Option 2 for interim, which is consistent with the request by the utility.

Net Operating Income

Other than to adjust all components to the 1994 amounts, the adjustments to depreciation expense for used and useful, and the adjustments to ITC amortization discussed above, staff has not made any other adjustments to operating income.

Revenue Requirement

Staff has recommended revenue requirements consistent with the calculations required by the interim statute and Commission practice. For those plants that appear to be underearning, the revenue requirements were determined using the minimum of the last authorized rate of return. Consistent with the interim statute, for those plants that appear to be overearning, staff used the maximum of the last authorized rate of return.

In order to determine if any revenues should be limited to those amounts requested by the utility, staff analyzed this using SSU's total interim request not on a per plant basis. This is consistent with the method SSU used to determine its interim revenue requirements. As such, SSU reflected its requested revenues per plant as a fall-out of requested rates using several different methodologies. If staff were to limit revenues on a per plant basis, the utility would not receive recovery of its 1994 operating expenses and a fair return on its investment. When we compared total revenues requested by SSU using either the projected 1995 uniform or the historical 1994 modified stand alone method, staff's recommended revenue requirements are less than those requested by the utility. Therefore, no limitation of revenues is required.

	SUMMARY OF WATER OPERATING REVENUES BY PLANT	STAFF ADJ TY 1994			REVENUE REQUIREMENT
		MODIFIED STAND ALONE	\$ INCREASE	% INCREASE	
1	AMELIA ISLAND	471,982	(6,539)	-1.39%	465,443
2	APACHE SHORES	36,923	3,994	10.82%	40,917
3	APPLE VALLEY	171,195	114,507	66.89%	285,702
4	BAY LAKE ESTATES	26,292	7,460	28.38%	33,752
5	BEACON HILLS	587,093	138,154	23.53%	725,247
6	BEECHER'S POINT	33,781	24,252	71.79%	58,033
7	BURNT STORE	349,371	132,772	38.00%	482,143
8	CARLTON VILLAGE	28,209	11,890	42.15%	40,099
9	CHULUOTA	255,687	12,145	4.75%	267,832
10	CITRUS PARK	66,881	5,626	8.41%	72,507
11	CITRUS SPRINGS	507,961	(2,734)	-0.54%	505,227
12	CRYSTAL RIVER HIGHLANDS	34,111	(11,924)	-34.96%	22,187
13	DAETWYLER SHORES	36,424	10,997	30.19%	47,421
14	DELTONA	4,432,793	216,193	4.88%	4,648,986
15	DOL RAY MANOR	32,333	14,199	43.92%	46,532
16	DRUID HILLS	80,778	35,399	43.82%	116,177
17	EAST LAKE HARRIS ESTATES	29,921	5,997	20.04%	35,918
18	FERN PARK	43,745	6,357	14.53%	50,102
19	FERN TERRACE	24,639	11,819	47.97%	36,458
20	FISHERMAN'S HAVEN	27,062	14,129	52.21%	41,191
21	FOUNTAINS	25,365	24,366	96.06%	49,731
22	FOX RUN	59,941	40,402	67.40%	100,343
23	FRIENDLY CENTER	7,062	564	7.99%	7,626
24	GOLDEN TERRACE	27,847	8,574	30.79%	36,421
25	GOSPEL ISLAND ESTATES	5,011	3,693	73.70%	8,704
26	GRAND TERRACE	52,815	(17,591)	-33.31%	35,224
27	HARMONY HOMES	20,070	7,174	35.74%	27,244
28	HERMITS COVE	47,019	21,423	45.56%	68,442
29	HOBBY HILLS	26,666	(3,198)	-11.99%	23,468
30	HOLIDAY HAVEN	29,321	12,386	42.24%	41,707
31	HOLIDAY HEIGHTS	18,275	5,811	31.80%	24,086
32	IMPERIAL MOBILE TERRACE	41,048	15,940	38.83%	56,988
33	INTERCESSION CITY	110,139	(5,142)	-4.67%	104,997
34	INTERLACHAN LAKES/PARK MANOR	61,497	13,745	22.35%	75,242
35	JUNGLE DEN	26,696	488	1.83%	27,184
36	KEYSTONE HEIGHTS	264,168	62,230	23.56%	326,398
37	KINGSWOOD	17,944	(1,335)	-7.44%	16,609
38	LAKE AJAY ESTATES	76,047	7,137	9.39%	83,184
39	LAKE BRANTLEY	18,363	5,008	27.27%	23,371
40	LAKE CONWAY PARK	23,870	4,954	20.75%	28,824
41	LAKE HARRIET ESTATES	50,753	20,994	41.36%	71,747
42	LAKEVIEW VILLAS	6,667	1,047	15.71%	7,714
43	LEILANI HEIGHTS	78,803	32,400	41.11%	111,203
44	LEISURE LAKES	49,398	12,591	25.49%	61,989
45	MARCO SHORES	150,693	103,696	68.81%	254,389
46	MARION OAKS	929,861	(29,829)	-3.21%	900,032
47	MEREDITH MANOR	147,112	30,929	21.02%	178,041
48	MORNINGVIEW	16,021	4,974	31.05%	20,995
49	OAK FOREST	34,462	1,038	3.01%	35,500
50	OAKWOOD	48,959	(170)	-0.35%	48,789
51	PALISADES COUNTRY CLUB	55,226	4,995	9.04%	60,221
52	PALM PORT	24,859	7,007	28.18%	31,866

SUMMARY OF WATER OPERATING REVENUES BY PLANT	STAFF ADJ TY 1994 MODIFIED STAND ALONE	\$ INCREASE	% INCREASE	REVENUE REQUIREMENT
53 PALM TERRACE	409,544	(90,193)	-22.02%	319,351
54 PALMS MOBILE HOME PARK	11,084	20,176	182.03%	31,260
55 PICCIOLA ISLAND	25,419	32,072	126.17%	57,491
56 PINE RIDGE	247,885	88,191	35.58%	336,076
57 PINE RIDGE ESTATES	86,923	(11,180)	-12.86%	75,743
58 PINEY WOODS	42,216	23,161	54.86%	65,377
59 POINT O'WOODS	90,115	21,644	24.02%	111,759
60 POMONA PARK	41,726	15,043	36.05%	56,769
61 POSTMASTER VILLAGE	54,019	8,408	15.57%	62,427
62 QUAIL RIDGE	10,486	13,250	126.36%	23,736
63 RIVER GROVE	40,349	(400)	-0.99%	39,949
64 ROSEMONT/ROLLING GREEN	73,467	10,688	14.55%	84,155
65 SALT SPRINGS	164,490	(58,214)	-35.39%	106,276
66 SAMIRA VILLAS	5,699	(1,567)	-27.49%	4,132
67 SILVER LAKE EST./WESTERN SHORES	189,136	86,965	45.98%	276,101
68 SILVER LAKE OAKS	13,413	5,651	42.13%	19,064
69 SKYCREST	24,577	29,830	121.37%	54,407
70 STONE MOUNTAIN	6,609	3,734	56.50%	10,343
71 ST. JOHNS HIGHLANDS	19,388	6,532	33.69%	25,920
72 SUGAR MILL	191,177	4,848	2.54%	196,025
73 SUGARMILL WOODS	366,979	260,678	71.03%	627,657
74 SUNNY HILLS	162,354	35,980	22.16%	198,334
75 SUNSHINE PARKWAY	64,020	(2,638)	-4.12%	61,382
76 TROPICAL PARK	122,384	43,984	35.94%	166,368
77 UNIVERSITY SHORES	714,706	84,601	11.84%	799,307
78 VENETIAN VILLAGE	27,939	18,661	66.79%	46,600
79 WELAKA/SARATOGA HARBOUR	44,295	(1,738)	-3.92%	42,557
80 WESTMONT	31,883	9,392	29.46%	41,275
81 WINDSONG	39,325	3,753	9.54%	43,078
82 WOODMERE	291,821	40,161	13.76%	331,982
83 WOOTENS	6,894	2,180	31.63%	9,074
84 ZEPHYR SHORES	59,357	71,130	119.83%	130,487
TOTAL PLANTS - DKT # 920199 - WS	13,508,838	1,915,778	14.18%	15,424,616
85 DEEP CREEK	1,484,982	6,357	0.43%	1,491,339
86 ENTERPRISE	69,760	(40,643)	-58.26%	29,117
87 GENEVA LAKE ESTATES	29,926	1,980	6.62%	31,906
88 KEYSTONE CLUB ESTATES	34,502	20,979	60.81%	55,481
89 LEHIGH	2,022,010	327,099	16.18%	2,349,109
90 MARCO ISLAND	7,775,539	642,909	8.27%	8,418,448
91 PALM VALLEY	40,177	219,448	546.20%	259,625
92 REMINTON FOREST	16,007	17,477	109.18%	33,484
TOTAL OTHER PLANTS	11,472,903	1,195,607	10.42%	12,668,510
TOTAL ALL PLANTS (950495 - WS)	24,981,741	3,111,384	12.45%	28,093,125

SUMMARY OF WASTEWATER OPERATING REVENUES BY PLANT		STAFF ADJ TY 1994 MODIFIED	\$ INCREASE	% INCREASE	REVENUE REQUIREMENT
1	AMELIA ISLAND	895,699	140,704	15.71%	1,036,403
2	APACHE SHORES	35,335	9,063	25.65%	44,398
3	APPLE VALLEY	54,988	23,275	42.33%	78,263
4	BEACON HILLS	1,094,192	30,947	2.83%	1,125,139
5	BEECHER'S POINT	31,680	20,089	63.41%	51,769
6	BURNT STORE	206,521	(36,799)	-17.82%	169,722
7	CHULUOTA	92,544	206,425	223.06%	298,969
8	CITRUS PARK	175,791	3,163	1.80%	178,954
9	CITRUS SPRINGS	181,700	133,328	73.38%	315,028
10	DELTONA	2,368,521	844,046	35.64%	3,212,567
11	FISHERMAN'S HAVEN	51,558	55,338	107.33%	106,896
12	FLORIDA CENTRAL COMMERCE PARK	157,830	17,246	10.93%	175,076
13	FOX RUN	60,095	71,421	118.85%	131,516
14	HOLIDAY HAVEN	39,985	51,199	128.05%	91,184
15	JUNGLE DEN	64,523	28,524	44.21%	93,047
16	LEILANI HEIGHTS	169,733	30,623	18.04%	200,356
17	LEISURE LAKES	33,915	4,965	14.64%	38,880
18	MARCO SHORES	144,216	2,821	1.96%	147,037
19	MARION OAKS	682,215	(10,821)	-1.59%	671,394
20	MEREDITH MANOR	17,428	1,921	11.02%	19,349
21	MORNINGVIEW	26,585	3,566	13.41%	30,151
22	PALM PORT	39,503	30,397	76.95%	69,900
23	PALM TERRACE	287,594	(1,116)	-0.39%	286,478
24	PARK MANOR	32,355	(5,920)	-18.30%	26,435
25	POINT O'WOODS	70,424	1,225	1.74%	71,649
26	SALT SPRINGS	99,831	(11,193)	-11.21%	88,638
27	SILVER LAKE OAKS	16,016	8,442	52.71%	24,458
28	SOUTH FORTY	78,009	23,003	29.49%	101,012
29	SUGAR MILL	195,177	10,465	5.36%	205,642
30	SUGARMILL WOODS	509,487	(40,915)	-8.03%	468,572
31	SUNNY HILLS	105,723	10,626	10.05%	116,349
32	SUNSHINE PARKWAY	97,406	51,378	52.75%	148,784
33	UNIVERSITY SHORES	1,407,465	176,934	12.57%	1,584,399
34	VENETIAN VILLAGE	58,628	(15,021)	-25.62%	43,607
35	WOODMERE	601,168	112,319	18.68%	713,487
36	ZEPHYR SHORES	87,669	73,169	83.46%	160,838
	TOTAL PLANTS-DKT # 920199-WS	<u>10,271,509</u>	<u>2,054,835</u>	<u>20.01%</u>	<u>12,326,344</u>
37	DEEP CREEK	1,692,494	(369,521)	-21.83%	1,322,973
38	ENTERPRISE	47,208	29,314	62.10%	76,522
39	LEHIGH	2,461,884	465,296	18.90%	2,927,180
40	MARCO ISLAND	2,946,794	536,046	18.19%	3,482,840
41	TROPICAL ISLES	35,210	64,583	183.42%	99,793
	TOTAL OTHER PLANTS	<u>7,183,590</u>	<u>725,718</u>	<u>10.10%</u>	<u>7,909,308</u>
	TOTAL ALL PLANTS (950495-WS)	<u>17,455,099</u>	<u>2,780,553</u>	<u>15.93%</u>	<u>20,235,652</u>

SUMMARY OF WATER OPERATING REVENUES BY PLANT		UTILITY TY 1994 UNIFORM RATES	\$ INCREASE	% INCREASE	STAFF REVENUE REQUIREMENT
1	AMELIA ISLAND	557,605	(92,162)	- 16.53%	465,443
2	APACHE SHORES	13,597	27,320	200.93%	40,917
3	APPLE VALLEY	212,231	73,471	34.62%	285,702
4	BAY LAKE ESTATES	12,125	21,627	178.37%	33,752
5	BEACON HILLS	807,381	(82,134)	- 10.17%	725,247
6	BEECHER'S POINT	13,278	44,755	337.06%	58,033
7	BURNT STORE	104,712	377,431	360.45%	482,143
8	CARLTON VILLAGE	21,552	18,547	86.05%	40,099
9	CHULUOTA	118,755	149,077	125.53%	267,832
10	CITRUS PARK	53,459	19,048	35.63%	72,507
11	CITRUS SPRINGS	300,046	205,181	68.38%	505,227
12	CRYSTAL RIVER HIGHLANDS	11,913	10,274	86.24%	22,187
13	DAETWYLER SHORES	27,682	19,739	71.31%	47,421
14	DELTONA	4,758,743	(109,757)	-2.31%	4,648,986
15	DOL RAY MANOR	21,058	25,474	120.97%	46,532
16	DRUID HILLS	67,904	48,273	71.09%	116,177
17	EAST LAKE HARRIS ESTATES	17,535	18,383	104.83%	35,918
18	FERN PARK	32,259	17,843	55.31%	50,102
19	FERN TERRACE	23,291	13,167	56.53%	36,458
20	FISHERMAN'S HAVEN	20,168	21,023	104.24%	41,191
21	FOUNTAINS	5,179	44,552	860.24%	49,731
22	FOX RUN	19,243	81,100	421.45%	100,343
23	FRIENDLY CENTER	2,952	4,674	158.33%	7,626
24	GOLDEN TERRACE	13,148	23,273	177.01%	36,421
25	GOSPEL ISLAND ESTATES	1,294	7,410	572.67%	8,704
26	GRAND TERRACE	21,510	13,714	63.76%	35,224
27	HARMONY HOMES	11,965	15,279	127.69%	27,244
28	HERMITS COVE	18,493	49,949	270.10%	68,442
29	HOBBY HILLS	13,989	9,479	67.76%	23,468
30	HOLIDAY HAVEN	12,474	29,233	234.36%	41,707
31	HOLIDAY HEIGHTS	9,966	14,120	141.68%	24,086
32	IMPERIAL MOBILE TERRACE	31,452	25,536	81.19%	56,988
33	INTERCESSION CITY	35,297	69,700	197.47%	104,997
34	INTERLACHAN LAKES/PARK MANOR	30,795	44,447	144.33%	75,242
35	JUNGLE DEN	10,186	16,998	166.87%	27,184
36	KEYSTONE HEIGHTS	201,101	125,297	62.31%	326,398
37	KINGSWOOD	8,272	8,337	100.78%	16,609
38	LAKE AJAY ESTATES	22,579	60,605	268.41%	83,184
39	LAKE BRANTLEY	11,603	11,768	101.42%	23,371
40	LAKE CONWAY PARK	14,646	14,178	96.80%	28,824
41	LAKE HARRIET ESTATES	48,437	23,310	48.12%	71,747
42	LAKEVIEW VILLAS	1,743	5,971	342.59%	7,714
43	LEILANI HEIGHTS	76,949	34,254	44.51%	111,203
44	LEISURE LAKES	23,921	38,068	159.14%	61,989
45	MARCO SHORES	56,239	198,150	352.34%	254,389
46	MARION OAKS	373,556	526,476	140.94%	900,032
47	MEREDITH MANOR	136,384	41,657	30.54%	178,041
48	MORNINGVIEW	7,707	13,288	172.42%	20,995
49	OAK FOREST	23,911	11,589	48.47%	35,500
50	OAKWOOD	24,999	23,790	95.16%	48,789
51	PALISADES COUNTRY CLUB	18,193	42,028	231.01%	60,221
52	PALM PORT	12,386	19,480	157.27%	31,866

SUMMARY OF WATER OPERATING REVENUES BY PLANT	UTILITY TY 1994 UNIFORM RATES	\$ INCREASE	% INCREASE	STAFF REVENUE REQUIREMENT
53 PALM TERRACE	152,691	166,660	109.15%	319,351
54 PALMS MOBILE HOME PARK	5,584	25,676	459.81%	31,260
55 PICCIOLA ISLAND	21,803	35,688	163.68%	57,491
56 PINE RIDGE	223,180	112,896	50.59%	336,076
57 PINE RIDGE ESTATES	37,976	37,767	99.45%	75,743
58 PINEY WOODS	31,427	33,950	108.03%	65,377
59 POINT O'WOODS	44,605	67,154	150.55%	111,759
60 POMONA PARK	24,613	32,156	130.65%	56,769
61 POSTMASTER VILLAGE	27,178	35,249	129.70%	62,427
62 QUAIL RIDGE	3,079	20,657	670.89%	23,736
63 RIVER GROVE	16,016	23,933	149.43%	39,949
64 ROSEMONT/ROLLING GREEN	29,458	54,697	185.68%	84,155
65 SALT SPRINGS	49,340	56,936	115.40%	106,276
66 SAMIRA VILLAS	1,935	2,197	113.55%	4,132
67 SILVER LAKE EST./WESTERN SHORES	361,077	(84,976)	-23.53%	276,101
68 SILVER LAKE OAKS	3,821	15,243	398.92%	19,064
69 SKYCREST	15,516	38,891	250.65%	54,407
70 STONE MOUNTAIN	1,875	8,468	451.62%	10,343
71 ST. JOHNS HIGHLANDS	8,499	17,421	204.98%	25,920
72 SUGAR MILL	71,080	124,945	175.78%	196,025
73 SUGARMILL WOODS	705,198	(77,541)	-11.00%	627,657
74 SUNNY HILLS	72,360	125,974	174.09%	198,334
75 SUNSHINE PARKWAY	33,618	27,764	82.59%	61,382
76 TROPICAL PARK	73,826	92,542	125.35%	166,368
77 UNIVERSITY SHORES	745,687	53,620	7.19%	799,307
78 VENETIAN VILLAGE	18,877	27,723	146.86%	46,600
79 WELAKA/SARATOGA HARBOUR	15,018	27,539	183.37%	42,557
80 WESTMONT	23,033	18,242	79.20%	41,275
81 WINDSONG	16,496	26,582	161.14%	43,078
82 WOODMERE	309,991	21,991	7.09%	331,982
83 WOOTENS	2,227	6,847	307.47%	9,074
84 ZEPHYR SHORES	44,752	85,735	191.58%	130,487
TOTAL PLANTS-DKT # 920199-WS	11,687,699	3,736,917	31.97%	15,424,616
85 DEEP CREEK	1,484,982	6,357	0.43%	1,491,339
86 ENTERPRISE	69,760	(40,643)	-58.26%	29,117
87 GENEVA LAKE ESTATES	29,926	1,980	6.62%	31,906
88 KEYSTONE CLUB ESTATES	34,502	20,979	60.81%	55,481
89 LEHIGH	2,022,010	327,099	16.18%	2,349,109
90 MARCO ISLAND	7,775,539	642,909	8.27%	8,418,448
91 PALM VALLEY	40,177	219,448	546.20%	259,625
92 REMINTON FOREST	16,007	17,477	109.18%	33,484
TOTAL OTHER PLANTS (NOTE: NO CHANGE FROM ATTACHMENT A)	11,472,903	1,195,607	10.42%	12,668,510
TOTAL ALL PLANTS (950495-WS)	23,160,602	4,932,523	21.30%	28,093,125

SUMMARY OF WASTEWATER OPERATING REVENUES BY PLANT		UTILITY TY 1994 UNIFORM RATES	\$ INCREASE	% INCREASE	STAFF REVENUE REQUIREMENT
1	AMELIA ISLAND	1,076,189	(39,786)	-3.70%	1,036,403
2	APACHE SHORES	24,340	20,058	82.41%	44,398
3	APPLE VALLEY	63,144	15,119	23.94%	78,263
4	BEACON HILLS	1,303,351	(178,212)	-13.67%	1,125,139
5	BEECHER'S POINT	14,062	37,707	268.14%	51,769
6	BURNT STORE	200,595	(30,873)	-15.39%	169,722
7	CHULUOTA	44,655	254,314	569.51%	298,969
8	CITRUS PARK	90,204	88,750	98.39%	178,954
9	CITRUS SPRINGS	208,391	106,637	51.17%	315,028
10	DELTONA	1,759,284	1,453,283	82.61%	3,212,567
11	FISHERMAN'S HAVEN	46,612	60,284	129.33%	106,896
12	FLORIDA CENTRAL COMMERCE PARK	103,582	71,494	69.02%	175,076
13	FOX RUN	37,314	94,202	252.46%	131,516
14	HOLIDAY HAVEN	25,641	65,543	255.62%	91,184
15	JUNGLE DEN	27,562	65,485	237.59%	93,047
16	LEILANI HEIGHTS	152,010	48,346	31.80%	200,356
17	LEISURE LAKES	59,538	(20,658)	-34.70%	38,880
18	MARCO SHORES	94,584	52,453	55.46%	147,037
19	MARION OAKS	417,609	253,785	60.77%	671,394
20	MEREDITH MANOR	14,344	5,005	34.89%	19,349
21	MORNINGVIEW	13,107	17,044	130.04%	30,151
22	PALM PORT	31,178	38,722	124.20%	69,900
23	PALM TERRACE	300,644	(14,166)	-4.71%	286,478
24	PARK MANOR	15,877	10,558	66.50%	26,435
25	POINT O'WOODS	40,288	31,361	77.84%	71,649
26	SALT SPRINGS	78,235	10,403	13.30%	88,638
27	SILVER LAKE OAKS	8,100	16,358	201.95%	24,458
28	SOUTH FORTY	44,744	56,268	125.76%	101,012
29	SUGAR MILL	181,228	24,414	13.47%	205,642
30	SUGARMILL WOODS	832,396	(363,824)	-43.71%	468,572
31	SUNNY HILLS	54,745	61,604	112.53%	116,349
32	SUNSHINE PARKWAY	105,222	43,562	41.40%	148,784
33	UNIVERSITY SHORES	1,588,836	(4,437)	-0.28%	1,584,399
34	VENETIAN VILLAGE	29,297	14,310	48.85%	43,607
35	WOODMERE	598,800	114,687	19.15%	713,487
36	ZEPHYR SHORES	115,246	45,592	39.56%	160,838
	TOTAL PLANTS - DKT # 920199 - WS	<u>9,800,954</u>	<u>2,525,390</u>	<u>25.77%</u>	<u>12,326,344</u>
37	DEEP CREEK	1,692,494	(369,521)	-21.83%	1,322,973
38	ENTERPRISE	47,208	29,314	62.10%	76,522
39	LEHIGH	2,461,884	465,296	18.90%	2,927,180
40	MARCO ISLAND	2,946,794	536,046	18.19%	3,482,840
41	TROPICAL ISLES	35,210	64,583	183.42%	99,793
	TOTAL OTHER PLANTS (NOTE: NO CHANGE FROM ATTACHMENT A)	<u>7,183,590</u>	<u>725,718</u>	<u>10.10%</u>	<u>7,909,308</u>
	TOTAL ALL PLANTS (950495 - WS)	<u>16,984,544</u>	<u>3,251,108</u>	<u>19.14%</u>	<u>20,235,652</u>

ISSUE 3: What are the appropriate interim water and wastewater rates for Southern States Utilities, Inc.?

PRIMARY RECOMMENDATION: The Commission should approve interim rates for the water and wastewater plants as shown in the "Primary Recommendation" column on the corresponding Schedule Nos. 4 for each plant. For the water and wastewater plants previously included in Docket No. 920199-WS, the interim rates should be calculated using the modified stand alone rate structure with benchmarks of \$52 for water and \$65 for wastewater. For the remaining 11 water and wastewater plants, each plant's interim percentage increase, excluding miscellaneous service revenue, should be applied to the rates in effect as of December 31, 1994. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to 25-30.475(1), Florida Administrative Code, provided the customers have received notice. The rates may not be implemented until proper notice has been received by the customers. The utility should provide proof of the date notice was given no less than 10 days after the date of notice. (RENDELL)

ALTERNATE RECOMMENDATION: The Commission should approve interim rates for the water and wastewater plants as shown in the "Alternate Recommendation" column on the corresponding Schedule Nos. 4 for each plant. For the water and wastewater plants previously included in Docket No. 920199-WS, the interim rates should be calculated using the modified stand alone rate structure with benchmarks of \$85 for water and \$80 for wastewater. For the remaining 11 water and wastewater plants, each plant's interim percentage increase, excluding miscellaneous service revenue, should be applied to the rates in effect as of December 31, 1994. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to 25-30.475(1), Florida Administrative Code, provided the customers have received notice. The rates may not be implemented until proper notice has been received by the customers. The utility should provide proof of the date notice was given no less than 10 days after the date of notice. (RENDELL)

STAFF PRIMARY ANALYSIS: The Commission should approve interim rates for the water and wastewater plants as shown in the "Primary Recommendation" column on the corresponding Schedule Nos. 4 for each plant. For the water and wastewater plants previously included in Docket No. 920199-WS, the interim rates should be calculated using the modified stand alone rate structure with benchmarks of \$52 for water and \$65 for wastewater. For the remaining 11 water and wastewater plants, each plant's interim percentage increase, excluding miscellaneous service revenue,

DOCKET NO. 950495-WS
DECEMBER 22, 1995

should be applied to the rates in effect as of December 31, 1994. Staff's interim rate calculations are discussed below.

SSU requested interim rates for 1995, based on a uniform increase percentage applied to the rates in effect at the time of filing. This included a uniform increase to the uniform rates for the water and wastewater plants that were previously grouped in Docket No. 920199-WS, as well as, the individual rates for the remaining plants. Pursuant to Order No. PSC-95-1327-FOF-WS, SSU filed a supplemental interim application which included information necessary to calculate interim increases and rate design alternatives for all plants.

Pursuant to Order No. PSC-95-1292-FOF-WS, issued October 19, 1995, in response to the Court's mandate, the Commission ordered SSU to implement a modified capped stand alone rate structure for the plants that were previously grouped in Docket No. 920199-WS. On November 3, 1995, SSU filed a motion for reconsideration on the rate structure and refund. This motion will be addressed in a subsequent recommendation.

Consistent with the First District Court of Appeal's mandate and Order No. PSC-95-1292-FOF-WS, Staff is recommending interim rates based on a modified stand alone (capped) rate structure for the water and wastewater service areas that were previously included in Docket No. 920199-WS, with the following exceptions. As stated previously, on November 3, 1995, SSU filed a motion for reconsideration of this order concerning rate structure and refunds. In its motion, one of SSU's grounds for rehearing is that the Commission erred in adjusting the rate structure by requiring the utility to reduce the BFC rates for the Pine Ridge and Sugarmill Woods' water customers on 1-inch meters to the applicable 5/8 inch x 3/4 inch BFC rates. Staff is currently researching the record to determine this alleged error and will address it in a subsequent recommendation. However, for interim purposes, this is not the case. The billing determinants, as filed by SSU were used to determine interim rates for 1994. Also, staff is recommending interim rates using the same methodology previously approved by the Commission in Order No. PSC-95-1292-FOF-WS.

In its supplemental interim petition, SSU alleges that past Commission practice prohibits SSU from redesigning rates and instead requires the utility to apply a percentage increase to existing rates. While staff agrees that past practice prohibits a utility from redesigning rate structure, we do not agree that the only alternative is to apply a percentage increase to existing rates. Staff believes that the Commission approved a methodology to calculate rate structure in Order No. PSC-95-1292-FOF-WS.

DOCKET NO. 950495-WS
DECEMBER 22, 1995

Therefore, staff would be following past Commission practice of not changing rate structure in interim proceedings by following the same methodology previously approved for this utility.

It should be noted, as mentioned in staff's memorandum to the Commission dated September 21, 1995, that the new rates approved by the Commission included the index and pass through increases implemented since the original decision in Docket No. 920199-WS. Staff reviewed the record in that docket and determined that there was little or no evidence on the treatment of index and pass through increases. Since staff had no direction, these increases were applied on a plant specific basis to the calculated modified stand alone rates. This resulted in a change in the caps or benchmarks for the water and wastewater plants. By applying the corresponding index and pass through increases, the highest bills equated to \$84.92 for water and \$80.02 for wastewater.

On page 11 of Order No. PSC-95-1292-FOF-WS, the third ordering paragraph specifically states:

ORDERED that the rates shall be developed based on a water benchmark of \$52.00 and a wastewater benchmark of \$65.00. These benchmarks shall be calculated at 10,000 gallons of water usage.

For interim purposes staff simply used the methodology and the benchmark caps that were supported by the record in Docket No. 920199-WS. By using this methodology, the index and pass through rate increases are included in the plant specific revenue requirements and applied consistent with the Commission's previous decision. Staff believes that if the modified stand alone rate structure is pursued in the instant docket, then the issue of subsequent pass through and index increase should be addressed.

Therefore, interim rates were calculated using the methodology previously approved for SSU's water and wastewater service areas that were included in Docket No. 920199-WS. This methodology applied the system specific revenue requirements from Schedule Nos. 3, less miscellaneous service revenues, and applied the \$52 water and \$65 wastewater benchmarks. A comparison of residential rates for a 5/8 x 3/4" meter for these plants are shown on Attachments C and D. As discussed in Issue No. 2, staff is recommending interim revenue increases for the remaining 11 water and wastewater plants. Staff is recommending a percentage increase to the remaining existing water and wastewater service rates as follows:

<u>Water</u>	<u>% Increase Excluding Misc. Service Revenue</u>
Deep Creek	0.43%
Lehigh	16.61%
Geneva Lake Estates	6.73%
Keystone Club Estates	62.75%
Marco Island	8.29%
Palm Valley	561.25%
Remington Forest	111.81%

<u>Wastewater</u>	<u>% Increase Excluding Misc. Service Revenue</u>
Enterprise	62.10%
Lehigh	18.90%
Marco Island	18.19%
Tropical Isles	184.71%

In addition, SSU's Enterprise water plant and Deep Creek wastewater plant indicate possible overearnings for the test year ended December 31, 1994. These amounts should be considered amounts held subject to refund, not recommended interim decreases in revenue for these two plants. This will be further addressed in Issue 4.

These interim rates should be implemented for service rendered on or after the stamped approval date on the tariff sheets provided customers have received notice. The revised tariff sheets will be approved upon staff's verification that the tariff sheets are consistent with the Commission's decision, that the proposed notice to the customers of the approved increase is adequate and the required security discussed under Issue No. 4 has been filed. The utility should provide proof of the date notice was given within 10 days after the date of notice.

The current, requested interim, requested final, and staff recommended interim rates are shown on Schedules Nos. 4 for each service area.

STAFF ALTERNATE ANALYSIS: The only difference between staff's primary recommendation and alternate recommendation is the amount of water and wastewater benchmarks used to calculate the interim rates for the water and wastewater plants previously included in Docket No. 920199-WS. Staff is recommending, in the alternate, that the benchmarks should reflect the plant specific index and

DOCKET NO. 950495-WS
DECEMBER 22, 1995

pass through increases which occurred during the time of the Commission's decision in Docket No. 920199-WS and the decision in Order No. PSC-95-1292-FOF-WS. Although the ordering paragraph reflects the benchmarks of \$52 for water and \$65 for wastewater, as pointed out in the primary analysis, the rates approved in that order reflects plant specific index and pass through increase. The alternate recommendation concurs that there was direction for staff to adhere to when calculating the modified stand alone rates consistent with the First DCA's mandate. Therefore, in its earlier memorandum which proffered rate schedules requested by the Commission, staff applied the 1993 index and the 1994 pass through and index after calculating modified stand alone rates using benchmarks of \$52 for water and \$65 for wastewater.

As stated in staff's primary analysis, staff reviewed the record in that docket and determined that there was little or no evidence on the treatment of index and pass through increases. Since staff had no direction, these increases were applied on a plant specific basis to the calculated modified stand alone rates. This resulted in a change in the caps or benchmarks for the water and wastewater plants. By applying the corresponding index and pass through increases, the highest bills equated to \$84.92 for water and \$80.02 for wastewater. For purposes of interim rate calculations, staff considered these amounts to be the new benchmarks for water and wastewater.

Therefore, for the water and wastewater plants previously included in Docket No. 920199-WS, the interim rates should be calculated using the modified stand alone rate structure with benchmarks of \$85 for water and \$80 for wastewater. For the remaining 11 water and wastewater plants, the alternate recommendation remains the same as the primary.

In the alternate recommendation, staff also concurs that if the modified stand alone rate structure is pursued in the instant docket, then the issue of subsequent pass through and index increase should be addressed.

FOR TEST YEAR ENDED: DECEMBER 31, 1994
 (INTERIM)
 FILE NAME: R:\WATERS\2 WK3

SOUTHERN STATES UTILITIES, INC.
 DOCKET NO. 950495-WS
 SCHEDULE OF WATER RATES

Attachment C

Water System	Billing Data			Plant Revenue Requirement	Misc. Revenue	Rates Prior to Rate Case		Modified Stand Alone (Capped) Rates		Capped Rates at \$52 Cap (Primary Rec.)		Capped Rates at \$85 Cap (Alternate Rec.)	
	Number Bills	Factored ERCs	Gallons Sold (MG)			Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge
Amelia Island	17,809	26,681	326,887	\$465,493	\$6,493	\$5.13	\$1.23	\$4.68	\$0.99	\$7.21	\$0.90	\$6.91	\$0.85
Apache Shores	1,823	1,823	3,451	\$40,917	\$635	\$5.13	\$1.23	\$12.58	\$3.87	\$5.83	\$4.62	\$8.87	\$7.01
Apple Valley	11,397	12,101	122,074	\$285,702	\$4,310	\$5.13	\$1.23	\$4.51	\$0.92	\$9.63	\$1.44	\$9.33	\$1.39
Bay Lake Estates	834	834	6,380	\$33,752	\$230	\$5.13	\$1.23	\$10.90	\$2.88	\$16.40	\$3.21	\$16.10	\$3.16
Beacon Hills	36,461	41,514	483,244	\$725,247	\$17,785	\$5.13	\$1.23	\$4.75	\$0.77	\$7.14	\$0.94	\$6.84	\$0.88
Beecher's Point	520	1,060	6,373	\$58,033	\$135	\$5.13	\$1.23	\$8.35	\$3.89	\$14.88	\$3.71	\$21.88	\$5.46
Burnt Store	4,601	8,968	47,304	\$482,143	\$4,635	\$5.13	\$1.23	\$14.02	\$4.60	\$13.53	\$3.85	\$21.33	\$6.06
Carlton Village	1,512	1,519	11,187	\$40,099	\$1,045	\$5.13	\$1.23	\$5.51	\$1.68	\$10.61	\$2.15	\$10.31	\$2.10
Chuluota	7,963	8,324	61,831	\$267,832	\$4,755	\$5.13	\$1.23	\$8.53	\$2.91	\$12.97	\$2.61	\$12.67	\$2.56
Citrus Park	4,220	4,238	25,787	\$72,507	\$4,280	\$5.13	\$1.23	\$4.61	\$1.87	\$6.76	\$1.65	\$6.47	\$1.58
Citrus Springs	21,537	23,688	145,140	\$505,227	\$6,100	\$5.13	\$1.23	\$6.42	\$2.41	\$8.75	\$2.12	\$8.46	\$2.07
Crystal River Highlands	878	878	6,024	\$22,187	\$630	\$5.13	\$1.23	\$10.69	\$4.00	\$10.15	\$2.21	\$9.85	\$2.15
Daetwyler Shores	1,503	1,607	15,803	\$47,421	\$390	\$5.13	\$1.23	\$6.59	\$1.61	\$12.03	\$1.84	\$11.73	\$1.79
Deep Creek *	35,428	41,574	219,487	\$1,491,339	\$16,474	\$13.69	\$4.12	N/A	N/A	\$13.75	\$4.14	\$13.75	\$4.14
Deltona	274,120	299,085	2,621,442	\$4,648,986	\$123,801	\$5.13	\$1.23	\$4.24	\$1.16	\$6.38	\$1.09	\$6.08	\$1.04
Dol Ray Manor	713	888	13,305	\$46,532	\$390	\$5.13	\$1.23	\$11.77	\$1.60	\$21.11	\$2.13	\$20.81	\$2.07
Druid Hills	2,982	3,988	38,572	\$116,177	\$780	\$5.13	\$1.23	\$6.52	\$1.40	\$11.90	\$1.85	\$11.60	\$1.80
East Lake Harris Estates	2,074	2,334	5,531	\$35,918	\$235	\$5.13	\$1.23	\$8.03	\$2.33	\$7.15	\$3.93	\$6.85	\$3.88
Enterprise *	2,621	3,145	18,883	\$29,117	\$1,055	\$8.58	\$2.21	N/A	N/A	\$8.58	\$2.21	\$8.58	\$2.21
Fern Park	2,166	2,232	16,918	\$50,102	\$1,030	\$5.13	\$1.23	\$5.57	\$1.79	\$9.12	\$1.80	\$8.82	\$1.75
Fern Terrace	1,472	1,490	12,721	\$36,458	\$590	\$5.13	\$1.23	\$4.70	\$1.34	\$9.95	\$1.75	\$9.66	\$1.70
Fisherman's Haven	1,671	1,671	9,428	\$41,191	\$2,615	\$5.13	\$1.23	\$4.70	\$1.76	\$9.56	\$2.51	\$9.26	\$2.46
Fountains	348	363	2,697	\$49,731	\$295	\$5.13	\$1.23	\$23.22	\$6.17	\$17.23	\$3.48	\$26.16	\$5.68
Fox Run	1,198	1,249	10,437	\$100,343	\$495	\$5.13	\$1.23	\$15.76	\$3.81	\$18.80	\$3.34	\$30.41	\$5.46
Friendly Center				\$7,626	\$75	\$5.13	\$1.23	\$10.48	\$3.20	\$12.81	\$3.32	\$12.51	\$3.26

- 26 -

4347

FOR TEST YEAR ENDED: DECEMBER 31, 1994
 (INTERIM)
 FILE NAME: R:\WATERS2.WK3

SOUTHERN STATES UTILITIES, INC.
 DOCKET NO. 950495-WS
 SCHEDULE OF WATER RATES

Attachment C

Water System	Billing Data			Plant Revenue Requirement	Misc. Revenue	Rates Prior to Rate Case		Modified Stand Alone (Capped) Rates		Capped Rates at \$52 Cap (Primary Rec.)		Capped Rates at \$85 Cap (Alternate Rec.)	
	Number Bills	Factored ERCs	Gallons Sold (MG)			Base Facility Charge	Gallonaage Charge	Base Facility Charge	Gallonaage Charge	Base Facility Charge	Gallonaage Charge	Base Facility Charge	Gallonaage Charge
Genova Lake Estates *	1,048	1,348	10,982	\$31,824	\$495	\$4.97	\$2.07	N/A	N/A	\$5.30	\$2.22	\$5.30	\$2.22
Golden Terrace	1,274	1,442	4,675	\$36,421	\$210	\$5.13	\$1.23	\$9.15	\$3.09	\$9.24	\$4.28	\$10.07	\$4.65
Goepel Island Estates	96	96	652	\$8,704	\$0	\$5.13	\$1.23	\$17.43	\$5.12	\$16.20	\$3.58	\$26.48	\$5.85
Grand Terrace	1,317	1,317	11,995	\$35,224	\$590	\$5.13	\$1.23	\$8.87	\$3.38	\$10.84	\$1.79	\$10.55	\$1.74
Harmony Homes	752	752	6,591	\$27,244	\$870	\$5.13	\$1.23	\$9.23	\$1.86	\$14.35	\$2.48	\$14.06	\$2.41
Hermits Cove	2,090	2,090	6,317	\$68,442	\$405	\$5.13	\$1.23	\$10.06	\$4.05	\$8.72	\$4.33	\$13.05	\$6.47
Hobby Hills	1,157	1,157	6,548	\$23,468	\$1,170	\$5.13	\$1.23	\$6.02	\$2.83	\$8.03	\$2.10	\$7.74	\$2.05
Holiday Haven	1,328	1,346	4,528	\$41,707	\$325	\$5.13	\$1.23	\$9.67	\$3.53	\$9.53	\$4.25	\$12.33	\$5.49
Holiday Heights	630	630	5,475	\$24,086	\$165	\$5.13	\$1.23	\$9.80	\$2.18	\$15.51	\$2.68	\$15.22	\$2.63
Imperial Terrace	2,894	2,916	13,408	\$56,988	\$490	\$5.13	\$1.23	\$6.00	\$1.72	\$8.08	\$2.59	\$7.78	\$2.53
Intercession City	3,039	3,093	15,798	\$104,997	\$1,760	\$5.13	\$1.23	\$12.62	\$4.39	\$13.21	\$3.88	\$13.36	\$3.93
Interlachen Lake Est./Park Manor	2,954	2,972	12,515	\$75,242	\$1,120	\$5.13	\$1.23	\$9.69	\$2.50	\$10.30	\$3.61	\$10.00	\$3.56
Jungle Den	1,355	1,355	2,630	\$27,184	\$340	\$5.13	\$1.23	\$12.23	\$3.72	\$5.98	\$4.60	\$7.95	\$6.13
Keystone Club Estates *		1,940		\$55,481	\$1,070	\$4.97	\$2.07	N/A	N/A	\$8.09	\$3.37	\$8.09	\$3.37
Keystone Heights	11,838	14,016	103,618	\$326,398	\$4,085	\$5.13	\$1.23	\$5.63	\$1.73	\$9.52	\$1.93	\$9.23	\$1.87
Kingswood	741	741	3,635	\$16,609	\$540	\$5.13	\$1.23	\$9.31	\$2.89	\$9.00	\$2.71	\$8.70	\$2.66
Lake Ajay Estates	1,016	1,099	13,775	\$83,184	\$530	\$5.13	\$1.23	\$16.58	\$4.16	\$23.67	\$2.83	\$30.11	\$3.61
Lake Brantley	795	795	6,118	\$23,371	\$350	\$5.13	\$1.23	\$7.96	\$1.91	\$11.91	\$2.32	\$11.61	\$2.26
Lake Conway Park	1,022	1,022	7,845	\$28,824	\$435	\$5.13	\$1.23	\$7.82	\$2.02	\$11.44	\$2.29	\$11.14	\$2.23
Lake Harriet Estates	3,380	3,398	25,207	\$71,747	\$1,240	\$5.13	\$1.23	\$5.15	\$1.27	\$8.63	\$1.74	\$8.33	\$1.68
Lakeview Villas	149	149	796	\$7,714	\$165	\$5.13	\$1.23	\$18.95	\$4.62	\$13.65	\$3.83	\$20.29	\$5.70
Lehigh *	103,016	110,282	399,084	\$2,341,395	\$54,783	\$9.03	\$2.40	N/A	N/A	\$10.53	\$2.80	\$10.53	\$2.80
Leñani Heights	4,687	4,687	43,012	\$111,203	\$2,700	\$5.13	\$1.23	\$5.50	\$1.17	\$8.59	\$1.57	\$9.29	\$1.52
Leisure Lakes	2,915	2,915	7,290	\$61,989	\$345	\$5.13	\$1.23	\$9.25	\$3.03	\$7.43	\$4.46	\$8.49	\$5.08
Marco Island *	69,628	169,937	2,112,629	\$8,418,448	\$24,250	\$7.88	\$2.96	N/A	N/A	\$8.53	\$3.21	\$8.53	\$3.21

FOR TEST YEAR ENDED: DECEMBER 31, 1994
 (INTERIM)
 FILE NAME: R:\WATERS2.WK3

SOUTHERN STATES UTILITIES, INC.
 DOCKET NO. 950495-WS
 SCHEDULE OF WATER RATES

Attachment C

Water System	Billing Data			Plant Revenue Requirement	Misc. Revenue	Rates Prior to Rate Case		Modified Stand Alone (Capped) Rates		Capped Rates at \$52 Cap (Primary Rec.)		Capped Rates at \$85 Cap (Alternate Rec.)	
	Number Bills	Factored ERCs	Gallons Sold (MG)			Base Facility Charge	Gallonaage Charge	Base Facility Charge	Gallonaage Charge	Base Facility Charge	Gallonaage Charge	Base Facility Charge	Gallonaage Charge
Marco Shores	3,481	5,198	24,040	\$254,389	\$2,105	\$5.13	\$1.23	\$12.26	\$3.53	\$12.25	\$3.97	\$19.44	\$6.30
Marion Oaks	30,165	32,065	169,967	\$900,032	\$13,815	\$5.13	\$1.23	\$9.91	\$3.52	\$11.38	\$3.19	\$11.08	\$3.13
Meredith Manor	7,810	8,944	72,587	\$178,041	\$3,765	\$5.13	\$1.23	\$4.94	\$1.35	\$8.12	\$1.50	\$7.82	\$1.45
Morningview	430	556	3,946	\$20,995	\$60	\$5.13	\$1.23	\$8.55	\$2.84	\$15.39	\$3.24	\$15.09	\$3.19
Oak Forest	1,712	1,778	12,024	\$35,500	\$260	\$5.13	\$1.23	\$6.59	\$1.87	\$8.25	\$1.82	\$7.96	\$1.76
Oakwood	2,441	2,441	10,144	\$48,789	\$1,505	\$5.13	\$1.23	\$9.01	\$2.51	\$8.07	\$2.86	\$7.78	\$2.80
Palisades Country Club	406	691	11,910	\$60,221	\$620	\$5.13	\$1.23	\$13.02	\$3.83	\$27.80	\$2.42	\$34.53	\$3.01
Palm Port	1,192	1,192	5,098	\$31,866	\$640	\$5.13	\$1.23	\$8.77	\$2.70	\$10.80	\$3.73	\$10.51	\$3.68
Palm Terrace	14,228	14,492	63,698	\$319,351	\$4,245	\$5.13	\$1.23	\$10.21	\$4.04	\$9.02	\$3.03	\$8.72	\$2.97
Palms Mobile Home Park	701	701	1,616	\$31,280	\$255	\$5.13	\$1.23	\$10.56	\$2.12	\$6.93	\$4.51	\$11.32	\$7.37
Palm Valley * **	2,476	2,734	23,624	\$258,184	\$1,077	\$9.35	\$0.94	N/A	N/A	\$61.83	\$6.22	\$61.83	\$6.22
Picciola Island	1,585	1,621	10,965	\$57,491	\$320	\$5.13	\$1.23	\$5.27	\$1.51	\$14.43	\$3.19	\$14.13	\$3.13
Pine Ridge Estates	2,547	2,596	20,039	\$75,743	\$1,620	\$5.13	\$1.23	\$9.00	\$3.09	\$11.74	\$2.28	\$11.44	\$2.22
Pine Ridge	7,965	17,185	109,750	\$336,076	\$4,250	\$5.13	\$1.23	\$4.85	\$1.85	\$8.05	\$1.87	\$7.75	\$1.82
Piney Woods	2,001	2,001	17,204	\$85,377	\$650	\$5.13	\$1.23	\$6.50	\$1.66	\$13.26	\$2.32	\$12.97	\$2.26
Point O' Woods	4,131	4,131	19,036	\$111,759	\$900	\$5.13	\$1.23	\$6.62	\$3.25	\$11.08	\$3.55	\$10.76	\$3.58
Pomona Park	2,004	2,190	10,877	\$56,769	\$1,225	\$5.13	\$1.23	\$8.61	\$1.99	\$10.47	\$3.12	\$10.17	\$3.07
Postmaster Village	1,870	1,870	14,297	\$62,427	\$785	\$5.13	\$1.23	\$9.43	\$2.49	\$13.51	\$2.65	\$13.21	\$2.59
Quail Ridge	176	176	1,769	\$23,736	\$160	\$5.13	\$1.23	\$11.13	\$4.73	\$20.86	\$3.11	\$34.10	\$5.09
Remington Forest *	770	779	8,310	\$33,383	\$376	\$20.30	N/A	N/A	N/A	\$43.00	N/A	\$43.00	N/A
River Grove	1,254	1,254	7,791	\$39,949	\$405	\$5.13	\$1.23	\$10.17	\$3.49	\$12.94	\$3.10	\$12.64	\$3.05
Rolling Green/Rosemont	1,430	1,430	17,985	\$84,155	\$585	\$5.13	\$1.23	\$9.84	\$3.27	\$23.70	\$2.83	\$23.40	\$2.79
Salt Springs	1,386	1,944	32,006	\$106,276	\$455	\$5.13	\$1.23	\$13.42	\$4.31	\$22.10	\$2.04	\$21.80	\$1.99
Samira Villas	24	156	922	\$4,132	\$0	\$5.13	\$1.23	\$13.54	\$3.89	\$10.92	\$2.75	\$10.62	\$2.70
Silver Lake Est./Western Shores	16,143	19,968	210,268	\$276,101	\$3,495	\$5.13	\$1.23	\$3.61	\$0.54	\$5.79	\$0.84	\$5.49	\$0.78

- 28 -

4349

FOR TEST YEAR ENDED: DECEMBER 31, 1994
 (INTERIM)
 FILE NAME: R:\WATERS2.WK3

SOUTHERN STATES UTILITIES, INC.
 DOCKET NO. 950495-WS
 SCHEDULE OF WATER RATES

Attachment C

Water System	Billing Data			Plant Revenue Requirement	Misc. Revenue	Rates Prior to Rate Case		Modified Stand Alone (Capped) Rates		Capped Rates at \$52 Cap (Primary Rec.)		Capped Rates at \$85 Cap (Alternate Rec.)	
	Number Bills	Factored ERCs	Gallons Sold (MG)			Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge
Silver Lake Oaks	314	314	1,797	\$19,064	\$595	\$5.13	\$1.23	\$9.63	\$5.45	\$14.36	\$3.76	\$23.48	\$6.15
Skycrest	1,364	1,364	6,926	\$54,407	\$680	\$5.13	\$1.23	\$7.72	\$1.93	\$13.15	\$3.88	\$15.78	\$4.66
St. John's Highlands	984	984	2,806	\$25,920	\$175	\$5.13	\$1.23	\$9.63	\$3.47	\$8.31	\$4.37	\$10.49	\$5.51
Stone Mountain	84	84	1,174	\$10,343	\$0	\$5.13	\$1.23	\$16.20	\$4.47	\$25.08	\$2.69	\$40.99	\$4.40
Sugar Mill	7,446	7,739	25,510	\$196,025	\$1,050	\$5.13	\$1.23	\$11.58	\$3.94	\$9.37	\$4.26	\$10.10	\$4.59
Sugar Mill Woods	26,948	59,336	325,770	\$627,657	\$15,165	\$5.13	\$1.23	\$2.64	\$0.85	\$4.45	\$1.19	\$4.16	\$1.13
Sunny Hills	5,112	7,315	28,317	\$196,334	\$2,130	\$5.13	\$1.23	\$9.09	\$3.31	\$10.67	\$4.13	\$10.76	\$4.16
Sunshine Parkway	124	694	24,436	\$61,382	\$60	\$5.13	\$1.23	\$8.36	\$2.38	\$35.67	\$1.56	\$35.37	\$1.51
Tropical Park	6,511	6,715	32,016	\$166,368	\$3,423	\$5.13	\$1.23	\$5.51	\$2.56	\$10.03	\$3.11	\$9.73	\$3.06
University Shores	40,590	46,468	410,754	\$799,307	\$27,455	\$5.13	\$1.23	\$4.76	\$1.13	\$6.97	\$1.19	\$6.67	\$1.13
Venetian Village	1,628	1,628	8,557	\$46,600	\$370	\$5.13	\$1.23	\$7.21	\$1.85	\$11.68	\$3.30	\$11.39	\$3.25
Welaka/Saratoga Harbour	1,614	1,632	5,402	\$42,557	\$515	\$5.13	\$1.23	\$13.32	\$4.08	\$9.40	\$4.26	\$10.33	\$4.67
Westmont	1,570	1,570	12,178	\$41,275	\$1,030	\$5.13	\$1.23	\$6.31	\$1.72	\$10.58	\$2.84	\$10.28	\$1.99
Windsong	1,262	1,260	8,073	\$43,078	\$535	\$5.13	\$1.23	\$9.05	\$3.37	\$13.62	\$3.22	\$13.32	\$3.17
Woodmere	13,997	16,547	183,004	\$331,982	\$5,310	\$5.13	\$1.23	\$5.28	\$1.08	\$8.22	\$1.13	\$7.92	\$1.08
Wootens	255	255	747	\$9,074	\$30	\$5.13	\$1.23	\$11.57	\$5.24	\$8.50	\$4.35	\$13.89	\$7.11
Zephyr Shores	5,805	6,017	11,290	\$130,487	\$1,540	\$5.13	\$1.23	\$5.20	\$2.35	\$5.78	\$4.62	\$8.60	\$6.86
TOTALS	878,928	1,110,786	9,025,559	\$28,083,836	\$401,327								

REMARKS:

- * These plants were not included in Docket No. 920199-WS.
- ** Present rates include minimum gallonage.

FOR TEST YEAR ENDED: DECEMBER 31, 1994
(INTERIM)
FILE NAME: R:\SEWERS2.WK3

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
SCHEDULE OF WASTEWATER RATES

Attachment D

Wastewater System	Billing Data			System Revenue Requirement	Misc. Service Revenue	Rates Prior to Rate Case		Modified Stand Alone (Capped) Rates		Capped Rates at \$65 Cap (Primary Rec.)		Capped Rates at \$80 Cap (Alternate Rec.)	
	Number Bills	Factored ERCs	Gallons Sold (000)			Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge
Amelia Island	15,338	21,862	191,870	\$1,036,403	\$0	\$12.67	\$3.66	\$12.82	\$2.82	\$20.17	\$3.59	\$19.54	\$3.41
Apache Shores	1,170	1,348	1,760	\$44,398	\$0	\$12.67	\$3.66	\$16.25	\$6.77	\$9.31	\$9.28	\$11.46	\$11.42
Apple Valley	2,003	2,060	9,878	\$78,263	\$0	\$12.67	\$3.66	\$12.54	\$2.88	\$16.40	\$5.10	\$15.77	\$4.92
Beacon Hills	35,208	37,135	218,809	\$1,125,139	\$0	\$12.67	\$3.66	\$13.72	\$2.57	\$13.33	\$3.43	\$12.69	\$3.26
Beecher's Point	193	481	1,894	\$51,769	\$0	\$12.67	\$3.66	\$28.74	\$8.20	\$19.78	\$7.54	\$24.35	\$9.28
Burnt Store	3,979	6,936	27,436	\$169,722	\$0	\$12.67	\$3.66	\$10.98	\$4.23	\$10.99	\$4.06	\$10.36	\$3.68
Chuluota	1,609	1,609	6,631	\$298,969	\$0	\$12.67	\$3.66	\$28.38	\$7.07	\$20.41	\$7.43	\$25.13	\$9.15
Citrus Park	3,197	3,215	13,472	\$178,954	\$0	\$12.67	\$3.66	\$23.23	\$7.48	\$20.65	\$7.39	\$22.84	\$8.14
Citrus Springs	8,233	8,356	27,856	\$315,028	\$0	\$12.67	\$3.66	\$13.13	\$2.57	\$16.29	\$7.13	\$15.65	\$6.96
Deep Creek * **	36,035	42,067	213,727	\$1,322,973	\$0	\$19.40	\$3.97	N/A	N/A	\$19.40	\$3.97	\$19.40	\$3.97
Deltona	55,405	59,747	261,288	\$3,212,567	\$0	\$12.67	\$3.66	\$13.47	\$5.71	\$21.25	\$7.29	\$22.08	\$7.55
Enterprise * **	1,533	1,533	9,007	\$76,522	\$0	\$13.11	\$3.01	N/A	N/A	\$21.25	\$4.88	\$21.25	\$4.88
Fisherman's Haven	1,643	1,727	6,441	\$106,896	\$0	\$12.67	\$3.66	\$13.24	\$4.23	\$19.72	\$7.55	\$24.28	\$9.29
Florida Central Commerce Park	412	1,672	18,663	\$175,076	\$0	\$12.67	\$3.66	\$13.28	\$7.24	\$35.98	\$4.84	\$42.35	\$5.78
Fox Run	1,176	1,176	6,124	\$131,516	\$0	\$12.67	\$3.66	\$13.92	\$7.14	\$23.82	\$6.86	\$29.32	\$8.45
Holiday Haven	1,100	1,118	3,086	\$91,184	\$0	\$12.67	\$3.66	\$13.16	\$8.06	\$15.26	\$8.29	\$18.78	\$10.20
Jungle Den	1,396	1,396	2,698	\$93,047	\$0	\$12.67	\$3.66	\$30.16	\$8.31	\$11.49	\$8.92	\$14.14	\$10.98
Lehigh *	81,407	87,022	273,184	\$2,915,346	\$0	\$15.45	\$3.86	N/A	N/A	\$18.37	\$4.59	\$18.37	\$4.59
Leilani Heights	4,671	4,755	24,785	\$200,356	\$0	\$12.67	\$3.66	\$12.97	\$4.31	\$18.06	\$5.20	\$17.43	\$5.02
Leisure Lakes	2,753	2,753	6,601	\$38,880	\$0	\$12.67	\$3.66	\$8.55	\$1.54	\$6.85	\$3.88	\$6.22	\$3.70
Marco Island * **	22,881	49,374	623,447	\$3,482,840	\$0	\$11.10	\$3.20	N/A	N/A	\$13.12	\$3.78	\$13.12	\$3.78
Marco Shores	3,036	3,675	11,943	\$147,037	\$0	\$12.67	\$3.66	\$12.85	\$7.39	\$17.21	\$7.73	\$16.58	\$7.56
Marion Oaks	15,984	16,560	55,684	\$671,394	\$0	\$12.67	\$3.66	\$12.79	\$8.28	\$17.42	\$7.58	\$16.79	\$7.41
Meredith Manor	341	395	2,377	\$19,349	\$0	\$12.67	\$3.66	\$12.84	\$4.84	\$20.80	\$5.23	\$20.17	\$5.05
Morningview	418	432	2,020	\$30,151	\$0	\$12.67	\$3.66	\$25.41	\$7.48	\$22.71	\$7.05	\$27.96	\$8.67

FOR TEST YEAR ENDED: DECEMBER 31, 1994
 (INTERIM)
 FILE NAME: R:\SEWERSS2.WK3

SOUTHERN STATES UTILITIES, INC.
 DOCKET NO. 950495-WS
 SCHEDULE OF WASTEWATER RATES

Attachment D

Wastewater System	Billing Data			System Revenue Requirement	Misc. Service Revenue	Rates Prior to Rate Case		Modified Stand Alone (Capped) Rates		Capped Rates at \$65 Cap (Primary Rec.)		Capped Rates at \$80 Cap (Alternate Rec.)	
	Number Bills	Factored ERCs	Gallons Sold (000)			Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge
Palm Port	1,192	1,192	4,392	\$69,900	\$0	\$12.67	\$3.66	\$13.28	\$5.39	\$18.88	\$7.69	\$23.24	\$9.46
Palm Terrace	12,338	12,338	39,424	\$286,478	\$0	\$12.67	\$3.66	\$11.90	\$3.57	\$10.49	\$4.71	\$9.86	\$4.53
Park Manor	348	396	2,639	\$26,435	\$0	\$12.67	\$3.66	\$18.88	\$8.38	\$27.47	\$6.26	\$27.28	\$6.18
Point O' Woods	1,655	1,655	5,148	\$71,649	\$0	\$12.67	\$3.66	\$18.44	\$7.56	\$16.69	\$8.05	\$17.89	\$8.52
Salt Springs	1,349	1,805	12,966	\$88,638	\$0	\$12.67	\$3.66	\$12.97	\$5.05	\$20.85	\$4.45	\$20.22	\$4.27
Silver Lake Oaks	312	312	1,133	\$24,458	\$0	\$12.67	\$3.66	\$21.99	\$8.08	\$18.68	\$7.72	\$23.00	\$9.50
South Forty	395	755	8,013	\$101,012	\$0	\$12.67	\$3.66	\$19.91	\$7.83	\$35.17	\$4.97	\$43.29	\$6.12
Sugar Mill	7,363	7,579	22,949	\$205,642	\$0	\$12.67	\$3.66	\$14.08	\$3.80	\$12.06	\$5.71	\$11.43	\$5.54
Sugar Mill Woods	26,274	27,185	131,251	\$468,572	\$0	\$12.67	\$3.66	\$8.00	\$2.19	\$8.10	\$2.49	\$7.47	\$2.31
Sunny Hills	2,130	2,130	7,569	\$116,349	\$0	\$12.67	\$3.66	\$19.69	\$8.41	\$18.40	\$7.77	\$22.42	\$9.39
Sunshine Parkway	105	807	21,639	\$148,784	\$0	\$12.67	\$3.66	\$15.59	\$3.92	\$48.66	\$2.72	\$59.90	\$3.35
Tropical Isles * ***	2,629	2,629		\$99,210	\$0	\$13.33	N/A	N/A	N/A	\$37.95	N/A	\$37.95	N/A
University Shores	37,799	41,834	270,312	\$1,584,399	\$0	\$12.67	\$3.66	\$12.42	\$3.07	\$16.35	\$4.43	\$15.72	\$4.25
Venetian Village	1,022	1,034	4,372	\$43,607	\$0	\$12.67	\$3.66	\$17.88	\$9.07	\$18.07	\$6.26	\$17.44	\$6.09
Woodmere	13,459	15,385	103,230	\$713,487	\$0	\$12.67	\$3.66	\$12.04	\$3.77	\$19.76	\$4.49	\$19.12	\$4.32
Zephyr Shores	5,781	5,894	10,575	\$160,838	\$0	\$12.67	\$3.66	\$10.13	\$2.51	\$10.80	\$9.03	\$11.49	\$9.30
TOTALS	415,272	481,334	2,666,291	\$20,223,237	\$0								

REMARKS:

- * These plants were not included in Docket No. 920199-WS.
- ** These plants have a 10,000 gallon wastewater cap.
- *** Flat Rate only

- 31 -

4352

ISSUE 4: What is the appropriate security to guarantee the interim increase?

RECOMMENDATION: The utility should be required to file a bond, letter of credit or escrow agreement to guarantee any potential refunds of water and wastewater revenues collected under interim conditions. The letter of credit or bond should be in the amount of \$5,864,375. In lieu of a letter of credit or bond, SSU may obtain an escrow agreement which requires SSU to deposit an amount monthly, as discussed below, until completion of the rate case. Pursuant to Rule 25-30.360(6), Florida Administrative Code, the utility should provide a report by the 20th of each month indicating the monthly and total revenue collected subject to refund. (RENDELL)

STAFF ANALYSIS: Pursuant to Section 367.082, Florida Statutes, the excess of interim rates over the previously authorized rates shall be collected under guarantee subject to refund with interest. The amount of a potential refunds in this case has been calculated to be \$5,864,375.

Further, SSU's Enterprise water plant and Deep Creek wastewater plant indicate possible overearnings for the test year ended December 31, 1994. These amounts should be considered amounts held subject to refund, not recommended interim decreases in revenue. The above amount of potential refunds include these potential overearnings.

The Division of Auditing and Financial Analysis has advised that the utility cannot support a corporate undertaking due to inadequate liquidity and declining profitability. These concerns cast doubt on the utility's ability to back a corporate undertaking. Therefore, we recommend that the utility provide a letter of credit, bond, or escrow agreement to guarantee the funds collected subject to refund.

If the security provided is an escrow account, said account should be established between the utility and an independent financial institution pursuant to a written escrow agreement. The Commission should be a party to the written escrow agreement and a signatory to the escrow account. The written escrow agreement should state the following: that the account is established at the direction of this Commission for the purpose set forth above, that no withdrawals of funds should occur without the prior approval of the Commission through the Director of the Division of Records and Reporting, that the account should be interest bearing, that information concerning the escrow account should be available from the institution to the Commission or its representative at all

DOCKET NO. 950495-WS
DECEMBER 22, 1995

times, and that pursuant to Cosentino v. Elson, 263 So. 2d 253 (Fla. 3d. DCA 1972), escrow accounts are not subject to garnishments.

The utility should deposit the funds to be escrowed, \$586,438 into the escrow account each month. Regardless, if a refund to the customers is required, all interest earned by the escrow account should be distributed to the customers. If a refund to the customers is not required, the interest earned by the escrow account should revert to the utility.

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

Irrespective of the type of security provided, the utility should keep an accurate and detailed account of all monies it receives. Pursuant to Rule 25-30.360(6), Florida Administrative Code, the utility shall provide a report by the 20th of each month indicating the monthly and total revenue collected subject to refund. Should a refund be required, the refund should be with interest and undertaken in accordance with Rule 25-30.360, Florida Administrative Code.

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

ISSUE 5: Should OPC's motion to dismiss SSU's supplemental petition for interim rates be granted?

RECOMMENDATION: No. A motion to dismiss an interim rate petition is inappropriate. Even if the Commission considers OPC's motion, OPC has not demonstrated sufficient grounds to support a dismissal of SSU's petition. (O'SULLIVAN)

STAFF ANALYSIS: By Order No. PSC-95-1327-FOF-WS, issued November 1, 1995, the Commission denied the utility's first petition for interim rates. In that order, the Commission also denied OPC's motion to dismiss SSU's first interim petition. SSU filed a supplemental petition for interim rate relief on November 13, 1995. Likewise, OPC filed a motion to dismiss that petition. This issue addresses OPC's motion to dismiss.

OPC's motion to dismiss, filed on December 4, 1995, requests that the Commission deny SSU's supplemental petition for interim rate relief. OPC states that while SSU's petition includes alternate rate proposals, the petition does not actually request any of those alternate rates. OPC contends that SSU's supplemental petition is only another request for the same rates that have been rejected by the Commission in Order No. PSC-95-1327-FOF-WS.

SSU filed a response to OPC's motion on December 11, 1995. SSU contends that OPC does not have standing to participate in the interim decision. SSU also argues that even if the Commission chooses to hear the substance of OPC's motion, it should be denied. SSU asserts that OPC's characterization of SSU's interim petition misstates the substance of the petition. SSU states that while it maintains that the Commission erred in rejecting its first interim petition, it has offered alternative rate designs and has requested that the Commission approve either its requested 1995 test year, or the 1994 test year. SSU further notes that because interim revenues are granted upon a prima facie showing of entitlement, OPC's motion to dismiss is contrary to Section 367.082 and court decisions regarding interim rates.

The Commission considered OPC's motion to dismiss SSU's first petition for interim rates in Order No. PSC-95-1327-FOF-WS. The Commission held that because the utility has a statutory right to request interim rates, OPC's motion was inappropriate. The Commission denied OPC's motion and its request for oral argument (Order at page 8).

Staff recommends that for the same rationale established in Order No. PSC-95-1327-FOF-WS, the Commission should deny OPC's motion to dismiss. Interim rates "attempt to make a utility whole

during the pendency of the proceeding without the interjection of any opinion testimony." Citizens v. Florida Public Service Commission, 435 So.2d 784, 786 (Fla. 1983). The interim statute establishes a prima facie entitlement for interim rates. The utility must meet certain requirements in order to establish this prima facie case. Section 367.082, Florida Statutes, and the Commission's procedures do not contemplate parties filing a response or motion regarding a utility's request for interim rates such as the one filed by OPC. OPC's motion to dismiss SSU's supplemental petition is inappropriate, and should be denied.

Even if the Commission chooses to consider the matters contained in OPC's motion, Staff recommends that the Commission deny the motion. SSU's petition requests that the Commission grant interim rate relief based upon either a projected 1995 test year or historical 1994 test year, and provided rate design alternates for both test years. Staff has treated SSU's supplemental petition for interim rate relief as a request for several alternates. This recommendation addresses the request and has recommended that the Commission consider one of those alternates.

Moreover, Order No. PSC-95-1327-FOF-WS stated that because of the unique circumstances of this proceeding, the utility was permitted to file another interim petition. The Commission noted that until a new petition was filed, it would "not rule on the merits of any refiled petition" and that if the utility refiled, it should consider the Commission's findings. The fact that SSU has again requested interim rates that were rejected in the interim order does not justify a dismissal of the request. The Commission will consider the petition on its own merits and determine what interim rate relief, if any, should be granted to the utility.

Therefore, staff recommends that because OPC's motion to dismiss the utility's interim petition is inappropriate and fails to demonstrate grounds for dismissal, the Commission should reject OPC's motion to dismiss.

DOCKET NO. 950495-WS
DECEMBER 22, 1995

ISSUE 6: Should the Commission grant OPC's Motion to Cap SSU's Maximum Interim Rates in this Proceeding?

RECOMMENDATION: No, OPC's motion should be denied. (O'SULLIVAN)

STAFF ANALYSIS: OPC filed a similar motion to cap SSU's maximum rates in response to SSU's first interim request. By Order No. PSC-95-1327-FOF-WS, the Commission found OPC's motion to cap interim rates to be moot, and that the portion of the motion addressing final rates was premature.

In its motion, OPC refers to its first motion to cap interim rates, and references "other motions [which have] addressed inadequacies in the notices already provided by SSU." OPC states that it adopts the arguments contained in those motions. OPC then argues that because the new notice that SSU intends to submit to its customers only includes the interim rates that have been proposed by SSU and rejected by the Commission in the first filing the Commission should cap SSU's interim rate to the highest rate shown in the new notice.

In its December 11, 1995 response, SSU contends that OPC's motion runs contrary to OPC's public agreement with the supplemental rate case notice. SSU states that OPC has not made "a single cogent" argument or citation to any authority. SSU objects to OPC's reference to motions which have already been addressed and denied by the Commission. SSU further argues that OPC lacks standing to participate in the Commission's interim rate determination. Finally, SSU argues that because Section 367.082(2)(a), Florida Statutes, states that the Commission "shall authorize" rates which will allow the minimum rate of return, OPC cannot request that the Commission grant rates contrary to that statute. SSU incorporates its arguments contained in its September 22, 1995, response to OPC's first motion to cap rates.

For the same reasons set forth in Issue 5, and contained in Order No. PSC-95-1327-FOF-WS, Staff recommends that the Commission deny OPC's motion to cap rates. Section 367.082, Florida Statutes, and the Commission's procedures do not contemplate a filing such as the one made by OPC. In the event the Commission does consider the merits of OPC's motion, Staff also believes that OPC's motion should be denied.

Staff first notes that it is difficult to determine exactly what relief OPC has sought in its motion, and the grounds upon which it is sought. The motions referred to in OPC's motion to cap rates have all been addressed by prior Commission order. To the extent that OPC seeks to raise or re-argue any issues contained in

those motions, such argument is inappropriate, as individual motions for reconsideration should have been filed with respect to each motion. Furthermore, OPC's general reference to those motions without specific discussion of which portions of the motions provides no direction to Staff or the Commission in reaching its decision.

The essence of OPC's motion is that SSU should only be permitted to collect the maximum rates that are contained in the new notice. Staff believes that the statutory provisions governing interim rates are illustrative and controlling on this point. Section 367.082(2)(a), Florida Statutes, provides the following:

In a proceeding for an interim increase, the commission shall authorize, within 60 days of filing for such relief, the collection of rates sufficient to earn the minimum of the range of rate of return calculated in accordance with subparagraph (5)(b)2. The difference between the interim rates and the previously authorized rates shall be collected under bond, escrow, letter of credit, or corporate undertaking subject to refund with interest at a rate ordered by the commission. (emphasis added).

The Legislature was very clear that if the utility makes a prima facie showing that it is entitled to interim rate relief, the Commission shall set a rate for the utility which is sufficient for it earn the minimum of the range of rate of return. The statute does not cap the "rates" to what the utility requested. To do anything other than calculating the rate of return as set forth in the interim statute defeats the intent and purpose of the interim rate authority the Commission has, and arguably could put the Commission in the position of violating its statutory obligation (if, of course, the utility has made a prima facie showing).

Furthermore, the issue of proper noticing has already been raised and addressed. By Order No. PSC-95-1453-FOF-WS, issued November 28, 1995, the Commission denied OPC's motion for reconsideration of a previous procedural order. The Commission addressed OPC's concerns that the notice issued to SSU's customers was not adequate, and found that the initial notice contained all of the elements required by the Commission's rule. The Commission noted that "the perfect notice" was impossible, and that the purpose of a customer notice was to "notify interested persons to avail themselves of participation, and SSU's notice fulfills this purpose." (Order at 7). Nonetheless, the Commission, on its own

DOCKET NO. 950495-WS
DECEMBER 22, 1995

motion, ordered SSU to issue a supplemental notice to its customers. The proposed notice was discussed by the Commission and the parties at the agenda conference, and the final, approved copy of the notice was attached to Order No. PSC-95-1453-FOF-WS. Any concerns OPC had over the proposed rates could have been addressed at that time.

For the reasons set forth above, Staff recommends that the Commission deny OPC's motion to cap SSU's interim rates.

SSU/PLANTS FROM DOCKET 920199
 CAPITAL STRUCTURE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 1-A
 DOCKET NO. 950495-WS

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
PER UTILITY 1995							
1 LONG TERM DEBT	\$ 106,133,768	\$ 0	\$(32,634,241)	73,499,527	56.66%	8.91%	5.05%
2 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	79,582,081	0	\$(24,470,070)	55,112,011	42.49%	11.19%	4.75%
5 CUSTOMER DEPOSITS	1,686,596	0	\$(518,598)	1,167,998	0.90%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-WTD COST	1,381,613	0	\$(424,821)	956,792	0.74%	9.86%	0.07%
8 ADJUSTMENT FOR GAS	<u>(1,480,794)</u>	<u>0</u>	<u>455,317</u>	<u>(1,025,477)</u>	<u>-0.79%</u>	11.19%	<u>-0.09%</u>
9 TOTAL CAPITAL	\$ <u>187,303,264</u>	\$ <u>0</u>	<u>\$(57,592,413)</u>	<u>129,710,851</u>	<u>100.00%</u>		<u>9.84%</u>
PER STAFF 1994							
10 LONG TERM DEBT	\$ 108,538,089	\$ 0	\$(77,547,837)	30,990,252	57.14%	8.97%	5.13%
11 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	2,121,800	\$(1,515,975)	605,825	1.12%	0.00%	0.00%
13 COMMON EQUITY	77,841,709	0	\$(55,616,017)	22,225,692	40.98%	11.14%	4.57%
14 CUSTOMER DEPOSITS	1,692,993	0	\$(1,209,603)	483,390	0.89%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-WTD COST	1,250,895	0	\$(893,734)	357,161	0.66%	2.22%	0.01%
16 ADJUSTMENT FOR GAS	<u>(1,494,363)</u>	<u>0</u>	<u>1,067,686</u>	<u>(426,677)</u>	<u>-0.79%</u>	11.14%	<u>-0.09%</u>
17 TOTAL CAPITAL	\$ <u>187,829,323</u>	<u>2,121,800</u>	<u>\$(135,715,479)</u>	<u>54,235,644</u>	<u>100.00%</u>		<u>9.67%</u>
RANGE OF REASONABLENESS					<u>LOW</u>	<u>HIGH</u>	
RETURN ON EQUITY					<u>11.14%</u>	<u>13.14%</u>	
OVERALL RATE OF RETURN					<u>9.67%</u>	<u>10.49%</u>	

39

4360

SSU/ LEHIGH
CAPITAL STRUCTURE
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 1 - B
DOCKET NO. 950495-WS

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
PER UTILITY 1995							
1 LONG TERM DEBT	\$ 106,133,768	\$ 0	\$(32,634,241)	73,499,527	56.66%	8.91%	5.05%
2 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	79,582,081	0	(24,470,070)	55,112,011	42.49%	11.19%	4.75%
5 CUSTOMER DEPOSITS	1,686,596	0	(518,598)	1,167,998	0.90%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-WTD COST	1,381,613	0	(424,821)	956,792	0.74%	9.86%	0.07%
8 ADJUSTMENT FOR GAS	(1,480,794)	0	455,317	(1,025,477)	-0.79%	11.19%	-0.09%
9 TOTAL CAPITAL	\$ <u>187,303,264</u>	\$ 0	<u>\$(57,592,413)</u>	<u>129,710,851</u>	<u>100.00%</u>		<u>9.84%</u>
PER STAFF 1994							
10 LONG TERM DEBT	\$ 108,538,089	\$ 0	\$(100,898,734)	7,639,355	57.79%	8.97%	5.18%
11 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	77,841,709	0	(72,362,891)	5,478,818	41.44%	11.19%	4.64%
14 CUSTOMER DEPOSITS	1,692,993	0	(1,573,833)	119,160	0.90%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-WTD COST	1,250,895	0	(1,162,852)	88,043	0.67%	0.00%	0.00%
16 ADJUSTMENT FOR GAS	(1,494,363)	0	1,389,184	(105,179)	-0.80%	11.19%	-0.09%
17 TOTAL CAPITAL	\$ <u>187,829,323</u>	\$ 0	<u>\$(174,609,127)</u>	<u>13,220,196</u>	<u>100.00%</u>		<u>9.79%</u>

RANGE OF REASONABLENESS

LOW

HIGH

RETURN ON EQUITY

11.44%

13.44%

OVERALL RATE OF RETURN

9.89%

10.72%

SSU/ MARCO ISLAND
CAPITAL STRUCTURE
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 1 - C
DOCKET NO. 950495-WS

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
PER UTILITY 1995							
1 LONG TERM DEBT	\$ 106,133,768		\$ (32,634,241)	73,499,527	56.66%	8.91%	5.05%
2 SHORT-TERM DEBT	0		0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0		0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	79,582,081		(24,470,070)	55,112,011	42.49%	11.19%	4.75%
5 CUSTOMER DEPOSITS	1,686,596		(518,598)	1,167,998	0.90%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0		0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-WTD COST	1,381,613		(424,821)	956,792	0.74%	9.86%	0.07%
8 ADJUSTMENT FOR GAS	(1,480,794)		455,317	(1,025,477)	-0.79%	11.19%	-0.09%
9 TOTAL CAPITAL	\$ <u>187,303,264</u>		\$ <u>(57,592,413)</u>	<u>129,710,851</u>	<u>100.00%</u>		<u>9.84%</u>
PER STAFF 1994							
10 LONG TERM DEBT	\$ 108,538,089		\$ (86,159,458)	22,378,631	57.14%	8.97%	5.13%
11 SHORT-TERM DEBT	0		0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	2,121,800	(1,684,322)	437,478	1.12%	0.00%	0.00%
13 COMMON EQUITY	77,841,709		(61,792,127)	16,049,582	40.98%	11.19%	4.59%
14 CUSTOMER DEPOSITS	1,692,993		(1,343,928)	349,065	0.89%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0		0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-WTD COST	1,250,895		(992,983)	257,912	0.66%	9.79%	0.06%
16 ADJUSTMENT FOR GAS	(1,494,363)		1,186,252	(308,111)	-0.79%	11.19%	-0.09%
17 TOTAL CAPITAL	\$ <u>187,829,323</u>	<u>2,121,800</u>	\$ <u>(150,786,566)</u>	<u>39,164,557</u>	<u>100.00%</u>		<u>9.74%</u>

RANGE OF REASONABLENESS	LOW	HIGH
RETURN ON EQUITY	<u>11.19%</u>	<u>13.19%</u>
OVERALL RATE OF RETURN	<u>9.74%</u>	<u>10.56%</u>

SSU/PLANTS WITH NO PRIOR RATE CASES
CAPITAL STRUCTURE
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 1 - D
DOCKET NO. 950495 - WS

DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	CAPITAL RECONCILED TO RATE BASE	RATIO	COST RATE	WEIGHTED COST
PER UTILITY 1995							
1 LONG TERM DEBT	\$ 106,133,768	0	\$ (32,634,241)	73,499,527	56.66%	8.91%	5.05%
2 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	79,582,081	0	(24,470,070)	55,112,011	42.49%	11.19%	4.75%
5 CUSTOMER DEPOSITS	1,686,596	0	(518,598)	1,167,998	0.90%	6.00%	0.05%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S - WTD COST	1,381,613	0	(424,821)	956,792	0.74%	9.86%	0.07%
8 ADJUSTMENT FOR GAS	(1,480,794)	0	455,317	(1,025,477)	-0.79%	11.19%	-0.09%
9 TOTAL CAPITAL	\$ <u>187,303,264</u>	0	\$ <u>(57,592,413)</u>	<u>129,710,851</u>	<u>100.00%</u>		<u>9.84%</u>
PER STAFF 1994							
10 LONG TERM DEBT	\$ 108,538,089	0	\$ (106,800,413)	1,737,676	57.79%	8.97%	5.18%
11 SHORT-TERM DEBT	0	0	0	0	0.00%	0.00%	0.00%
12 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	77,841,709	0	(76,595,477)	1,246,232	41.44%	10.76%	4.46%
14 CUSTOMER DEPOSITS	1,692,993	0	(1,665,888)	27,105	0.90%	6.00%	0.05%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S - WTD COST	1,250,895	0	(1,230,868)	20,027	0.67%	9.72%	0.06%
16 ADJUSTMENT FOR GAS	(1,494,363)	0	1,470,439	(23,924)	-0.80%	10.76%	-0.09%
17 TOTAL CAPITAL	\$ <u>187,829,323</u>	0	\$ <u>(184,822,208)</u>	<u>3,007,115</u>	<u>100.00%</u>		<u>9.67%</u>
RANGE OF REASONABLENESS					<u>LOW</u>	<u>HIGH</u>	
RETURN ON EQUITY					<u>10.76%</u>	<u>12.76%</u>	
OVERALL RATE OF RETURN					<u>9.67%</u>	<u>10.50%</u>	

SSU/AMELIA ISLAND
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 3,759,454	\$ 0	\$ 3,759,454	(\$ 127,643)	3,631,811
2 LAND & LAND RIGHTS	74,938	0	74,938	38	74,976
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,079)	(2,079)
4 ACCUMULATED DEPRECIATION	(1,408,555)	0	(1,408,555)	101,360	(1,307,195)
5 CIAC	(2,289,007)	(40,172)	(2,329,179)	98,973	(2,230,206)
6 AMORTIZATION OF CIAC	507,360	0	507,360	(61,172)	446,188
7 ACQUISITION ADJUSTMENTS - NET	(45,942)	0	(45,942)	(1,997)	(47,939)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(8,716)	0	(8,716)	3,622	(5,094)
10 DEFERRED TAXES	212,884	0	212,884	50,543	263,427
11 WORKING CAPITAL ALLOWANCE	36,935	0	36,935	(3,166)	33,769
12 OTHER	0	0	0	0	0
RATE BASE	\$ 839,351	\$ (40,172)	\$ 799,179	\$ 58,479	857,658

SSU/AMELIA ISLAND
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 7,187,165	\$ 0	\$ 7,187,165	(502,015)	6,685,150
2 LAND	79,372	0	79,372	34	79,406
3 NON-USED & USEFUL COMPONENTS	(135,370)	0	(135,370)	3,106	(132,264)
4 ACCUMULATED DEPRECIATION	(2,302,511)	0	(2,302,511)	265,490	(2,037,021)
5 CIAC	(2,907,809)	0	(2,907,809)	131,615	(2,776,194)
6 AMORTIZATION OF CIAC	790,258	0	790,258	(96,491)	693,767
7 ACQUISITION ADJUSTMENTS - NET	(215,319)	0	(215,319)	(9,374)	(224,693)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(7,593)	0	(7,593)	3,155	(4,438)
10 DEFERRED TAXES	320,097	0	320,097	(75,596)	244,501
11 WORKING CAPITAL ALLOWANCE	56,557	0	56,557	(1,576)	54,981
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,864,847	\$ 0	\$ 2,864,847	(281,652)	2,583,195

SSU/AMELIA ISLAND
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 582,859	\$ 177,903	\$ 760,762	\$(288,780)	\$ 471,982	\$(6,539)	465,443
OPERATING EXPENSES:						-1.39%	
2 OPERATION AND MAINTENANCE	\$ 295,477	\$ 0	\$ 295,477	\$(25,322)	\$ 270,155	\$	270,155
3 DEPRECIATION	51,059	0	51,059	(4,092)	46,967		46,967
4 AMORTIZATION	(1,997)	0	(1,997)	4	(1,993)		(1,993)
5 TAXES OTHER THAN INCOME	48,508	8,006	56,514	(14,476)	42,038	(294)	41,744
6 INCOME TAXES	50,021	66,321	116,342	(95,337)	21,005	(2,409)	18,596
7 TOTAL OPERATING EXPENSES	\$ 443,068	\$ 74,327	\$ 517,395	\$(139,223)	\$ 378,172	\$(2,703)	375,469
8 OPERATING INCOME	\$ 139,791	\$ 103,576	\$ 243,367	\$(149,557)	\$ 93,810	\$(3,836)	89,974
9 RATE BASE	\$ 839,351	\$	\$ 799,179	\$	\$ 857,658	\$	\$ 857,658
RATE OF RETURN	16.65%		30.45%		10.94%		10.49%

45

4366

SSU/AMELIA ISLAND
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,153,585	\$ 321,170	\$ 1,474,755	(\$ 579,056)	\$ 895,699	\$ 140,704	1,036,403
OPERATING EXPENSES						15.71%	
2 OPERATION AND MAINTENANCE	\$ 452,454	\$ 0	\$ 452,454	(\$ 12,608)	\$ 439,846	\$	439,846
3 DEPRECIATION	201,720	0	201,720	(19,061)	182,659		182,659
4 AMORTIZATION	(9,117)	0	(9,117)	5	(9,112)		(9,112)
5 TAXES OTHER THAN INCOME	133,944	12,081	146,025	(33,562)	112,463	6,332	118,795
6 INCOME TAXES	75,595	119,231	194,826	(192,268)	2,558	51,834	54,393
7 TOTAL OPERATING EXPENSES	\$ 854,596	\$ 131,312	\$ 985,908	(\$ 257,494)	\$ 728,414	\$ 58,166	786,580
8 OPERATING INCOME	\$ 298,989	\$ 189,858	\$ 488,847	(\$ 321,562)	\$ 167,285	\$ 82,538	249,823
9 RATE BASE	\$ 2,864,847	\$	\$ 2,864,847		\$ 2,583,195	\$	\$ 2,583,195
RATE OF RETURN	10.44%		17.06%		6.48%		9.67%

46

4367

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$4.52	\$5.33	\$6.24	\$7.21	\$6.91
3/4"	\$7.70	\$10.08	\$6.78	\$8.00	\$9.37	\$10.81	\$10.36
1"	\$12.83	\$16.79	\$11.30	\$13.34	\$15.61	\$18.01	\$17.27
1-1/2"	\$25.66	\$33.58	\$22.60	\$26.67	\$31.22	\$36.03	\$34.54
2"	\$41.05	\$53.72	\$36.16	\$42.68	\$49.95	\$57.65	\$55.26
3"	\$82.10	\$107.45	\$72.33	\$85.36	\$99.89	\$115.29	\$110.52
4"	\$128.29	\$167.90	\$113.01	\$133.37	\$156.09	\$180.15	\$172.69
6"	\$256.57	\$335.79	\$226.02	\$266.74	\$312.17	\$360.30	\$345.39
8"	\$410.51	\$537.25	\$361.63	\$426.78	\$499.47	\$576.47	\$552.62
10"	\$590.11	\$772.31	\$519.85	\$613.49	\$717.99	\$828.68	\$794.40
Gallage Charge per 1,000	\$1.23	\$1.61	\$0.96	\$1.13	\$1.50	\$0.90	\$0.85
Private Fire Protection							
5/8"x3/4"	---	---	---	---	---	---	---
3/4"	---	---	---	---	---	---	---
1"	---	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---	---
2"	\$13.69	\$17.92	\$12.05	\$14.23	\$16.66	\$19.22	\$18.42
3"	---	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$37.67	\$44.46	\$52.03	\$60.05	\$57.56
6"	\$85.53	\$111.94	\$75.34	\$88.91	\$104.06	\$120.10	\$115.13
8"	\$136.84	\$179.09	\$120.54	\$142.26	\$166.49	\$192.16	\$184.21
10"	\$196.70	\$257.43	\$173.28	\$204.50	\$239.32	\$276.23	\$264.80
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$7.40	\$8.72	\$10.74	\$9.91	\$9.45
5 M	\$11.28	\$14.76	\$9.32	\$10.98	\$13.74	\$11.71	\$11.15
10 M	\$17.43	\$22.81	\$14.12	\$16.63	\$21.24	\$16.22	\$15.38

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: AMELIA ISLAND
COUNTY: NASSAU
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$14.95	\$15.01	\$15.25	\$20.17	\$19.54
Gallonge Charge per 1,000 Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$3.29 6M	\$3.30 6M	\$4.40 6M	\$3.15 6M	\$3.00 6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$14.95	\$15.01	\$15.25	\$20.17	\$19.54
3/4"	\$19.01	\$24.30	\$22.42	\$22.52	\$22.88	\$30.26	\$29.31
1"	\$31.68	\$40.52	\$37.37	\$37.53	\$38.13	\$50.43	\$48.85
1-1/2"	\$63.37	\$81.05	\$74.74	\$75.07	\$76.27	\$100.85	\$97.70
2"	\$101.39	\$129.68	\$119.58	\$120.11	\$122.02	\$161.36	\$156.32
3"	\$202.77	\$259.35	\$239.17	\$240.22	\$244.03	\$322.72	\$312.64
4"	\$316.83	\$405.24	\$373.70	\$375.34	\$381.30	\$504.25	\$488.50
6"	\$633.66	\$810.48	\$747.41	\$750.68	\$762.61	\$1,008.50	\$977.00
8"	\$1,013.85	\$1,296.75	\$1,195.85	\$1,201.08	\$1,220.17	\$1,613.60	\$1,563.20
10"	\$1,457.41	\$1,864.09	\$1,719.03	\$1,726.55	\$1,753.99	\$2,319.55	\$2,247.10
Gallonge Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$3.94 \$2.95	\$3.96 \$2.96	\$5.28 \$3.95	\$3.78 \$2.83	\$3.59 \$2.69
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$24.82	\$24.91	\$28.45	\$29.63	\$28.53
5 M	\$30.97	\$39.61	\$31.40	\$31.51	\$37.25	\$35.94	\$34.52
6 M (Maximum Bill) *	\$34.63	\$44.29	\$34.69	\$34.81	\$41.65	\$39.09	\$37.51

SSU/APACHE SHORES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 155,106	\$ 0	\$ 155,106	(14,327)	140,779
2 LAND & LAND RIGHTS	1,621	0	1,621	4	1,625
3 NON-USED & USEFUL COMPONENTS	(25,406)	0	(25,406)	(859)	(26,265)
4 ACCUMULATED DEPRECIATION	(50,105)	0	(50,105)	6,721	(43,384)
5 CIAC	(36,950)	0	(36,950)	150	(36,800)
6 AMORTIZATION OF CIAC	14,552	0	14,552	(986)	13,566
7 ACQUISITION ADJUSTMENTS - NET	(377)	0	(377)	(47)	(424)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(903)	0	(903)	375	(528)
10 DEFERRED TAXES	(2,647)	0	(2,647)	682	(1,965)
11 WORKING CAPITAL ALLOWANCE	3,347	0	3,347	(25)	3,322
12 OTHER	0	0	0	0	0
RATE BASE	\$ 58,238	\$ 0	\$ 58,238	(8,312)	49,926

SSU/APACHE SHORES
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 164,265	\$ 0	\$ 164,265	(3,117)	161,148
2 LAND	2,436	0	2,436	3	2,439
3 NON-USED & USEFUL COMPONENTS	(31,606)	0	(31,606)	(1,892)	(33,498)
4 ACCUMULATED DEPRECIATION	(55,181)	0	(55,181)	7,392	(47,789)
5 CIAC	(26,963)	0	(26,963)	0	(26,963)
6 AMORTIZATION OF CIAC	15,451	0	15,451	(993)	14,458
7 ACQUISITION ADJUSTMENTS - NET	(629)	0	(629)	(79)	(708)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(671)	0	(671)	279	(392)
10 DEFERRED TAXES	(2,934)	0	(2,934)	(447)	(3,381)
11 WORKING CAPITAL ALLOWANCE	3,028	0	3,028	292	3,320
12 OTHER	0	0	0	0	0
RATE BASE	\$ 67,196	\$ 0	\$ 67,196	1,438	68,634

SSU/APACHE SHORES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,867	\$ 4,074	\$ 17,941	\$ 18,982	\$ 36,923	\$ 3,994	40,917
OPERATING EXPENSES:						10.82%	
2 OPERATION AND MAINTENANCE	\$ 26,775	\$ 0	\$ 26,775	(\$ 199)	\$ 26,576	\$	26,576
3 DEPRECIATION	5,206	0	5,206	(748)	4,458		4,458
4 AMORTIZATION	(38)	0	(38)	1	(37)		(37)
5 TAXES OTHER THAN INCOME	3,431	(235)	3,196	696	3,892	180	4,072
6 INCOME TAXES	(9,714)	1,662	(8,052)	7,601	(451)	1,471	1,020
7 TOTAL OPERATING EXPENSES	\$ 25,660	\$ 1,427	\$ 27,087	\$ 7,351	\$ 34,438	\$ 1,651	36,089
8 OPERATING INCOME	\$ (11,793)	\$ 2,647	\$ (9,146)	\$ 11,631	\$ 2,485	\$ 2,343	4,828
9 RATE BASE	\$ 58,238	\$	\$ 58,238	\$	\$ 49,926	\$	\$ 49,926
RATE OF RETURN	-20.25%		-15.70%		4.98%		9.67%

51

4372

SSU/APACHE SHORES
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 24,438	\$ 6,823	\$ 31,261	\$ 4,074	\$ 35,335	\$ 9,063	44,398
OPERATING EXPENSES						25.65%	
2 OPERATION AND MAINTENANCE	\$ 24,225	\$ 0	\$ 24,225	\$ 2,332	\$ 26,557	\$	26,557
3 DEPRECIATION	5,018	0	5,018	(290)	4,728		4,728
4 AMORTIZATION	(60)	0	(60)	1	(59)		(59)
5 TAXES OTHER THAN INCOME	5,277	(625)	4,652	(16)	4,636	408	5,044
6 INCOME TAXES	(5,474)	2,874	(2,600)	752	(1,848)	3,339	1,490
7 TOTAL OPERATING EXPENSES	\$ 28,986	\$ 2,249	\$ 31,235	\$ 2,779	\$ 34,014	\$ 3,746	37,760
8 OPERATING INCOME	\$ (4,548)	\$ 4,574	\$ 26	\$ 1,295	\$ 1,321	\$ 5,316	6,638
9 RATE BASE	\$ 67,196	\$ 67,196	\$ 67,196	\$ 68,634	\$ 68,634	\$ 68,634	68,634
RATE OF RETURN	-6.77%		0.04%		1.93%		9.67%

52

4373

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: APACHE SHORES
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$14.08	\$14.34	\$6.24	\$5.83	\$8.87
3/4"	\$7.70	\$10.08	\$21.12	\$21.51	\$9.37	\$8.74	\$13.30
1"	\$12.83	\$16.79	\$35.21	\$35.85	\$15.61	\$14.57	\$22.16
1-1/2"	\$25.66	\$33.58	\$70.42	\$71.70	\$31.22	\$29.13	\$44.33
2"	\$41.05	\$53.72	\$112.67	\$114.72	\$49.95	\$46.61	\$70.93
3"	\$82.10	\$107.45	\$225.33	\$229.44	\$99.89	\$93.23	\$141.85
4"	\$128.29	\$167.90	\$352.08	\$358.50	\$156.09	\$145.67	\$221.65
6"	\$256.57	\$335.79	\$704.17	\$717.00	\$312.17	\$291.34	\$443.29
8"	\$410.51	\$537.25	\$1,126.66	\$1,147.20	\$499.47	\$466.14	\$709.27
10"	\$590.11	\$772.31	\$1,619.58	\$1,649.09	\$717.99	\$670.07	\$1,019.57
Gallorage Charge per 1,000	\$1.23	\$1.61	\$4.33	\$4.41	\$1.50	\$4.62	\$7.01

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$27.07	\$27.57	\$10.74	\$19.68	\$29.89
5 M	\$11.28	\$14.76	\$35.73	\$36.39	\$13.74	\$28.91	\$43.91
10 M	\$17.43	\$22.81	\$57.38	\$58.44	\$21.24	\$52.00	\$78.96

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: APACHE SHORES
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$20.51	\$19.03	\$15.25	\$9.31	\$11.46
Gallage Charge per 1,000 Gallage Cap *							
	\$3.66	\$4.68	\$8.55	\$7.93	\$4.40	\$9.28	\$11.42
	6M	6M	6M	6M	6M	6M	6M
Residential - Wastewater Only							
Flat Rate:	\$17.27	\$22.09	\$31.26	\$29.00	\$10.78	\$23.54	\$28.97

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$46.16	\$42.82	\$28.45	\$37.15	\$45.72
5 M	\$30.97	\$39.61	\$63.26	\$58.68	\$37.25	\$55.71	\$68.56
6 M (Maximum Bill) *	\$34.63	\$44.29	\$71.81	\$66.61	\$41.65	\$64.99	\$79.98

SSU/APPLE VALLEY
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,144,959	\$ 0	\$ 1,144,959	(\$ 83,031)	1,061,928
2 LAND & LAND RIGHTS	2,982	0	2,982	153	3,135
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(389,902)	0	(389,902)	40,367	(349,535)
5 CIAC	(335,786)	0	(335,786)	6,702	(329,084)
6 AMORTIZATION OF CIAC	137,396	0	137,396	(10,995)	126,401
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(5,638)	0	(5,638)	2,342	(3,296)
10 DEFERRED TAXES	(3,823)	0	(3,823)	8,031	4,208
11 WORKING CAPITAL ALLOWANCE	18,455	0	18,455	1,281	19,736
12 OTHER	0	0	0	0	0
RATE BASE	\$ 568,642	\$ 0	\$ 568,642	(\$ 35,150)	533,493

SSU/APPLE VALLEY
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 166,212	\$ 0	\$ 166,212	\$(4,607)	161,605
2 LAND	1,813	0	1,813	5	1,818
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(75,595)	0	(75,595)	6,679	(68,916)
5 CIAC	(65,163)	0	(65,163)	0	(65,163)
6 AMORTIZATION OF CIAC	37,865	0	37,865	(2,196)	35,669
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(992)	0	(992)	412	(580)
10 DEFERRED TAXES	(2,825)	0	(2,825)	(481)	(3,306)
11 WORKING CAPITAL ALLOWANCE	6,406	0	6,406	1,038	7,444
12 OTHER	0	0	0	0	0
RATE BASE	\$ 67,721	\$ 0	\$ 67,721	\$ 850	68,571

SSU/APPLE VALLEY
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 226,378	\$ 68,505	\$ 294,883	(\$ 123,688)	\$ 171,195	\$ 114,507	285,702
OPERATING EXPENSES:						66.89%	
2 OPERATION AND MAINTENANCE	\$ 147,638	0	\$ 147,638	\$ 10,252	\$ 157,890	\$	157,890
3 DEPRECIATION	36,682	0	36,682	(4,839)	31,843		31,843
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	31,237	3,083	34,320	(7,207)	27,113	5,153	32,266
6 INCOME TAXES	(8,989)	25,237	16,248	(46,323)	(30,075)	42,183	12,109
7 TOTAL OPERATING EXPENSES	\$ 206,568	\$ 28,320	\$ 234,888	(\$ 48,117)	\$ 186,771	\$ 47,336	234,107
8 OPERATING INCOME	\$ 19,810	\$ 40,185	\$ 59,995	(\$ 75,571)	(\$ 15,576)	\$ 67,171	51,594
9 RATE BASE	\$ 568,642	\$	568,642	\$	533,493	\$	533,493
RATE OF RETURN	3.48%		10.55%		-2.92%		9.67%

57

4378

SSU/APPLE VALLEY
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 63,170	\$ 17,620	\$ 80,790	\$(25,802)	\$ 54,988	\$ 23,275	78,263
OPERATING EXPENSES						42.33%	
2 OPERATION AND MAINTENANCE	\$ 51,246	\$ 0	\$ 51,246	\$ 8,304	\$ 59,550	\$	59,550
3 DEPRECIATION	5,329	0	5,329	(487)	4,842		4,842
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,678	793	5,471	(766)	4,705	1,047	5,752
6 INCOME TAXES	(883)	6,491	5,608	(12,695)	(7,087)	8,574	1,487
7 TOTAL OPERATING EXPENSES	\$ 60,370	\$ 7,284	\$ 67,654	\$(5,644)	\$ 62,010	\$ 9,622	71,631
8 OPERATING INCOME	\$ 2,800	\$ 10,336	\$ 13,136	\$(20,158)	\$(7,022)	\$ 13,653	6,632
9 RATE BASE	\$ 67,721	\$	\$ 67,721	\$	\$ 68,571	\$	\$ 68,571
RATE OF RETURN	4.13%		19.40%		-10.24%		9.67%

58

4379

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.65	\$5.14	\$6.24	\$9.63	\$9.33
3/4"	\$7.70	\$10.08	\$11.48	\$7.72	\$9.37	\$14.44	\$13.99
1"	\$12.83	\$16.79	\$19.13	\$12.86	\$15.61	\$24.07	\$23.32
1-1/2"	\$25.66	\$33.58	\$38.24	\$25.70	\$31.22	\$48.13	\$46.64
2"	\$41.05	\$53.72	\$61.19	\$41.13	\$49.95	\$77.01	\$74.63
3"	\$82.10	\$107.45	\$122.38	\$82.26	\$99.69	\$154.03	\$149.26
4"	\$128.29	\$167.90	\$191.22	\$128.52	\$156.09	\$240.67	\$233.22
6"	\$256.57	\$335.79	\$382.45	\$257.05	\$312.17	\$481.34	\$466.43
8"	\$410.51	\$537.25	\$611.92	\$411.28	\$499.47	\$770.15	\$746.29
10"	\$590.11	\$772.31	\$879.63	\$591.21	\$717.99	\$1,107.08	\$1,072.80
Gallage Charge per 1,000	\$1.23	\$1.61	\$1.56	\$1.05	\$1.50	\$1.44	\$1.39

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$12.33	\$8.29	\$10.74	\$13.95	\$13.49
5 M	\$11.28	\$14.76	\$15.45	\$10.39	\$13.74	\$16.84	\$16.27
10 M	\$17.43	\$22.81	\$23.25	\$15.64	\$21.24	\$24.04	\$23.21

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: APPLE VALLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$17.90	\$14.69	\$15.25	\$16.40	\$15.77
Gallage Charge per 1,000	\$3.66	\$4.68	\$4.11	\$3.37	\$4.40	\$4.98	\$4.80
Gallage Cap *	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$17.90	\$14.69	\$15.25	\$16.40	\$15.77
3/4"	\$19.01	\$24.30	\$26.84	\$22.03	\$22.88	\$24.60	\$23.66
1"	\$31.68	\$40.52	\$44.74	\$36.71	\$38.13	\$41.00	\$39.43
1-1/2"	\$63.37	\$81.05	\$89.48	\$73.43	\$76.27	\$82.00	\$78.85
2"	\$101.39	\$129.68	\$143.17	\$117.48	\$122.02	\$131.20	\$126.16
3"	\$202.77	\$259.35	\$286.33	\$234.97	\$244.03	\$262.40	\$252.32
4"	\$316.83	\$405.24	\$447.40	\$367.14	\$381.30	\$410.00	\$394.25
6"	\$633.66	\$810.48	\$894.79	\$734.28	\$762.61	\$820.00	\$788.50
8"	\$1,013.85	\$1,296.75	\$1,431.67	\$1,174.85	\$1,220.17	\$1,312.00	\$1,261.60
10"	\$1,457.41	\$1,864.09	\$2,058.02	\$1,686.84	\$1,753.99	\$1,886.00	\$1,813.55
Gallage Charge per 1,000	\$4.39	\$5.61	\$4.94	\$4.05	\$5.28	\$5.97	\$5.76
(Per 100 cubic ft)	\$3.28	\$4.20	\$3.70	\$3.03	\$3.95	\$4.47	\$4.31
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$30.23	\$24.80	\$28.45	\$31.33	\$30.18
5 M	\$30.97	\$39.61	\$38.45	\$31.54	\$37.25	\$41.29	\$39.78
6 M (Maximum Bill) *	\$34.63	\$44.29	\$42.56	\$34.91	\$41.65	\$46.27	\$44.58

SSU/BAY LAKE ESTATES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 98,181	\$ 0	\$ 98,181	(\$ 3,676)	94,505
2 LAND & LAND RIGHTS	319	0	319	2	321
3 NON-USED & USEFUL COMPONENTS	(1,621)	0	(1,621)	(192)	(1,813)
4 ACCUMULATED DEPRECIATION	(39,506)	0	(39,506)	3,527	(35,979)
5 CIAC	(12,270)	0	(12,270)	225	(12,045)
6 AMORTIZATION OF CIAC	8,209	0	8,209	(607)	7,602
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(416)	0	(416)	173	(243)
10 DEFERRED TAXES	(976)	0	(976)	(323)	(1,299)
11 WORKING CAPITAL ALLOWANCE	3,017	0	3,017	(402)	2,615
12 OTHER	0	0	0	0	0
RATE BASE	\$ 54,937	\$ 0	\$ 54,937	(\$ 1,273)	53,664

SSU/BAY LAKE ESTATES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,591	\$ 4,124	\$ 17,715	\$ 8,577	\$ 26,292	\$ 7,460	33,752
OPERATING EXPENSES:						28.38%	
2 OPERATION AND MAINTENANCE	\$ 24,133	\$ 0	\$ 24,133	\$(3,210)	\$ 20,923	\$	20,923
3 DEPRECIATION	3,430	0	3,430	(267)	3,163		3,163
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,561	127	2,688	202	2,890	336	3,226
6 INCOME TAXES	(7,626)	1,542	(6,085)	4,587	(1,498)	2,748	1,251
7 TOTAL OPERATING EXPENSES	\$ 22,497	\$ 1,669	\$ 24,166	\$ 1,312	\$ 25,478	\$ 3,084	28,563
8 OPERATING INCOME	\$ (8,906)	\$ 2,455	\$(6,451)	\$ 7,265	\$ 814	\$ 4,376	5,190
9 RATE BASE	\$ 54,937	\$	\$ 54,937	\$	\$ 53,664	\$	\$ 53,664
RATE OF RETURN	-16.21%		-11.74%		1.52%		9.67%

62

4383

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: BAY LAKE ESTATES
COUNTY: OSCEOLA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$14.09	\$12.42	\$6.24	\$16.40	\$16.10
3/4"	\$7.70	\$10.08	\$21.13	\$18.64	\$9.37	\$24.60	\$24.16
1"	\$12.83	\$16.79	\$35.22	\$31.06	\$15.61	\$41.01	\$40.26
1-1/2"	\$25.66	\$33.58	\$70.45	\$62.12	\$31.22	\$82.02	\$80.52
2"	\$41.05	\$53.72	\$112.71	\$99.40	\$49.95	\$131.22	\$128.84
3"	\$82.10	\$107.45	\$225.43	\$198.80	\$99.89	\$262.45	\$257.68
4"	\$128.29	\$167.90	\$352.23	\$310.62	\$156.09	\$410.08	\$402.62
6"	\$256.57	\$335.79	\$704.47	\$621.25	\$312.17	\$820.15	\$805.25
8"	\$410.51	\$537.25	\$1,127.15	\$993.99	\$499.47	\$1,312.25	\$1,288.39
10"	\$590.11	\$772.31	\$1,620.27	\$1,428.86	\$717.99	\$1,886.35	\$1,852.07
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.44	\$3.03	\$1.50	\$3.21	\$3.16

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$24.41	\$21.51	\$10.74	\$26.04	\$25.58
5 M	\$11.28	\$14.76	\$31.29	\$27.57	\$13.74	\$32.46	\$31.89
10 M	\$17.43	\$22.81	\$48.49	\$42.72	\$21.24	\$48.51	\$47.68

SSU/BEACON HILLS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 4,738,091	\$ 0	\$ 4,738,091	\$(1,027,813)	3,710,278
2 LAND & LAND RIGHTS	51,243	0	51,243	80	51,323
3 NON-USED & USEFUL COMPONENTS	(57,991)	0	(57,991)	5,005	(52,986)
4 ACCUMULATED DEPRECIATION	(949,164)	0	(949,164)	121,093	(828,071)
5 CIAC	(2,286,720)	0	(2,286,720)	51,051	(2,235,669)
6 AMORTIZATION OF CIAC	493,386	0	493,386	(60,321)	433,065
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(18,056)	0	(18,056)	7,503	(10,553)
10 DEFERRED TAXES	18,059	0	18,059	121,734	139,793
11 WORKING CAPITAL ALLOWANCE	59,093	0	59,093	(3,302)	55,791
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,047,941	\$ 0	\$ 2,047,941	\$(784,970)	1,262,971

SSU/BEACON HILLS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 5,796,978	\$ 0	\$ 5,796,978	(406,749)	\$ 5,390,229
2 LAND	24,163	0	24,163	77	24,240
3 NON-USED & USEFUL COMPONENTS	(70,275)	0	(70,275)	(108,351)	(178,626)
4 ACCUMULATED DEPRECIATION	(1,452,745)	0	(1,452,745)	187,437	(1,265,308)
5 CIAC	(3,610,083)	0	(3,610,083)	57,598	(3,552,485)
6 AMORTIZATION OF CIAC	874,225	0	874,225	(116,881)	757,344
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(17,438)	0	(17,438)	7,246	(10,192)
10 DEFERRED TAXES	22,648	0	22,648	96,654	119,302
11 WORKING CAPITAL ALLOWANCE	104,196	0	104,196	(2,935)	101,261
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,671,669	\$ 0	\$ 1,671,669	(285,904)	\$ 1,385,765

SSU/BEACON HILLS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 855,571	\$ 258,481	\$ 1,114,052	\$(526,959)	\$ 587,093	\$ 138,154	725,247
OPERATING EXPENSES:						23.53%	
2 OPERATION AND MAINTENANCE	\$ 472,747	\$ 0	\$ 472,747	\$(26,422)	\$ 446,325	\$	446,325
3 DEPRECIATION	119,208	0	119,208	(42,318)	76,890		76,890
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	62,970	11,449	74,419	(26,128)	48,291	6,217	54,508
6 INCOME TAXES	28,874	95,293	124,166	(149,679)	(25,513)	50,895	25,382
7 TOTAL OPERATING EXPENSES	\$ 683,798	\$ 106,742	\$ 790,539	\$(244,546)	\$ 545,993	\$ 57,112	603,104
8 OPERATING INCOME	\$ 171,773	\$ 151,739	\$ 323,513	\$(282,413)	\$ 41,100	\$ 81,043	122,143
9 RATE BASE	\$ 2,047,941	\$ 2,047,941	\$ 2,047,941	\$ 1,262,971	\$ 1,262,971	\$	1,262,971
RATE OF RETURN	8.39%		15.80%		3.25%		9.67%

66

4387

SSU/BEACON HILLS
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,380,647	\$ 384,954	\$ 1,765,601	(\$ 671,409)	\$ 1,094,192	\$ 30,947	1,125,139
OPERATING EXPENSES						2.83%	
2 OPERATION AND MAINTENANCE	\$ 833,565	\$ 0	\$ 833,565	(\$ 23,480)	\$ 810,085	\$	810,085
3 DEPRECIATION	105,703	0	105,703	(22,107)	83,596		83,596
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	90,204	17,205	107,409	(35,588)	71,821	1,393	73,214
6 INCOME TAXES	92,341	141,860	234,201	(221,376)	12,825	11,401	24,226
7 TOTAL OPERATING EXPENSES	\$ 1,121,812	\$ 159,065	\$ 1,280,877	(\$ 302,551)	\$ 978,327	\$ 12,793	991,121
8 OPERATING INCOME	\$ 258,835	\$ 225,889	\$ 484,724	(\$ 368,858)	\$ 115,865	\$ 18,154	134,018
9 RATE BASE	\$ 1,671,669	\$	\$ 1,671,669	\$	\$ 1,385,765	\$	\$ 1,385,765
RATE OF RETURN	15.48%		29.00%		8.36%		9.67%

67

4388

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: BEACON HILLS
COUNTY: DUVAL
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$5.94	\$5.41	\$6.24	\$7.14	\$6.84
3/4"	\$7.70	\$10.08	\$8.91	\$8.13	\$9.37	\$10.71	\$10.27
1"	\$12.83	\$16.79	\$14.84	\$13.54	\$15.61	\$17.85	\$17.11
1-1/2"	\$25.66	\$33.58	\$29.68	\$27.07	\$31.22	\$35.71	\$34.22
2"	\$41.05	\$53.72	\$47.48	\$43.32	\$49.95	\$57.14	\$54.75
3"	\$82.10	\$107.45	\$94.96	\$86.63	\$99.89	\$114.27	\$109.50
4"	\$128.29	\$167.90	\$148.38	\$135.36	\$156.09	\$178.55	\$171.10
6"	\$256.57	\$335.79	\$296.76	\$270.73	\$312.17	\$357.10	\$342.19
8"	\$410.51	\$537.25	\$474.81	\$433.16	\$499.47	\$571.36	\$547.51
10"	\$590.11	\$772.31	\$682.54	\$622.67	\$717.99	\$821.33	\$787.04
Gallage Charge per 1,000	\$1.23	\$1.61	\$0.96	\$0.88	\$1.50	\$0.94	\$0.88

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$8.82	\$8.05
5 M	\$11.28	\$14.76	\$10.74	\$9.81
10 M	\$17.43	\$22.81	\$15.54	\$14.21

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: BEACON HILLS
COUNTY: DUVAL
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$14.16	\$16.07	\$15.25	\$13.33	\$12.69
Gallorage Charge per 1,000 Gallorage Cap *	\$3.66	\$4.68	\$2.65	\$3.01	\$4.40	\$3.30	\$3.14
	6M	6M	6M	6M	6M	6M	6M
Residential - Wastewater Only							
Flat Rate:	\$17.27	\$22.09	\$28.10	\$31.88	\$10.78	\$30.35	\$28.84
General Service & Multi-family - GS, MF							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$14.16	\$16.07	\$15.25	\$13.33	\$12.69
3/4"	\$19.01	\$24.30	\$21.24	\$24.10	\$22.88	\$20.00	\$19.04
1"	\$31.68	\$40.52	\$35.40	\$40.17	\$38.13	\$33.33	\$31.73
1-1/2"	\$63.37	\$81.05	\$70.81	\$80.34	\$76.27	\$66.65	\$63.45
2"	\$101.39	\$129.68	\$113.29	\$128.54	\$122.02	\$106.64	\$101.52
3"	\$202.77	\$259.35	\$226.59	\$257.08	\$244.03	\$213.28	\$203.04
4"	\$316.83	\$405.24	\$354.04	\$401.69	\$381.30	\$333.25	\$317.25
6"	\$633.66	\$810.48	\$708.09	\$803.37	\$762.61	\$666.50	\$634.50
8"	\$1,013.85	\$1,296.75	\$1,132.94	\$1,285.40	\$1,220.17	\$1,066.40	\$1,015.20
10"	\$1,457.41	\$1,864.09	\$1,628.61	\$1,847.76	\$1,753.99	\$1,532.95	\$1,459.35
Gallorage Charge per 1,000 (Per 100 cubic ft)	\$4.39	\$5.61	\$3.18	\$3.61	\$5.28	\$3.96	\$3.76
	\$3.28	\$4.20	\$2.38	\$2.70	\$3.95	\$2.96	\$2.81
<u>Typical Residential Bills</u>							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$22.11	\$25.10	\$28.45	\$23.23	\$22.10
5 M	\$30.97	\$39.61	\$27.41	\$31.12	\$37.25	\$29.62	\$28.37
6 M (Maximum Bill) *	\$34.63	\$44.29	\$30.06	\$34.13	\$41.65	\$33.12	\$31.50

SSU/BEECHER'S POINT
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 272,035	\$ 0	\$ 272,035	(\$ 70,137)	201,898
2 LAND & LAND RIGHTS	15,136	0	15,136	1	15,137
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(30,773)	0	(30,773)	7,332	(23,441)
5 CIAC	(38,058)	0	(38,058)	3,300	(34,758)
6 AMORTIZATION OF CIAC	13,354	0	13,354	(1,195)	12,159
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(255)	0	(255)	106	(149)
10 DEFERRED TAXES	13,248	0	13,248	(14,022)	(774)
11 WORKING CAPITAL ALLOWANCE	4,945	0	4,945	(1,545)	3,400
12 OTHER	0	0	0	0	0
RATE BASE	\$ 249,631	\$ 0	\$ 249,631	(\$ 76,160)	173,472

SSU/BEECHER'S POINT
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 88,640	\$ 0	\$ 88,640	(13,150)	75,490
2 LAND	4,565	0	4,565	(2,206)	2,359
3 NON-USED & USEFUL COMPONENTS	(21,081)	0	(21,081)	3,426	(17,655)
4 ACCUMULATED DEPRECIATION	(22,737)	0	(22,737)	3,225	(19,512)
5 CIAC	(17,181)	0	(17,181)	0	(17,181)
6 AMORTIZATION OF CIAC	8,532	0	8,532	(585)	7,947
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(95)	0	(95)	39	(56)
10 DEFERRED TAXES	(1,706)	0	(1,706)	64	(1,642)
11 WORKING CAPITAL ALLOWANCE	8,700	0	8,700	(3,383)	5,317
12 OTHER	0	0	0	0	0
RATE BASE	\$ 47,637	\$ 0	\$ 47,637	(12,570)	35,067

SSU/BEECHER'S POINT
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,387	\$ 3,781	\$ 16,168	\$ 17,613	\$ 33,781	\$ 24,252	58,033
OPERATING EXPENSES:							71.79%
2 OPERATION AND MAINTENANCE	\$ 39,560	\$ 0	\$ 39,560	(\$ 12,357)	\$ 27,203	\$	27,203
3 DEPRECIATION	7,249	0	7,249	(1,909)	5,340		5,340
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,618	170	2,788	502	3,290	1,091	4,381
6 INCOME TAXES	(19,646)	1,393	(18,253)	13,651	(4,602)	8,934	4,332
7 TOTAL OPERATING EXPENSES	\$ 29,780	\$ 1,563	\$ 31,343	(\$ 112)	\$ 31,231	\$ 10,025	41,256
8 OPERATING INCOME	\$ (17,393)	\$ 2,218	(\$ 15,175)	\$ 17,725	\$ 2,550	\$ 14,226	16,777
9 RATE BASE	\$ 249,631	\$	249,631	\$	173,472	\$	173,472
RATE OF RETURN	-6.97%		-6.08%		1.47%		9.67%

72

4393

SSU/BEECHER'S POINT
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,154	\$ 3,944	\$ 18,098	\$ 13,582	\$ 31,680	\$ 20,089	51,769
OPERATING EXPENSES							63.41%
2 OPERATION AND MAINTENANCE	\$ 69,601	\$ 0	\$ 69,601	(\$ 27,069)	\$ 42,532	\$	42,532
3 DEPRECIATION	2,110	0	2,110	(750)	1,360		1,360
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,571	(135)	2,436	366	2,802	904	3,706
6 INCOME TAXES	(24,284)	1,573	(22,711)	16,090	(6,621)	7,400	779
7 TOTAL OPERATING EXPENSES	\$ 49,998	\$ 1,438	\$ 51,436	(\$ 11,363)	\$ 40,073	\$ 8,304	48,377
8 OPERATING INCOME	\$ (35,844)	\$ 2,506	(\$ 33,338)	\$ 24,945	(\$ 8,393)	\$ 11,784	3,391
9 RATE BASE	\$ 47,637	\$	\$ 47,637	\$	\$ 35,067	\$	\$ 35,067
RATE OF RETURN	-75.24%		-69.98%		-23.93%		9.67%

73

4394

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: BEECHER'S POINT
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential, General Service, & Multi-Family							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$14.50	\$9.52	\$6.24	\$14.88	\$21.88
3/4"	\$7.70	\$10.08	\$21.76	\$14.28	\$9.37	\$22.32	\$32.81
1"	\$12.83	\$16.79	\$36.26	\$23.80	\$15.61	\$37.20	\$54.69
1-1/2"	\$25.66	\$33.58	\$72.51	\$47.59	\$31.22	\$74.39	\$109.38
2"	\$41.05	\$53.72	\$116.01	\$76.15	\$49.95	\$119.03	\$175.00
3"	\$82.10	\$107.45	\$232.02	\$152.29	\$99.89	\$238.06	\$350.01
4"	\$128.29	\$167.90	\$362.54	\$237.95	\$156.09	\$371.97	\$546.89
6"	\$256.57	\$335.79	\$725.07	\$475.91	\$312.17	\$743.93	\$1,093.78
8"	\$410.51	\$537.25	\$1,160.12	\$761.45	\$499.47	\$1,190.29	\$1,750.04
10"	\$590.11	\$772.31	\$1,667.67	\$1,094.59	\$717.99	\$1,711.04	\$2,515.69
Gallorage Charge per 1,000	\$1.23	\$1.61	\$6.76	\$4.43	\$1.50	\$3.71	\$5.46

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$34.78	\$22.81	\$10.74	\$26.02	\$38.24
5 M	\$11.28	\$14.76	\$48.30	\$31.67	\$13.74	\$33.44	\$49.16
10 M	\$17.43	\$22.81	\$82.10	\$53.62	\$21.24	\$52.00	\$76.44

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: BEECHER'S POINT
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Ait. 1 Capped w/ Stand Alone Increase	Ait. 2 Capped w/ Uniform Increase	Ait. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$47.06	\$33.66	\$15.25	\$19.78	\$24.35
Gallonge Charge per 1,000	\$3.66	\$4.68	\$13.43	\$9.60	\$4.40	\$6.56	\$8.07
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
Multi-family - MF							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$47.06	\$33.66	\$15.25	\$19.78	\$24.35
3/4"	\$19.01	\$24.30	\$70.60	\$50.49	\$22.88	\$29.67	\$36.53
1"	\$31.68	\$40.52	\$117.66	\$84.14	\$38.13	\$49.45	\$60.88
1-1/2"	\$63.37	\$81.05	\$235.32	\$168.29	\$76.27	\$98.90	\$121.75
2"	\$101.39	\$129.68	\$376.52	\$269.26	\$122.02	\$158.24	\$194.80
3"	\$202.77	\$259.35	\$753.03	\$538.52	\$244.03	\$316.48	\$389.60
4"	\$316.83	\$405.24	\$1,176.62	\$841.44	\$381.30	\$494.50	\$608.75
6"	\$633.66	\$810.48	\$2,353.23	\$1,682.87	\$762.61	\$989.00	\$1,217.50
8"	\$1,013.85	\$1,296.75	\$3,765.17	\$2,692.59	\$1,220.17	\$1,582.40	\$1,948.00
10"	\$1,457.41	\$1,864.09	\$5,412.43	\$3,870.60	\$1,753.99	\$2,274.70	\$2,800.25
Gallonge Charge per 1,000	\$4.39	\$5.61	\$16.11	\$11.52	\$5.28	\$7.87	\$9.69
(Per 100 cubic ft)	\$3.28	\$4.20	\$12.05	\$8.62	\$3.95	\$5.89	\$7.24
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$87.35	\$62.46	\$28.45	\$39.45	\$48.56
5 M	\$30.97	\$39.61	\$114.21	\$81.66	\$37.25	\$52.57	\$64.71
6 M (Maximum Bill) *	\$34.63	\$44.29	\$127.64	\$91.26	\$41.65	\$59.13	\$72.78

SSU/BURNT STORE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 5,613,845	\$ 0	\$ 5,613,845	(1,632,220)	3,981,625
2 LAND & LAND RIGHTS	33,808	0	33,808	11	33,819
3 NON-USED & USEFUL COMPONENTS	(1,388,889)	0	(1,388,889)	(11,787)	(1,400,676)
4 ACCUMULATED DEPRECIATION	(1,160,951)	0	(1,160,951)	167,159	(993,792)
5 CIAC	(327,565)	0	(327,565)	59,757	(267,808)
6 AMORTIZATION OF CIAC	55,641	0	55,641	(13,919)	41,722
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,276)	0	(2,276)	946	(1,330)
10 DEFERRED TAXES	(26,466)	0	(26,466)	225,816	199,350
11 WORKING CAPITAL ALLOWANCE	25,025	0	25,025	(5,237)	19,788
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,822,172	\$ 0	\$ 2,822,172	(1,209,474)	1,612,698

SSU/BURNT STORE
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 5,334,100	\$ 0	\$ 5,334,100	(163,527)	5,170,573
2 LAND	33,648	0	33,648	8	33,656
3 NON-USED & USEFUL COMPONENTS	(828,111)	0	(828,111)	79,281	(748,830)
4 ACCUMULATED DEPRECIATION	(1,695,920)	0	(1,695,920)	130,717	(1,565,203)
5 CIAC	(3,803,889)	0	(3,803,889)	29,694	(3,774,195)
6 AMORTIZATION OF CIAC	1,114,966	0	1,114,966	(106,045)	1,008,921
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,973)	0	(1,973)	820	(1,153)
10 DEFERRED TAXES	(85,477)	0	(85,477)	134,177	48,700
11 WORKING CAPITAL ALLOWANCE	23,261	0	23,261	(7,674)	15,587
12 OTHER	0	0	0	0	0
RATE BASE	\$ 90,605	\$ 0	\$ 90,605	\$ 97,451	188,056

SSU/BURNT STORE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 144,525	\$ 43,136	\$ 187,661	\$ 161,710	\$ 349,371	\$ 132,772	482,143
OPERATING EXPENSES:						38.00%	
2 OPERATION AND MAINTENANCE	\$ 200,202	\$ 0	\$ 200,202	\$(41,899)	\$ 158,303	\$	158,303
3 DEPRECIATION	137,010	0	137,010	(71,590)	65,420		65,420
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	73,109	(2,429)	70,680	(8,646)	62,034	5,975	68,009
6 INCOME TAXES	(167,735)	17,577	(150,158)	135,692	(14,466)	48,912	34,446
7 TOTAL OPERATING EXPENSES	\$ 242,587	\$ 15,148	\$ 257,735	\$ 13,556	\$ 271,291	\$ 54,887	326,178
8 OPERATING INCOME	\$ (98,062)	\$ 27,988	\$(70,074)	\$ 148,154	\$ 78,080	\$ 77,885	155,965
9 RATE BASE	\$ 2,822,172	\$	2,822,172	\$	1,612,698	\$	1,612,698
RATE OF RETURN	-3.47%		-2.48%		4.84%		9.67%

78

4399

SSU/BURNT STORE
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495--WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 241,765	\$ 67,379	\$ 309,144	\$(102,623)	\$ 206,521	\$(36,799)	169,722
OPERATING EXPENSES						-17.82%	
2 OPERATION AND MAINTENANCE	\$ 186,084	\$ 0	\$ 186,084	\$(61,391)	\$ 124,693	\$	124,693
3 DEPRECIATION	10,239	0	10,239	(2,442)	7,797		7,797
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	63,963	(28,974)	34,989	(7,897)	27,092	(1,656)	25,436
6 INCOME TAXES	(18,627)	37,168	18,541	(12,917)	5,624	(13,556)	(7,932)
7 TOTAL OPERATING EXPENSES	\$ 241,659	\$ 8,194	\$ 249,853	\$(84,647)	\$ 165,206	\$(15,212)	149,994
8 OPERATING INCOME	\$ 106	\$ 59,185	\$ 59,291	\$(17,976)	\$ 41,315	\$(21,586)	19,728
9 RATE BASE	\$ 90,605	\$	\$ 90,605	\$	\$ 188,056	\$	\$ 188,056
RATE OF RETURN	0.12%		65.44%		21.97%		10.49%

79

4400

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: BURNT STORE
COUNTY: CHARLOTTE/LEE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Multi-Family & Public Auth.							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$19.84	\$15.98	\$6.24	\$13.53	\$21.33
3/4"	\$7.70	\$10.08	\$29.76	\$23.97	\$9.37	\$20.29	\$31.99
1"	\$12.83	\$16.79	\$49.61	\$39.95	\$15.61	\$33.82	\$53.31
1-1/2"	\$25.66	\$33.58	\$99.21	\$79.91	\$31.22	\$67.64	\$106.63
2"	\$41.05	\$53.72	\$158.74	\$127.85	\$49.95	\$108.23	\$170.60
3"	\$82.10	\$107.45	\$317.48	\$255.70	\$99.89	\$216.46	\$341.21
4"	\$128.29	\$167.90	\$496.06	\$399.53	\$156.09	\$338.21	\$533.14
6"	\$256.57	\$335.79	\$992.13	\$799.07	\$312.17	\$676.43	\$1,066.28
8"	\$410.51	\$537.25	\$1,587.40	\$1,278.51	\$499.47	\$1,082.28	\$1,706.04
10"	\$590.11	\$772.31	\$2,281.89	\$1,837.86	\$717.99	\$1,555.78	\$2,452.44
Gallage Charge per 1,000	\$1.23	\$1.61	\$6.51	\$5.24	\$1.50	\$3.85	\$6.06
Private Fire Protection							
5/8"x3/4"	---	---	---	---	---	---	---
3/4"	---	---	---	---	---	---	---
1"	---	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---	---
2"	\$13.69	\$17.92	N/A	N/A	\$16.66	\$36.08	\$56.87
3"	---	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$165.35	\$133.17	\$52.03	\$112.74	\$177.71
6"	\$85.53	\$111.94	\$330.71	\$266.36	\$104.06	\$225.48	\$355.43
8"	\$136.84	\$179.09	\$529.14	\$426.17	\$166.49	\$360.76	\$568.68
10"	\$196.70	\$257.43	\$760.62	\$612.62	\$239.32	\$518.59	\$817.48
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$39.37	\$31.70	\$10.74	\$25.07	\$39.51
5 M	\$11.28	\$14.76	\$52.39	\$42.18	\$13.74	\$32.76	\$51.63
10 M	\$17.43	\$22.81	\$84.94	\$68.38	\$21.24	\$52.00	\$81.94

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: BURNT STORE
COUNTY: CHARLOTTE/LEE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$8.91	\$12.86	\$15.25	\$10.99	\$10.36
Gallage Charge per 1,000 Gallage Cap *	\$3.66 6M	\$4.68 6M	\$3.43 6M	\$4.95 6M	\$4.40 6M	\$3.62 6M	\$3.46 6M
General Service & Multi-family -- GS, MF							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$8.91	\$12.86	\$15.25	\$10.99	\$10.36
3/4"	\$19.01	\$24.30	\$13.37	\$19.29	\$22.88	\$16.49	\$15.54
1"	\$31.68	\$40.52	\$22.29	\$32.15	\$38.13	\$27.48	\$25.90
1-1/2"	\$63.37	\$81.05	\$44.57	\$64.29	\$76.27	\$54.95	\$51.80
2"	\$101.39	\$129.68	\$71.32	\$102.87	\$122.02	\$87.92	\$82.88
3"	\$202.77	\$259.35	\$142.63	\$205.74	\$244.03	\$175.84	\$165.76
4"	\$316.83	\$405.24	\$222.87	\$321.47	\$381.30	\$274.75	\$259.00
6"	\$633.66	\$810.48	\$445.73	\$642.93	\$762.61	\$549.50	\$518.00
8"	\$1,013.85	\$1,296.75	\$713.17	\$1,028.69	\$1,220.17	\$879.20	\$828.80
10"	\$1,457.41	\$1,864.09	\$1,025.19	\$1,478.75	\$1,753.99	\$1,263.85	\$1,191.40
Gallage Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$4.12 \$3.08	\$5.95 \$4.45	\$5.28 \$3.95	\$4.34 \$3.25	\$4.15 \$3.10
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$19.20	\$27.71	\$28.45	\$21.84	\$20.73
5 M	\$30.97	\$39.61	\$26.06	\$37.61	\$37.25	\$29.07	\$27.64
6 M (Maximum Bill) *	\$34.63	\$44.29	\$29.49	\$42.56	\$41.65	\$32.69	\$31.10

SSU/CARLTON VILLAGE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 227,730	\$ 0	\$ 227,730	(112,538)	\$ 115,192
2 LAND & LAND RIGHTS	6,748	0	6,748	20	6,768
3 NON-USED & USEFUL COMPONENTS	(35,077)	0	(35,077)	30,173	(4,904)
4 ACCUMULATED DEPRECIATION	(31,862)	0	(31,862)	700	(31,162)
5 CIAC	(44,170)	0	(44,170)	2,300	(41,870)
6 AMORTIZATION OF CIAC	11,101	0	11,101	(1,677)	9,424
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(749)	0	(749)	311	(438)
10 DEFERRED TAXES	4,328	0	4,328	(280)	4,048
11 WORKING CAPITAL ALLOWANCE	3,247	0	3,247	(87)	3,160
12 OTHER	0	0	0	0	0
RATE BASE	\$ 141,296	\$ 0	\$ 141,296	(81,078)	\$ 60,218

SSU/CARLTON VILLAGE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,227	\$ 6,838	\$ 30,065	(1,856)	\$ 28,209	\$ 11,890	40,099
OPERATING EXPENSES:						42.15%	
2 OPERATION AND MAINTENANCE	\$ 25,973	0	\$ 25,973	(697)	\$ 25,276	\$	25,276
3 DEPRECIATION	6,862	0	6,862	(3,119)	3,743		3,743
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,357	97	3,454	(110)	3,344	535	3,879
6 INCOME TAXES	(8,169)	2,600	(5,568)	2,565	(3,003)	4,380	1,377
7 TOTAL OPERATING EXPENSES	\$ 28,024	\$ 2,697	\$ 30,721	(1,361)	\$ 29,360	\$ 4,915	34,275
8 OPERATING INCOME	\$ (4,797)	\$ 4,141	(656)	(495)	(1,151)	\$ 6,975	5,824
9 RATE BASE	\$ 141,296	\$	141,296	\$	60,218	\$	60,218
RATE OF RETURN	-3.40%		-0.46%		-1.91%		9.67%

83

4404

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: CARLTON VILLAGE
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$8.03	\$6.28	\$6.24	\$10.61	\$10.31
3/4"	\$7.70	\$10.08	\$12.05	\$9.43	\$9.37	\$15.91	\$15.47
1"	\$12.83	\$16.79	\$20.08	\$15.71	\$15.61	\$26.52	\$25.78
1-1/2"	\$25.66	\$33.58	\$40.14	\$31.40	\$31.22	\$53.05	\$51.56
2"	\$41.05	\$53.72	\$64.23	\$50.25	\$49.95	\$84.88	\$82.49
3"	\$82.10	\$107.45	\$128.46	\$100.49	\$99.89	\$169.75	\$164.98
4"	\$128.29	\$167.90	\$200.72	\$157.02	\$156.09	\$265.24	\$257.78
6"	\$256.57	\$335.79	\$401.43	\$314.04	\$312.17	\$530.48	\$515.57
8"	\$410.51	\$537.25	\$642.29	\$502.47	\$499.47	\$848.76	\$824.91
10"	\$590.11	\$772.31	\$923.29	\$722.30	\$717.99	\$1,220.09	\$1,185.81
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.45	\$1.92	\$1.50	\$2.15	\$2.10

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$15.38	\$12.04	\$10.74	\$17.07	\$16.61
5 M	\$11.28	\$14.76	\$20.28	\$15.88	\$13.74	\$21.38	\$20.81
10 M	\$17.43	\$22.81	\$32.53	\$25.48	\$21.24	\$32.14	\$31.31

SSU/CHULUOTA
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,047,837	\$ 0	\$ 1,047,837	(28,918)	1,018,919
2 LAND & LAND RIGHTS	2,259	0	2,259	18	2,277
3 NON-USED & USEFUL COMPONENTS	(50)	0	(50)	13,001	12,951
4 ACCUMULATED DEPRECIATION	(315,070)	0	(315,070)	39,924	(275,146)
5 CIAC	(179,848)	0	(179,848)	3,428	(176,420)
6 AMORTIZATION OF CIAC	84,186	0	84,186	(6,250)	77,936
7 ACQUISITION ADJUSTMENTS - NET	12,476	0	12,476	809	13,285
8 ADVANCES FOR CONSTRUCTION	0	0	0	(13,000)	(13,000)
9 UNFUNDED POST-RETIRE. BENEFITS	(3,945)	0	(3,945)	1,639	(2,306)
10 DEFERRED TAXES	(7,310)	0	(7,310)	(3,651)	(10,961)
11 WORKING CAPITAL ALLOWANCE	16,129	0	16,129	(1,388)	14,741
12 OTHER	0	0	0	0	0
RATE BASE	\$ 656,665	\$ 0	\$ 656,665	5,612	662,276

SSU/CHULUOTA
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,589,747	\$ 0	\$ 1,589,747	(161,592)	1,428,155
2 LAND	287,085	0	287,085	4	287,089
3 NON-USED & USEFUL COMPONENTS	(244,932)	0	(244,932)	3,224	(241,708)
4 ACCUMULATED DEPRECIATION	(363,117)	0	(363,117)	64,196	(298,921)
5 CIAC	(93,648)	0	(93,648)	1,715	(91,933)
6 AMORTIZATION OF CIAC	55,212	0	55,212	(3,884)	51,328
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(796)	0	(796)	331	(465)
10 DEFERRED TAXES	(19,267)	0	(19,267)	(12,072)	(31,339)
11 WORKING CAPITAL ALLOWANCE	8,203	0	8,203	2,069	10,272
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,218,487	\$ 0	\$ 1,218,487	(106,009)	1,112,478

SSU/CHULUOTA
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 120,423	\$ 35,644	\$ 156,067	\$ 99,620	\$ 255,687	\$ 12,145	267,832
OPERATING EXPENSES:						4.75%	
2 OPERATION AND MAINTENANCE	\$ 129,030	\$ 0	\$ 129,030	(\$ 11,105)	\$ 117,925	\$	117,925
3 DEPRECIATION	37,138	0	37,138	(2,159)	34,979		34,979
4 AMORTIZATION	809	0	809	0	809		809
5 TAXES OTHER THAN INCOME	29,029	1,596	30,625	3,046	33,671	547	34,218
6 INCOME TAXES	(43,857)	13,134	(30,723)	42,101	11,378	4,474	15,853
7 TOTAL OPERATING EXPENSES	\$ 152,149	\$ 14,730	\$ 166,879	\$ 31,883	\$ 198,762	\$ 5,021	203,783
8 OPERATING INCOME	\$ (31,726)	\$ 20,914	(\$ 10,812)	\$ 67,737	\$ 56,925	\$ 7,125	64,049
9 RATE BASE	\$ 656,665	\$	656,665	\$	662,276	\$	662,276
RATE OF RETURN	-4.83%		-1.65%		8.60%		9.67%

57

4408

SSU/CHULUOTA
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 45,108	\$ 12,586	\$ 57,694	\$ 34,850	\$ 92,544	\$ 206,425	298,969
OPERATING EXPENSES							223.06%
2 OPERATION AND MAINTENANCE	\$ 65,627	\$ 0	\$ 65,627	\$ 16,549	\$ 82,176	\$	82,176
3 DEPRECIATION	49,964	0	49,964	(5,346)	44,618		44,618
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	33,730	(5,696)	28,034	(146)	27,888	9,289	37,177
6 INCOME TAXES	(66,833)	7,053	(59,780)	11,144	(48,636)	76,045	27,410
7 TOTAL OPERATING EXPENSES	\$ 82,488	\$ 1,357	\$ 83,845	\$ 22,201	\$ 106,046	\$ 85,334	191,381
8 OPERATING INCOME	\$ (37,380)	\$ 11,229	\$ (26,151)	\$ 12,649	\$ (13,502)	\$ 121,091	107,589
9 RATE BASE	\$ 1,218,487	\$	\$ 1,218,487	\$	\$ 1,112,478	\$	\$ 1,112,478
RATE OF RETURN	-3.07%		-2.15%		-1.21%		9.67%

88

4409

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: CHULUOTA
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$9.01	\$9.72	\$6.24	\$12.97	\$12.67
3/4"	\$7.70	\$10.08	\$13.52	\$14.59	\$9.37	\$19.45	\$19.00
1"	\$12.83	\$16.79	\$22.54	\$24.31	\$15.61	\$32.42	\$31.67
1-1/2"	\$25.66	\$33.58	\$45.06	\$48.62	\$31.22	\$64.84	\$63.35
2"	\$41.05	\$53.72	\$72.10	\$77.79	\$49.95	\$103.74	\$101.35
3"	\$82.10	\$107.45	\$144.20	\$155.57	\$99.89	\$207.48	\$202.71
4"	\$128.29	\$167.90	\$225.32	\$243.08	\$156.09	\$324.18	\$316.73
6"	\$256.57	\$335.79	\$450.64	\$486.17	\$312.17	\$648.36	\$633.45
8"	\$410.51	\$537.25	\$721.02	\$777.87	\$499.47	\$1,037.38	\$1,013.53
10"	\$590.11	\$772.31	\$1,036.47	\$1,118.18	\$717.99	\$1,491.23	\$1,456.95
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.07	\$3.32	\$1.50	\$2.61	\$2.56

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$18.22	\$19.68	\$10.74	\$20.80	\$20.34
5 M	\$11.28	\$14.76	\$24.36	\$26.32	\$13.74	\$26.03	\$25.46
10 M	\$17.43	\$22.81	\$39.71	\$42.92	\$21.24	\$39.08	\$38.25

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: CHULUOTA
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$92.74	\$33.66	\$15.25	\$20.41	\$25.13
Gallonge Charge per 1,000	\$3.66	\$4.68	\$23.10	\$9.60	\$4.40	\$7.43	\$9.15
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$23.65	\$30.25	\$162.04	\$62.46	\$28.45	\$42.70	\$52.58
5 M	\$30.97	\$39.61	\$208.24	\$81.66	\$37.25	\$57.56	\$70.88
6 M (Maximum Bill) *	\$34.63	\$44.29	\$231.34	\$91.26	\$41.65	\$64.99	\$80.03

SSU/CITRUS PARK
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 198,406	\$ 0	\$ 198,406	\$ 8,259	206,665
2 LAND & LAND RIGHTS	2,927	0	2,927	9	2,936
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(64,294)	0	(64,294)	(18,473)	(82,767)
5 CIAC	(126,708)	0	(126,708)	75	(126,633)
6 AMORTIZATION OF CIAC	48,681	0	48,681	(3,265)	45,416
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,085)	0	(2,085)	866	(1,219)
10 DEFERRED TAXES	(2,958)	0	(2,958)	(717)	(3,675)
11 WORKING CAPITAL ALLOWANCE	7,249	0	7,249	(523)	6,726
12 OTHER	0	0	0	0	0
RATE BASE	\$ 61,217	\$ 0	\$ 61,217	(13,769)	47,449

SSU/CITRUS PARK
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 525,447	\$ 0	\$ 525,447	(\$ 8,010)	517,437
2 LAND	345,406	0	345,406	7	345,413
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(244,992)	0	(244,992)	25,539	(219,453)
5 CIAC	(105,737)	0	(105,737)	0	(105,737)
6 AMORTIZATION OF CIAC	54,345	0	54,345	(3,612)	50,733
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,580)	0	(1,580)	656	(924)
10 DEFERRED TAXES	(9,647)	0	(9,647)	(1,363)	(11,010)
11 WORKING CAPITAL ALLOWANCE	8,424	0	8,424	191	8,615
12 OTHER	0	0	0	0	0
RATE BASE	\$ 571,665	\$ 0	\$ 571,665	13,408	585,074

SSU/CITRUS PARK
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 58,474	\$ 16,672	\$ 75,146	(\$ 8,265)	\$ 66,881	\$ 5,626	72,507
OPERATING EXPENSES:						8.41%	
2 OPERATION AND MAINTENANCE	\$ 57,996	\$ 0	\$ 57,996	(\$ 4,189)	\$ 53,807	\$	53,807
3 DEPRECIATION	7,277	0	7,277	(245)	7,032		7,032
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,073	750	6,823	(750)	6,073	253	6,326
6 INCOME TAXES	(6,519)	6,142	(377)	(942)	(1,319)	2,073	753
7 TOTAL OPERATING EXPENSES	\$ 64,827	\$ 6,892	\$ 71,719	(\$ 6,126)	\$ 65,593	\$ 2,326	67,919
8 OPERATING INCOME	\$ (6,353)	\$ 9,780	\$ 3,427	(\$ 2,139)	\$ 1,288	\$ 3,301	4,589
9 RATE BASE	\$ 61,217	\$	\$ 61,217	\$	\$ 47,449	\$	\$ 47,449
RATE OF RETURN	-10.38%		5.60%		2.72%		9.67%

93

4414

SSU/CITRUS PARK
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 92,375	\$ 25,771	\$ 118,146	\$ 57,645	\$ 175,791	\$ 3,163	178,954
OPERATING EXPENSES						1.80%	
2 OPERATION AND MAINTENANCE	\$ 67,392	\$ 0	\$ 67,392	\$ 1,528	\$ 68,920	\$	68,920
3 DEPRECIATION	23,289	0	23,289	(812)	22,477		22,477
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	12,655	1,160	13,815	1,961	15,776	142	15,918
6 INCOME TAXES	(16,321)	9,494	(6,827)	20,717	13,890	1,165	15,056
7 TOTAL OPERATING EXPENSES	\$ 87,015	\$ 10,654	\$ 97,669	\$ 23,394	\$ 121,063	\$ 1,308	122,371
8 OPERATING INCOME	\$ 5,360	\$ 15,117	\$ 20,477	\$ 34,251	\$ 54,728	\$ 1,855	56,583
9 RATE BASE	\$ 571,665	\$	\$ 571,665	\$	\$ 585,074	\$	\$ 585,074
RATE OF RETURN	0.94%		3.58%		9.35%		9.67%

94

4415

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: CITRUS PARK
COUNTY: MARION
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$5.10	\$5.25	\$6.24	\$6.76	\$6.47
3/4"	\$7.70	\$10.08	\$7.65	\$7.89	\$9.37	\$10.15	\$9.70
1"	\$12.83	\$16.79	\$12.75	\$13.14	\$15.61	\$16.91	\$16.17
1-1/2"	\$25.66	\$33.58	\$25.50	\$26.27	\$31.22	\$33.82	\$32.33
2"	\$41.05	\$53.72	\$40.80	\$42.04	\$49.95	\$54.12	\$51.73
3"	\$62.10	\$107.45	\$81.59	\$84.08	\$99.89	\$108.24	\$103.47
4"	\$128.29	\$167.90	\$127.49	\$131.37	\$156.09	\$169.12	\$161.67
6"	\$256.57	\$335.79	\$254.98	\$262.75	\$312.17	\$338.25	\$323.34
8"	\$410.51	\$537.25	\$407.97	\$420.40	\$499.47	\$541.19	\$517.34
10"	\$590.11	\$772.31	\$586.45	\$604.32	\$717.99	\$777.97	\$743.68
Gallage Charge per 1,000	\$1.23	\$1.61	\$1.85	\$1.90	\$1.50	\$1.65	\$1.59

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$10.65	\$10.95	\$10.74	\$11.70	\$11.24
5 M	\$11.28	\$14.76	\$14.35	\$14.75	\$13.74	\$15.00	\$14.43
10 M	\$17.43	\$22.81	\$23.60	\$24.25	\$21.24	\$23.23	\$22.39

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: CITRUS PARK
COUNTY: MARION
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	<u>Current Rates</u>	<u>Utility Requested Interim (1995)</u>	<u>Interim Alternative (1994)</u>			<u>Staff Primary Rec (1994)</u>	<u>Staff Alternate Rec (1994)</u>
			<u>Alt. 1 Capped w/ Stand Alone Increase</u>	<u>Alt. 2 Capped w/ Uniform Increase</u>	<u>Alt. 3 Uniform w/ Uniform Increase</u>		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$23.89	\$27.20	\$15.25	\$20.65	\$22.84
Gallonge Charge per 1,000							
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
	\$3.66	\$4.68	\$7.69	\$8.76	\$4.40	\$7.37	\$8.11
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$23.89	\$27.20	\$15.25	\$20.65	\$22.84
3/4"	\$19.01	\$24.30	\$35.84	\$40.81	\$22.88	\$30.98	\$34.26
1"	\$31.68	\$40.52	\$59.72	\$68.02	\$38.13	\$51.63	\$57.10
1-1/2"	\$63.37	\$81.05	\$119.44	\$136.02	\$76.27	\$103.25	\$114.20
2"	\$101.39	\$129.68	\$191.10	\$217.64	\$122.02	\$165.20	\$182.72
3"	\$202.77	\$259.35	\$382.20	\$435.27	\$244.03	\$330.40	\$365.44
4"	\$316.83	\$405.24	\$597.19	\$680.12	\$381.30	\$516.25	\$571.00
6"	\$633.66	\$810.48	\$1,194.37	\$1,360.23	\$762.61	\$1,032.50	\$1,142.00
8"	\$1,013.85	\$1,296.75	\$1,910.99	\$2,176.37	\$1,220.17	\$1,652.00	\$1,827.20
10"	\$1,457.41	\$1,864.09	\$2,747.05	\$3,128.54	\$1,753.99	\$2,374.75	\$2,626.60
Gallonge Charge per 1,000							
(Per 100 cubic ft)	\$4.39	\$5.61	\$9.23	\$10.52	\$5.28	\$8.84	\$9.74
	\$3.28	\$4.20	\$6.90	\$7.87	\$3.95	\$6.61	\$7.28
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$46.96	\$53.48	\$28.45	\$42.75	\$47.18
5 M	\$30.97	\$39.61	\$62.34	\$71.00	\$37.25	\$57.48	\$63.41
6 M (Maximum Bill) *	\$34.63	\$44.29	\$70.03	\$79.76	\$41.65	\$64.84	\$71.52

SSU/CITRUS SPRINGS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 5,319,117	\$ 0	\$ 5,319,117	(\$ 358,880)	4,960,237
2 LAND & LAND RIGHTS	7,783	0	7,783	47	7,830
3 NON-USED & USEFUL COMPONENTS	(2,092,095)	0	(2,092,095)	(91,871)	(2,183,966)
4 ACCUMULATED DEPRECIATION	(976,388)	0	(976,388)	144,984	(831,404)
5 CIAC	(565,639)	0	(565,639)	53,066	(512,573)
6 AMORTIZATION OF CIAC	70,123	(9,993)	60,130	(5,872)	54,258
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(775,784)	0	(775,784)	230,379	(545,405)
9 UNFUNDED POST-RETIRE. BENEFITS	(10,665)	0	(10,665)	4,432	(6,233)
10 DEFERRED TAXES	63,743	0	63,743	69,793	133,536
11 WORKING CAPITAL ALLOWANCE	30,733	0	30,733	317	31,050
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,070,928	(\$ 9,993)	\$ 1,060,935	\$ 46,395	1,107,330

SSU/CITRUS SPRINGS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,702,040	\$ 0	\$ 1,702,040	\$(148,467)	1,553,573
2 LAND	24,323	0	24,323	18	24,341
3 NON-USED & USEFUL COMPONENTS	(294,311)	0	(294,311)	17,101	(277,210)
4 ACCUMULATED DEPRECIATION	(668,292)	0	(668,292)	56,521	(611,771)
5 CIAC	(105,626)	0	(105,626)	30,346	(75,280)
6 AMORTIZATION OF CIAC	7,085	(1,938)	5,147	(1,057)	4,090
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(4,076)	0	(4,076)	1,694	(2,382)
10 DEFERRED TAXES	(28,302)	0	(28,302)	184,443	156,141
11 WORKING CAPITAL ALLOWANCE	17,891	0	17,891	23	17,914
12 OTHER	0	0	0	0	0
RATE BASE	\$ 650,732	\$(1,938)	\$ 648,794	\$ 140,622	789,416

SSU/CITRUS SPRINGS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 313,609	\$ 94,832	\$ 408,441	\$ 99,520	\$ 507,961	(2,734)\$	505,227
OPERATING EXPENSES:						-0.54%	
2 OPERATION AND MAINTENANCE	\$ 245,865	\$ 0	\$ 245,865	\$ 2,532	\$ 248,397	\$	248,397
3 DEPRECIATION	64,190	0	64,190	(6,155)	58,035		58,035
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	101,927	(31,789)	70,138	1,923	72,061	(123)	71,938
6 INCOME TAXES	(68,499)	49,038	(19,461)	40,234	20,773	(1,007)	19,766
7 TOTAL OPERATING EXPENSES	\$ 343,483	\$ 17,249	\$ 360,732	\$ 38,534	\$ 399,266	(1,130)\$	398,136
8 OPERATING INCOME	\$ (29,874)\$	\$ 77,583	\$ 47,709	\$ 60,986	\$ 108,695	(1,604)\$	107,091
9 RATE BASE	\$ 1,070,928	\$	\$ 1,060,935	\$	\$ 1,107,330	\$	\$ 1,107,330
RATE OF RETURN	-2.79%		4.50%		9.82%		9.67%

99

4420

SSU/CITRUS SPRINGS
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 209,686	\$ 58,510	\$ 268,196	(\$ 86,496)	\$ 181,700	\$ 133,328	\$ 315,028
OPERATING EXPENSES							73.38%
2 OPERATION AND MAINTENANCE	\$ 143,125	\$ 0	\$ 143,125	\$ 183	\$ 143,308	\$	\$ 143,308
3 DEPRECIATION	48,479	0	48,479	(4,631)	43,848		43,848
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	35,741	(3,644)	32,097	(5,225)	26,872	6,000	32,872
6 INCOME TAXES	(22,590)	24,014	1,424	(31,886)	(30,462)	49,117	18,655
7 TOTAL OPERATING EXPENSES	\$ 204,756	\$ 20,370	\$ 225,126	(\$ 41,559)	\$ 183,566	\$ 55,116	\$ 238,683
8 OPERATING INCOME	\$ 4,930	\$ 38,140	\$ 43,070	(\$ 44,937)	(\$ 1,866)	\$ 78,211	\$ 76,345
9 RATE BASE	\$ 650,732	\$	\$ 648,794	\$	\$ 789,416	\$	\$ 789,416
RATE OF RETURN	0.76%		6.64%		-0.24%		9.67%

100

4421

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: CITRUS SPRINGS
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$6.40	\$7.32	\$6.24	\$8.75	\$8.46
3/4"	\$7.70	\$10.08	\$9.60	\$10.98	\$9.37	\$13.13	\$12.68
1"	\$12.83	\$16.79	\$16.00	\$18.30	\$15.61	\$21.88	\$21.14
1-1/2"	\$25.66	\$33.58	\$32.00	\$36.59	\$31.22	\$43.77	\$42.28
2"	\$41.05	\$53.72	\$51.20	\$58.55	\$49.95	\$70.03	\$67.64
3"	\$82.10	\$107.45	\$102.39	\$117.09	\$99.89	\$140.06	\$135.29
4"	\$128.29	\$167.90	\$159.99	\$185.95	\$156.09	\$218.84	\$211.39
6"	\$256.57	\$335.79	\$319.97	\$365.91	\$312.17	\$437.69	\$422.78
8"	\$410.51	\$537.25	\$511.96	\$585.45	\$499.47	\$700.30	\$676.45
10"	\$590.11	\$772.31	\$735.94	\$841.59	\$717.99	\$1,006.68	\$972.39
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.40	\$2.75	\$1.50	\$2.12	\$2.07

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$13.60	\$15.57	\$10.74	\$15.12	\$14.66
5 M	\$11.28	\$14.76	\$18.40	\$21.07	\$13.74	\$19.36	\$18.80
10 M	\$17.43	\$22.81	\$30.40	\$34.82	\$21.24	\$29.97	\$29.14

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: CITRUS SPRINGS
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$22.89	\$15.38	\$15.25	\$16.29	\$15.65
Gallonge Charge per 1,000 Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$4.48 6M	\$3.01 6M	\$4.40 6M	\$7.09 6M	\$6.92 6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$22.89	\$15.38	\$15.25	\$16.29	\$15.65
3/4"	\$19.01	\$24.30	\$34.34	\$23.07	\$22.88	\$24.44	\$23.48
1"	\$31.68	\$40.52	\$57.23	\$38.45	\$38.13	\$40.73	\$39.13
1-1/2"	\$63.37	\$81.05	\$114.45	\$76.88	\$76.27	\$81.45	\$78.25
2"	\$101.39	\$129.68	\$183.12	\$123.01	\$122.02	\$130.32	\$125.20
3"	\$202.77	\$259.35	\$366.23	\$246.02	\$244.03	\$260.64	\$250.40
4"	\$316.83	\$405.24	\$572.24	\$384.41	\$381.30	\$407.25	\$391.25
6"	\$633.66	\$810.48	\$1,144.48	\$768.83	\$762.61	\$814.50	\$782.50
8"	\$1,013.85	\$1,296.75	\$1,831.16	\$1,230.12	\$1,220.17	\$1,303.20	\$1,252.00
10"	\$1,457.41	\$1,864.09	\$2,632.30	\$1,768.30	\$1,753.99	\$1,873.35	\$1,799.75
Gallonge Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$5.37 \$4.02	\$3.61 \$2.70	\$5.28 \$3.95	\$8.51 \$6.36	\$8.31 \$6.21

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$36.33	\$24.41	\$28.45	\$37.56	\$36.41
5 M	\$30.97	\$39.61	\$45.29	\$30.43	\$37.25	\$51.74	\$50.26
6 M (Maximum Bill) *	\$34.63	\$44.29	\$49.77	\$33.44	\$41.65	\$58.83	\$57.18

SSU/CRYSTAL RIVER HIGHLANDS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 177,564	\$ 0	\$ 177,564	\$(34,841)	142,723
2 LAND & LAND RIGHTS	19,202	0	19,202	2	19,204
3 NON-USED & USEFUL COMPONENTS	(37,234)	0	(37,234)	11,661	(25,573)
4 ACCUMULATED DEPRECIATION	(46,290)	0	(46,290)	6,046	(40,244)
5 CIAC	(125,851)	0	(125,851)	215	(125,636)
6 AMORTIZATION OF CIAC	38,714	0	38,714	(3,299)	35,415
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(440)	0	(440)	183	(257)
10 DEFERRED TAXES	(2,601)	0	(2,601)	244	(2,357)
11 WORKING CAPITAL ALLOWANCE	2,135	0	2,135	268	2,403
12 OTHER	0	0	0	0	0
RATE BASE	\$ 25,199	\$ 0	\$ 25,199	\$(19,521)	5,678

SSU/CRYSTAL RIVER HIGHLANDS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,401	\$ 3,624	\$ 16,025	\$ 18,086	\$ 34,111	(11,924)	22,187
OPERATING EXPENSES:						-34.96%	
2 OPERATION AND MAINTENANCE	\$ 17,084	\$ 0	\$ 17,084	\$ 2,138	\$ 19,222	\$	19,222
3 DEPRECIATION	1,925	0	1,925	(1,046)	879		879
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,320	145	1,465	765	2,230	(537)	1,693
6 INCOME TAXES	(3,873)	1,342	(2,531)	6,721	4,190	(4,393)	(203)
7 TOTAL OPERATING EXPENSES	\$ 16,456	\$ 1,487	\$ 17,943	\$ 8,578	\$ 26,521	(4,929)	21,591
8 OPERATING INCOME	\$ (4,055)	\$ 2,137	\$ (1,918)	\$ 9,508	\$ 7,590	(6,995)	596
9 RATE BASE	\$ 25,199	\$	\$ 25,199	\$	\$ 5,678	\$	\$ 5,678
RATE OF RETURN	-16.09%		-7.61%		133.68%		10.49%

104

4425

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: CRYSTAL RIVER HIGHLANDS
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$6.86	\$12.19	\$6.24	\$10.15	\$9.85
3/4"	\$7.70	\$10.08	\$10.30	\$18.28	\$9.37	\$15.22	\$14.77
1"	\$12.83	\$16.79	\$17.16	\$30.47	\$15.61	\$25.37	\$24.62
1-1/2"	\$25.66	\$33.58	\$34.31	\$60.93	\$31.22	\$50.73	\$49.24
2"	\$41.05	\$53.72	\$54.90	\$97.48	\$49.95	\$81.17	\$78.79
3"	\$82.10	\$107.45	\$109.81	\$194.97	\$99.89	\$162.34	\$157.57
4"	\$128.29	\$167.90	\$171.57	\$304.64	\$156.09	\$253.66	\$246.20
6"	\$256.57	\$335.79	\$343.15	\$609.28	\$312.17	\$507.32	\$492.41
8"	\$410.51	\$537.25	\$549.04	\$974.84	\$499.47	\$811.71	\$787.86
10"	\$590.11	\$772.31	\$789.24	\$1,401.34	\$717.99	\$1,166.83	\$1,132.54
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.57	\$4.56	\$1.50	\$2.21	\$2.15

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$14.57	\$25.87	\$10.74	\$16.76	\$16.30
5 M	\$11.28	\$14.76	\$19.71	\$34.99	\$13.74	\$21.18	\$20.61
10 M	\$17.43	\$22.81	\$32.56	\$57.79	\$21.24	\$32.20	\$31.37

SSU/DAETWYLER SHORES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 133,751	\$ 0	\$ 133,751	(8,142)	\$ 125,609
2 LAND & LAND RIGHTS	(1,709)	0	(1,709)	2,378	669
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(57,018)	0	(57,018)	5,072	(51,946)
5 CIAC	(48,130)	0	(48,130)	0	(48,130)
6 AMORTIZATION OF CIAC	29,614	0	29,614	(1,260)	28,354
7 ACQUISITION ADJUSTMENTS - NET	11,709	0	11,709	509	12,218
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(743)	0	(743)	309	(434)
10 DEFERRED TAXES	(2,299)	0	(2,299)	(278)	(2,577)
11 WORKING CAPITAL ALLOWANCE	4,890	0	4,890	(1,117)	3,773
12 OTHER	0	0	0	0	0
RATE BASE	\$ 70,066	\$ 0	\$ 70,066	(2,529)	\$ 67,536

SSU/DAETWYLER SHORES
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 28,199	\$ 8,584	\$ 36,783	(359)	\$ 36,424	\$ 10,997	47,421
OPERATING EXPENSES:						30.19%	
2 OPERATION AND MAINTENANCE	\$ 39,123	\$ 0	\$ 39,123	(8,936)	\$ 30,187	\$	30,187
3 DEPRECIATION	4,523	0	4,523	(521)	4,002		4,002
4 AMORTIZATION	509	0	509	0	509		509
5 TAXES OTHER THAN INCOME	3,994	386	4,380	(240)	4,140	495	4,635
6 INCOME TAXES	(9,304)	3,162	(6,142)	3,648	(2,494)	4,051	1,557
7 TOTAL OPERATING EXPENSES	\$ 38,845	\$ 3,548	\$ 42,393	(6,049)	\$ 36,344	\$ 4,546	40,890
8 OPERATING INCOME	\$ (10,646)	\$ 5,036	\$ (5,610)	\$ 5,690	\$ 80	\$ 6,451	6,531
9 RATE BASE	\$ 70,066	\$	70,066	\$	67,536	\$	67,536
RATE OF RETURN	-15.19%		-8.01%		0.12%		9.67%

107

4428

RATE SCHEDULE
WATER

SOUTHERN STATES UTILITIES, INC.
SYSTEM: DAETWYLER SHORES
COUNTY: ORANGE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential & General Service</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$8.64	\$7.51	\$6.24	\$12.03	\$11.73
3/4"	\$7.70	\$10.08	\$12.97	\$11.27	\$9.37	\$18.05	\$17.60
1"	\$12.83	\$16.79	\$21.61	\$18.79	\$15.61	\$30.08	\$29.33
1-1/2"	\$25.66	\$33.58	\$43.20	\$37.56	\$31.22	\$60.16	\$58.67
2"	\$41.05	\$53.72	\$69.12	\$60.10	\$49.95	\$96.26	\$93.87
3"	\$82.10	\$107.45	\$138.23	\$120.19	\$99.89	\$192.51	\$187.74
4"	\$128.29	\$167.90	\$215.99	\$187.80	\$156.09	\$300.80	\$293.34
6"	\$256.57	\$335.79	\$431.97	\$375.60	\$312.17	\$601.60	\$586.69
8"	\$410.51	\$537.25	\$691.16	\$600.96	\$499.47	\$962.55	\$938.70
10"	\$590.11	\$772.31	\$993.54	\$863.87	\$717.99	\$1,383.67	\$1,349.38
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.11	\$1.84	\$1.50	\$1.84	\$1.79

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$14.97	\$13.03	\$10.74	\$17.56	\$17.11
5 M	\$11.28	\$14.76	\$19.19	\$16.71	\$13.74	\$21.25	\$20.69
10 M	\$17.43	\$22.81	\$29.74	\$25.91	\$21.24	\$30.48	\$29.64

SSU/DEEP CREEK
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 4,856,460	\$ 0	\$ 4,856,460	(\$ 148,666)	4,707,794
2 LAND & LAND RIGHTS	9,307	0	9,307	77	9,384
3 NON-USED & USEFUL COMPONENTS	(1,381,687)	0	(1,381,687)	(94,191)	(1,475,878)
4 ACCUMULATED DEPRECIATION	(1,546,937)	0	(1,546,937)	141,784	(1,405,153)
5 CIAC	(543,100)	(36,550)	(579,650)	(13,325)	(592,975)
6 AMORTIZATION OF CIAC	114,598	0	114,598	(17,955)	96,643
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(17,539)	0	(17,539)	7,288	(10,251)
10 DEFERRED TAXES	(87,813)	0	(87,813)	30,383	(57,430)
11 WORKING CAPITAL ALLOWANCE	175,312	0	175,312	(155,567)	19,745
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,578,601	\$ (36,550)	\$ 1,542,051	(\$ 250,172)	1,291,879

SSU/DEEP CREEK
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 9,113,298	\$ 0	\$ 9,113,298	(\$ 330,515)	8,782,783
2 LAND	12,280	0	12,280	(2,734)	9,546
3 NON-USED & USEFUL COMPONENTS	180,042	0	180,042	177,546	357,588
4 ACCUMULATED DEPRECIATION	(2,754,927)	0	(2,754,927)	227,163	(2,527,764)
5 CIAC	(9,499,375)	(30,458)	(9,529,833)	(14,144)	(9,543,977)
6 AMORTIZATION OF CIAC	2,768,554	0	2,768,554	(216,449)	2,552,105
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(17,842)	0	(17,842)	7,414	(10,428)
10 DEFERRED TAXES	(171,712)	0	(171,712)	(1,925)	(173,637)
11 WORKING CAPITAL ALLOWANCE	205,362	0	205,362	(196,911)	8,451
12 CONSTRUCTION WORK IN PROGRESS	0	194,780	194,780	350,554	545,334
RATE BASE	\$ (164,322)	\$ 164,322	\$ 0	\$ 0	0

SSU/DEEP CREEK
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,532,334	\$ 467,597	\$ 1,999,931	\$(514,949)	\$ 1,484,982	\$ 6,357	\$ 1,491,339
OPERATING EXPENSES:						0.43%	
2 OPERATION AND MAINTENANCE	\$ 1,402,499	\$ 0	\$ 1,402,499	\$(275,743)	\$ 1,126,756	\$	\$ 1,126,756
3 DEPRECIATION	91,681	0	91,681	(12,853)	78,828		78,828
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	168,401	652	169,053	(31,366)	137,687	286	137,973
6 INCOME TAXES	(89,841)	180,837	90,996	(70,545)	20,451	2,342	22,793
7 TOTAL OPERATING EXPENSES	\$ 1,572,739	\$ 181,489	\$ 1,754,228	\$(390,507)	\$ 1,363,722	\$ 2,628	\$ 1,366,350
8 OPERATING INCOME	\$ (40,405)	\$ 286,108	\$ 245,703	\$(124,442)	\$ 121,260	\$ 3,729	\$ 124,989
9 RATE BASE	\$ 1,578,601	\$	\$ 1,542,051	\$	\$ 1,291,879	\$	\$ 1,291,879
RATE OF RETURN	-2.56%		15.93%		9.39%		9.67%

111

4432

SSU/DEEP CREEK
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,745,885	\$ 487,637	\$ 2,233,522	\$(541,028)	\$ 1,692,494	\$(369,521)	1,322,973
OPERATING EXPENSES						-21.83%	
2 OPERATION AND MAINTENANCE	\$ 1,642,893	\$ 0	\$ 1,642,893	\$(454,075)	\$ 1,188,818	\$	1,188,818
3 DEPRECIATION	18,517	0	18,517	(9,037)	9,480		9,480
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	199,712	1,446	201,158	(35,739)	165,419	(16,628)	148,791
6 INCOME TAXES	(57,853)	184,347	126,494	(14,481)	112,013	(136,128)	(24,116)
7 TOTAL OPERATING EXPENSES	\$ 1,803,269	\$ 185,793	\$ 1,989,062	\$(513,332)	\$ 1,475,730	\$(152,757)	1,322,973
8 OPERATING INCOME	\$ (57,384)	\$ 301,844	\$ 244,460	\$(27,696)	\$ 216,764	\$(216,764)	0
9 RATE BASE	\$ (164,322)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
RATE OF RETURN	34.92%		0.00%		0.00%		0.00%

112

4433

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: DEEP CREEK
COUNTY: CHARLOTTE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service & Multi-Family							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$13.69	\$17.92	\$13.94	\$15.61	\$16.66	\$13.75	\$13.75
3/4"	\$13.69	\$17.92	\$13.94	\$15.61	\$16.66	\$13.75	\$13.75
1"	\$34.21	\$44.77	\$34.84	\$39.00	\$41.62	\$34.36	\$34.36
1-1/2"	\$68.43	\$89.56	\$69.70	\$78.00	\$83.26	\$68.72	\$68.72
2"	\$109.50	\$143.31	\$111.53	\$124.82	\$133.23	\$109.97	\$109.97
3"	\$219.00	\$286.62	\$223.05	\$249.64	\$266.46	\$219.94	\$219.94
4"	\$342.19	\$447.84	\$348.52	\$390.06	\$416.34	\$343.66	\$343.66
6"	\$684.36	\$895.66	\$697.02	\$780.10	\$832.66	\$687.30	\$687.30
8"	\$684.36	\$895.66	\$697.02	\$780.10	\$832.66	\$687.30	\$687.30
10"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gallonge Charge per 1,000	\$4.12	\$1.61	\$4.20	\$4.70	\$5.01	\$4.14	\$4.14

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$26.05	\$22.75	\$26.54	\$29.71	\$31.69	\$26.16	\$26.16
5 M	\$34.29	\$25.97	\$34.94	\$39.11	\$41.71	\$34.44	\$34.44
10 M	\$54.89	\$34.02	\$55.94	\$62.61	\$66.76	\$55.13	\$55.13

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: DEEP CREEK
COUNTY: CHARLOTTE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$19.40	\$24.81	\$15.16	\$22.72	\$23.35	\$19.40	\$19.40
Gallonge Charge per 1,000	\$3.97	\$5.08	\$3.10	\$4.65	\$4.75	\$3.97	\$3.97
Gallonge Cap *	10M	10M	10M	10M	10M	10M	10M
General & Multi-family Service - GS, MF							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$19.40	\$24.81	\$15.16	\$22.72	\$23.35	\$19.40	\$19.40
3/4"	\$19.40	\$24.81	\$15.16	\$22.72	\$23.35	\$19.40	\$19.40
1"	\$48.52	\$62.06	\$37.93	\$56.82	\$58.39	\$48.52	\$48.52
1-1/2"	\$97.02	\$124.09	\$75.84	\$113.62	\$116.76	\$97.02	\$97.02
2"	\$155.25	\$198.57	\$121.36	\$181.81	\$186.84	\$155.25	\$155.25
3"	\$310.50	\$397.14	\$242.72	\$363.63	\$373.69	\$310.50	\$310.50
4"	\$485.17	\$620.55	\$379.26	\$568.18	\$583.90	\$485.17	\$485.17
6"	\$970.31	\$1,241.07	\$758.49	\$1,136.33	\$1,167.77	\$970.31	\$970.31
8"	\$970.31	\$1,241.07	\$758.49	\$1,136.33	\$1,167.77	\$970.31	\$970.31
10"	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gallonge Charge per 1,000	\$4.75	\$6.08	\$3.71	\$5.56	\$5.72	\$4.75	\$4.75
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$31.31	\$40.05	\$24.46	\$36.67	\$37.60	\$31.31	\$31.31
5 M	\$39.25	\$50.21	\$30.66	\$45.97	\$47.10	\$39.25	\$39.25
10 M (Maximum Bill) *	\$59.10	\$75.61	\$46.16	\$69.22	\$70.85	\$59.10	\$59.10

SSU/DELTONA LAKES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 21,288,064	\$ 0	\$ 21,288,064	(2,351,148)	\$ 18,936,916
2 LAND & LAND RIGHTS	146,948	0	146,948	1,599	148,547
3 NON-USED & USEFUL COMPONENTS	(915,391)	0	(915,391)	19,019	(896,372)
4 ACCUMULATED DEPRECIATION	(5,751,731)	0	(5,751,731)	730,436	(5,021,295)
5 CIAC	(8,444,843)	(125,121)	(8,569,964)	326,669	(8,243,295)
6 AMORTIZATION OF CIAC	1,751,747	0	1,751,747	(248,881)	1,502,866
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(135,725)	0	(135,725)	56,396	(79,329)
10 DEFERRED TAXES	1,019,153	0	1,019,153	(588,673)	430,480
11 WORKING CAPITAL ALLOWANCE	387,892	0	387,892	(32,822)	355,070
12 OTHER	0	0	0	0	0
RATE BASE	\$ 9,346,114	\$ (125,121)	\$ 9,220,993	\$ (2,087,405)	\$ 7,133,588

SSU/DELTONA LAKES
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 14,609,589	\$ 0	\$ 14,609,589	(\$ 1,356,476)	13,253,113
2 LAND	307,170	0	307,170	121	307,291
3 NON-USED & USEFUL COMPONENTS	(268,974)	0	(268,974)	(36,861)	(305,835)
4 ACCUMULATED DEPRECIATION	(3,586,679)	0	(3,586,679)	616,920	(2,969,759)
5 CIAC	(686,347)	0	(686,347)	13,649	(672,698)
6 AMORTIZATION OF CIAC	226,951	0	226,951	(26,490)	200,461
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(27,431)	0	(27,431)	11,398	(16,033)
10 DEFERRED TAXES	(258,620)	0	(258,620)	40,321	(218,299)
11 WORKING CAPITAL ALLOWANCE	123,864	0	123,864	8,196	132,060
12 OTHER	0	0	0	0	0
RATE BASE	\$ 10,439,523	\$ 0	\$ 10,439,523	(\$ 729,222)	9,710,301

SSU/DELTONA LAKES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 5,182,614	\$ 1,560,240	\$ 6,742,854	\$ (2,310,061)	\$ 4,432,793	\$ 216,193	\$ 4,648,986
OPERATING EXPENSES:						4.88%	
2 OPERATION AND MAINTENANCE	\$ 3,103,138	\$ 0	\$ 3,103,138	\$ (262,579)	\$ 2,840,559	\$	\$ 2,840,559
3 DEPRECIATION	617,428	0	617,428	(102,240)	515,188		515,188
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	470,378	90,126	560,504	(124,194)	436,310	9,729	446,039
6 INCOME TAXES	161,691	569,534	731,225	(653,563)	77,662	79,644	157,306
7 TOTAL OPERATING EXPENSES	\$ 4,352,635	\$ 659,660	\$ 5,012,295	\$ (1,142,576)	\$ 3,869,719	\$ 89,372	\$ 3,959,091
8 OPERATING INCOME	\$ 829,979	\$ 1,319,320	\$ 1,730,559	\$ (1,167,485)	\$ 563,074	\$ 126,821	\$ 689,894
9 RATE BASE	\$ 9,346,114	\$	\$ 9,220,993	\$	\$ 7,133,588	\$	\$ 7,133,588
RATE OF RETURN	8.88%		18.77%		7.89%		9.67%

117

4438

SSU/DELTONA LAKES
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1994	UTILITY ADJUSTMENTS	TEST YEAR PER UTILITY 1994	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,784,717	\$ 497,682	\$ 2,282,399	\$ 86,122	\$ 2,368,521	\$ 844,046	3,212,567
OPERATING EXPENSES						35.64%	
2 OPERATION AND MAINTENANCE	\$ 990,916	\$ 0	\$ 990,916	\$ 65,567	\$ 1,056,483	\$	1,056,483
3 DEPRECIATION	652,422	0	652,422	(82,740)	569,682		569,682
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	364,266	17,830	382,096	(15,720)	366,376	37,982	404,358
6 INCOME TAXES	(315,959)	185,103	(130,856)	62,871	(67,985)	310,939	242,954
7 TOTAL OPERATING EXPENSES	\$ 1,691,645	\$ 202,933	\$ 1,894,578	\$ 29,978	\$ 1,924,556	\$ 348,921	2,273,477
8 OPERATING INCOME	\$ 93,072	\$ 294,749	\$ 387,821	\$ 56,144	\$ 443,965	\$ 495,125	939,090
9 RATE BASE	\$ 10,439,523	\$ 10,439,523	\$ 10,439,523	\$ 9,710,301	\$ 9,710,301	\$ 9,710,301	\$ 9,710,301
RATE OF RETURN	0.89%		3.71%		4.57%		9.67%

118

4439

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: DELTONA
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Motor Size:							
5/8"x3/4"	\$5.13	\$6.71	\$4.47	\$4.83	\$6.24	\$6.38	\$6.08
3/4"	\$7.70	\$10.08	\$6.70	\$7.25	\$9.37	\$9.57	\$9.12
1"	\$12.83	\$16.79	\$11.16	\$12.08	\$15.61	\$15.94	\$15.20
1 - 1/2"	\$25.66	\$33.58	\$22.33	\$24.17	\$31.22	\$31.89	\$30.40
2"	\$41.05	\$53.72	\$35.73	\$38.67	\$49.95	\$51.02	\$48.63
3"	\$82.10	\$107.45	\$71.46	\$77.33	\$99.89	\$102.04	\$97.27
4"	\$128.29	\$167.90	\$111.65	\$120.83	\$156.09	\$159.44	\$151.98
6"	\$256.57	\$335.79	\$223.30	\$241.66	\$312.17	\$318.87	\$303.96
8"	\$410.51	\$537.25	\$357.28	\$386.65	\$499.47	\$510.19	\$486.34
10"	\$590.11	\$772.31	\$513.59	\$555.82	\$717.99	\$733.40	\$699.12
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.22	\$1.32	\$1.50	\$1.09	\$1.04

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$8.13	\$8.79	\$10.74	\$9.66	\$9.20
5 M	\$11.28	\$14.76	\$10.57	\$11.43	\$13.74	\$11.85	\$11.28
10 M	\$17.43	\$22.81	\$16.67	\$18.03	\$21.24	\$17.32	\$16.49

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: DELTONA
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$18.41	\$15.77	\$15.25	\$21.25	\$22.08
Gallonge Charge per 1,000 Gallonge Cap *							
	\$3.66	\$4.68	\$7.80	\$6.69	\$4.40	\$6.95	\$7.20
	6M	6M	6M	6M	6M	6M	6M
General Service – GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$18.41	\$15.77	\$15.25	\$21.25	\$22.08
3/4"	\$19.01	\$24.30	\$27.61	\$23.67	\$22.88	\$31.88	\$33.12
1"	\$31.68	\$40.52	\$46.02	\$39.44	\$38.13	\$53.13	\$55.20
1 – 1/2"	\$63.37	\$81.05	\$92.03	\$78.87	\$76.27	\$106.25	\$110.40
2"	\$101.39	\$129.68	\$147.24	\$126.20	\$122.02	\$170.00	\$176.64
3"	\$202.77	\$259.35	\$294.49	\$252.40	\$244.03	\$340.00	\$353.28
4"	\$316.83	\$405.24	\$460.14	\$394.37	\$381.30	\$531.25	\$552.00
6"	\$633.66	\$810.48	\$920.27	\$788.74	\$762.61	\$1,062.50	\$1,104.00
8"	\$1,013.85	\$1,296.75	\$1,472.43	\$1,261.98	\$1,220.17	\$1,700.00	\$1,766.40
10"	\$1,457.41	\$1,864.09	\$2,116.62	\$1,814.09	\$1,753.99	\$2,443.75	\$2,539.20
Gallonge Charge per 1,000 (Per 100 cubic ft)							
	\$4.39	\$5.61	\$9.36	\$8.02	\$5.28	\$8.35	\$8.64
	\$3.28	\$4.20	\$7.00	\$6.00	\$3.95	\$6.24	\$6.47

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$41.81	\$35.84	\$28.45	\$42.11	\$43.69
5 M	\$30.97	\$39.61	\$57.41	\$49.22	\$37.25	\$56.02	\$58.09
6 M (Maximum Bill) *	\$34.63	\$44.29	\$65.21	\$55.91	\$41.65	\$62.98	\$65.30

SSU/DOL RAY MANOR
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 117,589	\$ 0	\$ 117,589	(4,892)	112,697
2 LAND & LAND RIGHTS	206	0	206	2	208
3 NON-USED & USEFUL COMPONENTS	(6,709)	0	(6,709)	14	(6,695)
4 ACCUMULATED DEPRECIATION	(47,241)	0	(47,241)	4,196	(43,045)
5 CIAC	(11,326)	0	(11,326)	0	(11,326)
6 AMORTIZATION OF CIAC	8,818	0	8,818	(372)	8,446
7 ACQUISITION ADJUSTMENTS - NET	6,886	0	6,886	447	7,333
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(356)	0	(356)	148	(208)
10 DEFERRED TAXES	(2,158)	0	(2,158)	(237)	(2,395)
11 WORKING CAPITAL ALLOWANCE	3,230	0	3,230	517	3,747
12 OTHER	0	0	0	0	0
RATE BASE	\$ 68,939	\$ 0	\$ 68,939	(177)	68,762

SSU/DOL RAY MANOR
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 21,085	\$ 6,389	\$ 27,474	\$ 4,859	\$ 32,333	\$ 14,199	46,532
OPERATING EXPENSES:						43.92%	
2 OPERATION AND MAINTENANCE	\$ 25,841	\$ 0	\$ 25,841	\$ 4,137	\$ 29,978	\$	29,978
3 DEPRECIATION	3,664	0	3,664	(273)	3,391		3,391
4 AMORTIZATION	385	0	385	(1)	384		384
5 TAXES OTHER THAN INCOME	3,973	65	4,038	(175)	3,863	639	4,502
6 INCOME TAXES	(6,486)	2,440	(4,046)	442	(3,604)	5,231	1,627
7 TOTAL OPERATING EXPENSES	\$ 27,377	\$ 2,505	\$ 29,882	\$ 4,130	\$ 34,012	\$ 5,870	39,882
8 OPERATING INCOME	\$ (6,292)	\$ 3,884	\$ (2,408)	\$ 729	\$ (1,679)	\$ 8,329	6,650
9 RATE BASE	\$ 68,939	\$	\$ 68,939	\$	\$ 68,762	\$	68,762
RATE OF RETURN	-9.13%		-3.49%		-2.44%		9.67%

122

4443

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: DOL RAY MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & Multi-Family							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$17.08	\$13.42	\$6.24	\$21.11	\$20.81
3/4"	\$7.70	\$10.08	\$25.63	\$20.13	\$9.37	\$31.67	\$31.22
1"	\$12.83	\$16.79	\$42.71	\$33.55	\$15.61	\$52.78	\$52.03
1-1/2"	\$25.66	\$33.58	\$85.40	\$67.08	\$31.22	\$105.55	\$104.06
2"	\$41.05	\$53.72	\$136.64	\$107.33	\$49.95	\$168.88	\$166.50
3"	\$82.10	\$107.45	\$273.29	\$214.67	\$99.89	\$337.76	\$332.99
4"	\$128.29	\$167.90	\$427.02	\$335.42	\$156.09	\$527.75	\$520.30
6"	\$256.57	\$335.79	\$854.03	\$670.83	\$312.17	\$1,055.50	\$1,040.60
8"	\$410.51	\$537.25	\$1,366.45	\$1,073.33	\$499.47	\$1,688.80	\$1,664.95
10"	\$590.11	\$772.31	\$1,964.27	\$1,542.91	\$717.99	\$2,427.66	\$2,393.37
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.32	\$1.82	\$1.50	\$2.13	\$2.07

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$24.04	\$18.88
5 M	\$11.28	\$14.76	\$28.68	\$22.52
10 M	\$17.43	\$22.81	\$40.28	\$31.62

SSU/DRUID HILLS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 417,039	\$ 0	\$ 417,039	(\$ 19,280)	397,759
2 LAND & LAND RIGHTS	854	0	854	7	861
3 NON-USED & USEFUL COMPONENTS	(2,399)	0	(2,399)	(267)	(2,666)
4 ACCUMULATED DEPRECIATION	(141,590)	0	(141,590)	15,968	(125,622)
5 CIAC	(44,771)	0	(44,771)	37	(44,734)
6 AMORTIZATION OF CIAC	33,310	0	33,310	(1,587)	31,723
7 ACQUISITION ADJUSTMENTS - NET	13,909	0	13,909	902	14,811
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,479)	0	(1,479)	614	(865)
10 DEFERRED TAXES	(7,553)	0	(7,553)	(614)	(8,167)
11 WORKING CAPITAL ALLOWANCE	5,990	0	5,990	804	6,794
12 OTHER	0	0	0	0	0
RATE BASE	\$ 273,310	\$ 0	\$ 273,310	(\$ 3,416)	269,894

SSU/DRUID HILLS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 71,655	\$ 21,873	\$ 93,528	(12,750)	\$ 80,778	\$ 35,399	116,177
OPERATING EXPENSES:						43.82%	
2 OPERATION AND MAINTENANCE	\$ 47,917	\$ 0	\$ 47,917	\$ 6,434	\$ 54,351	\$	54,351
3 DEPRECIATION	15,828	0	15,828	(1,270)	14,558		14,558
4 AMORTIZATION	895	0	895	(1)	894		894
5 TAXES OTHER THAN INCOME	12,327	884	13,211	(1,042)	12,169	1,593	13,762
6 INCOME TAXES	(8,133)	8,097	(36)	(6,495)	(6,531)	13,041	6,510
7 TOTAL OPERATING EXPENSES	\$ 68,834	\$ 8,981	\$ 77,815	(2,374)	\$ 75,441	\$ 14,633	90,075
8 OPERATING INCOME	\$ 2,821	\$ 12,892	\$ 15,713	(10,376)	\$ 5,337	\$ 20,765	26,102
9 RATE BASE	\$ 273,310	\$	273,310		\$ 269,894	\$	269,894
RATE OF RETURN	1.03%		5.75%		1.98%		9.67%

125

4446

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: DRUID HILLS
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & Multi-Family							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$9.47	\$7.43	\$6.24	\$11.90	\$11.60
3/4"	\$7.70	\$10.08	\$14.21	\$11.15	\$9.37	\$17.85	\$17.40
1"	\$12.83	\$16.79	\$23.68	\$18.58	\$15.61	\$29.75	\$29.00
1-1/2"	\$25.66	\$33.58	\$47.36	\$37.16	\$31.22	\$59.50	\$58.01
2"	\$41.05	\$53.72	\$75.78	\$59.46	\$49.95	\$95.20	\$92.81
3"	\$82.10	\$107.45	\$151.57	\$118.91	\$99.89	\$190.40	\$185.63
4"	\$128.29	\$167.90	\$236.82	\$185.80	\$156.09	\$297.49	\$290.04
6"	\$256.57	\$335.79	\$473.65	\$371.61	\$312.17	\$594.99	\$580.08
8"	\$410.51	\$537.25	\$757.83	\$594.57	\$499.47	\$951.98	\$928.13
10"	\$590.11	\$772.31	\$1,089.38	\$854.70	\$717.99	\$1,368.48	\$1,334.19
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.03	\$1.60	\$1.50	\$1.85	\$1.80

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$15.56	\$12.23	\$10.74	\$17.46	\$17.00
5 M	\$11.28	\$14.76	\$19.62	\$15.43	\$13.74	\$21.17	\$20.60
10 M	\$17.43	\$22.81	\$29.77	\$23.43	\$21.24	\$30.44	\$29.60

SSU/EAST LAKE HARRIS ESTATES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 312,523	\$ 0	\$ 312,523	\$(250,412)	62,111
2 LAND & LAND RIGHTS	1,147	0	1,147	5	1,152
3 NON-USED & USEFUL COMPONENTS	0	0	0	(201)	(201)
4 ACCUMULATED DEPRECIATION	(33,454)	0	(33,454)	5,524	(27,930)
5 CIAC	(5,029)	0	(5,029)	150	(4,879)
6 AMORTIZATION OF CIAC	1,700	0	1,700	(153)	1,547
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,028)	0	(1,028)	427	(601)
10 DEFERRED TAXES	(4,926)	0	(4,926)	4,054	(872)
11 WORKING CAPITAL ALLOWANCE	3,079	0	3,079	(85)	2,994
12 OTHER	0	0	0	0	0
RATE BASE	\$ 274,012	\$ 0	\$ 274,012	\$(240,691)	33,321

SSU/EAST LAKE HARRIS ESTATES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495--WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 17,871	\$ 5,438	\$ 23,309	\$ 6,612	\$ 29,921	\$ 5,997	35,918
OPERATING EXPENSES:						20.04%	
2 OPERATION AND MAINTENANCE	\$ 24,636	\$ 0	\$ 24,636	(\$ 687)	\$ 23,949	\$	23,949
3 DEPRECIATION	11,695	0	11,695	(8,032)	3,663		3,663
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,696	245	3,941	105	4,046	270	4,316
6 INCOME TAXES	(14,454)	2,003	(12,451)	11,009	(1,442)	2,209	767
7 TOTAL OPERATING EXPENSES	\$ 25,573	\$ 2,248	\$ 27,821	\$ 2,395	\$ 30,216	\$ 2,479	32,695
8 OPERATING INCOME	\$ (7,702)	\$ 3,190	(\$ 4,512)	\$ 4,217	(\$ 295)	\$ 3,518	3,222
9 RATE BASE	\$ 274,012	\$	274,012	\$	33,321	\$	33,321
RATE OF RETURN	-2.81%		-1.65%		-0.89%		9.67%

128

4449

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: EAST LAKE HARRIS ESTATES
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$9.69	\$9.15	\$6.24	\$7.15	\$6.85
3/4"	\$7.70	\$10.08	\$14.54	\$13.74	\$9.37	\$10.72	\$10.27
1"	\$12.83	\$16.79	\$24.23	\$22.89	\$15.61	\$17.87	\$17.12
1-1/2"	\$25.66	\$33.58	\$48.45	\$45.77	\$31.22	\$35.74	\$34.25
2"	\$41.05	\$53.72	\$77.52	\$73.23	\$49.95	\$57.19	\$54.80
3"	\$82.10	\$107.45	\$155.05	\$146.45	\$99.89	\$114.37	\$109.60
4"	\$128.29	\$167.90	\$242.27	\$228.83	\$156.09	\$178.70	\$171.25
6"	\$256.57	\$335.79	\$484.53	\$457.67	\$312.17	\$357.41	\$342.50
8"	\$410.51	\$537.25	\$775.25	\$732.27	\$499.47	\$571.85	\$548.00
10"	\$590.11	\$772.31	\$1,114.42	\$1,052.64	\$717.99	\$822.03	\$787.75
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.81	\$2.66	\$1.50	\$3.93	\$3.88

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$6.82	\$11.54	\$18.12	\$17.13	\$10.74	\$18.94	\$18.48
5 M	\$11.28	\$14.76	\$23.74	\$22.45	\$13.74	\$26.79	\$26.23
10 M	\$17.43	\$22.81	\$37.79	\$35.75	\$21.24	\$46.44	\$45.61

SSU/ENTERPRISE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 273,711	\$ 0	\$ 273,711	(12,860)	260,851
2 LAND & LAND RIGHTS	6,587	0	6,587	6	6,593
3 NON-USED & USEFUL COMPONENTS	1,575	0	1,575	1,219	2,794
4 ACCUMULATED DEPRECIATION	(131,735)	0	(131,735)	9,529	(122,206)
5 CIAC	(229,170)	0	(229,170)	1,375	(227,795)
6 AMORTIZATION OF CIAC	95,852	0	95,852	(6,510)	89,342
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,295)	0	(1,295)	538	(757)
10 DEFERRED TAXES	(1,039)	0	(1,039)	596	(443)
11 WORKING CAPITAL ALLOWANCE	6,636	0	6,636	(5,178)	1,458
12 OTHER	0	0	0	0	0
RATE BASE	\$ 21,122	\$ 0	\$ 21,122	(11,285)	9,837

SSU/ENTERPRISE
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 114,615	\$ 0	\$ 114,615	(\$ 6,303)	108,312
2 LAND	3,193	0	3,193	(116)	3,077
3 NON-USED & USEFUL COMPONENTS	(7,461)	0	(7,461)	(2,193)	(9,654)
4 ACCUMULATED DEPRECIATION	(70,781)	0	(70,781)	5,561	(65,220)
5 CIAC	(63,955)	0	(63,955)	0	(63,955)
6 AMORTIZATION OF CIAC	54,259	0	54,259	(3,612)	50,647
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(760)	0	(760)	316	(444)
10 DEFERRED TAXES	(1,913)	0	(1,913)	(277)	(2,190)
11 WORKING CAPITAL ALLOWANCE	5,907	0	5,907	(5,547)	360
12 OTHER	0	0	0	0	0
RATE BASE	\$ 33,104	\$ 0	\$ 33,104	(\$ 12,171)	20,933

SSU/ENTERPRISE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 69,832	\$ 21,180	\$ 91,012	\$(21,252)	\$ 69,760	\$(40,643)	29,117
OPERATING EXPENSES:						-58.26%	
2 OPERATION AND MAINTENANCE	\$ 53,090	\$ 0	\$ 53,090	\$(30,356)	\$ 22,734	\$	22,734
3 DEPRECIATION	4,192	0	4,192	(849)	3,343		3,343
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,622	936	5,558	(1,329)	4,229	(1,829)	2,400
6 INCOME TAXES	2,148	7,810	9,958	4,621	14,579	(14,972)	(393)
7 TOTAL OPERATING EXPENSES	\$ 64,052	\$ 8,746	\$ 72,798	\$(27,913)	\$ 44,885	\$(16,801)	28,084
8 OPERATING INCOME	\$ 5,780	\$ 12,434	\$ 18,214	\$ 6,661	\$ 24,875	\$(23,841)	1,033
9 RATE BASE	\$ 21,122	\$	21,122	\$	9,837	\$	9,837
RATE OF RETURN	27.36%		86.23%		252.87%		10.50%

132

4453

SSU/ENTERPRISE
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 49,198	\$ 13,731	\$ 62,929	(15,721)	\$ 47,208	\$ 29,314	76,522
OPERATING EXPENSES							62.10%
2 OPERATION AND MAINTENANCE	\$ 47,253	0	\$ 47,253	20,661	\$ 67,914	\$	67,914
3 DEPRECIATION	1,705	0	1,705	(710)	995		995
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,654	584	4,238	(250)	3,988	1,319	5,307
6 INCOME TAXES	(2,171)	5,071	2,900	(13,418)	(10,518)	10,799	281
7 TOTAL OPERATING EXPENSES	\$ 50,441	\$ 5,655	\$ 56,096	6,283	\$ 62,379	\$ 12,118	74,497
8 OPERATING INCOME	\$ (1,243)	\$ 8,076	\$ 6,833	(22,004)	(15,171)	\$ 17,196	2,025
9 RATE BASE	\$ 33,104	\$	\$ 33,104	\$	\$ 20,933	\$	\$ 20,933
RATE OF RETURN	-3.75%		20.64%		-72.47%		9.67%

133

4454

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: ENTERPRISE
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternative Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$8.58	\$11.23	\$3.51	\$9.78	\$10.44	\$8.58	\$8.58
3/4"	\$8.58	\$11.23	\$3.51	\$9.78	\$10.44	\$8.58	\$8.58
1"	\$21.43	\$28.05	\$8.78	\$24.43	\$26.07	\$21.43	\$21.43
1-1/2"	\$42.87	\$56.11	\$17.56	\$48.87	\$52.16	\$42.87	\$42.87
2"	\$68.58	\$89.75	\$28.09	\$78.17	\$83.44	\$68.58	\$68.58
3"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gallonage Charge per 1,000	\$2.21	\$2.89	\$0.91	\$2.52	\$2.69	\$2.21	\$2.21

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$15.21	\$19.90	\$6.24	\$17.34	\$18.51	\$15.21	\$15.21
5 M	\$19.63	\$25.68	\$8.06	\$22.38	\$23.89	\$19.63	\$19.63
10 M	\$30.68	\$40.13	\$12.61	\$34.98	\$37.34	\$30.68	\$30.68

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: ENTERPRISE
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$13.11	\$16.77	\$21.57	\$15.35	\$15.78	\$21.25	\$21.25
Gallage Charge per 1,000							
Gallage Cap *	\$3.01 10M	\$3.85 10M	\$4.95 10M	\$3.53 10M	\$3.62 10M	\$4.88 10M	\$4.88 10M
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$22.14	\$28.32	\$36.42	\$25.94	\$26.64	\$35.89	\$35.89
5 M	\$28.16	\$36.02	\$46.32	\$33.00	\$33.88	\$45.65	\$45.65
10 M (Maximum Bill) *	\$43.21	\$55.27	\$71.07	\$50.65	\$51.98	\$70.04	\$70.04

SSU/FERN PARK
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 167,103	\$ 0	\$ 167,103	(\$ 25,553)	141,550
2 LAND & LAND RIGHTS	1,406	0	1,406	5	1,411
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(59,405)	0	(59,405)	3,315	(56,090)
5 CIAC	(18,450)	0	(18,450)	37	(18,413)
6 AMORTIZATION OF CIAC	9,971	0	9,971	(620)	9,351
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,069)	0	(1,069)	444	(625)
10 DEFERRED TAXES	(2,807)	0	(2,807)	191	(2,616)
11 WORKING CAPITAL ALLOWANCE	3,819	0	3,819	(9)	3,811
12 OTHER	0	0	0	0	0
RATE BASE	\$ 100,568	\$ 0	\$ 100,568	(\$ 22,190)	78,379

SSU/FERN PARK
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 33,252	\$ 9,936	\$ 43,188	\$ 557	\$ 43,745	\$ 6,357	50,102
OPERATING EXPENSES:						14.53%	
2 OPERATION AND MAINTENANCE	\$ 30,551	\$ 0	\$ 30,551	(\$ 67)	\$ 30,484	\$	30,484
3 DEPRECIATION	6,898	0	6,898	(1,114)	5,784		5,784
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,837	447	4,284	(134)	4,150	286	4,436
6 INCOME TAXES	(5,363)	3,660	(1,703)	1,179	(524)	2,342	1,818
7 TOTAL OPERATING EXPENSES	\$ 35,923	\$ 4,107	\$ 40,030	(\$ 136)	\$ 39,894	\$ 2,628	42,522
8 OPERATING INCOME	\$ (2,671)	\$ 5,829	\$ 3,158	\$ 693	\$ 3,851	\$ 3,729	7,580
9 RATE BASE	\$ 100,568	\$ 100,568	\$ 100,568	\$ 78,379	\$ 78,379		78,379
RATE OF RETURN	-2.66%		3.14%		4.91%		9.67%

137

4458

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FERN PARK
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$6.43	\$6.35	\$6.24	\$9.12	\$8.82
3/4"	\$7.70	\$10.08	\$9.65	\$9.53	\$9.37	\$13.68	\$13.23
1"	\$12.83	\$16.79	\$16.08	\$15.88	\$15.61	\$22.80	\$22.05
1-1/2"	\$25.66	\$33.58	\$32.15	\$31.75	\$31.22	\$45.60	\$44.11
2"	\$41.05	\$53.72	\$51.44	\$50.79	\$49.95	\$72.96	\$70.57
3"	\$82.10	\$107.45	\$102.89	\$101.59	\$99.89	\$145.91	\$141.14
4"	\$128.29	\$167.90	\$160.76	\$158.73	\$156.09	\$227.99	\$220.54
6"	\$256.57	\$335.79	\$321.53	\$317.46	\$312.17	\$455.98	\$441.07
8"	\$410.51	\$537.25	\$514.45	\$507.94	\$499.47	\$729.57	\$705.72
10"	\$590.11	\$772.31	\$739.51	\$730.16	\$717.99	\$1,048.76	\$1,014.47
Gallonage Charge per 1,000	\$1.23	\$1.61	\$2.07	\$2.04	\$1.50	\$1.80	\$1.75

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$12.64	\$12.47	\$10.74	\$14.52	\$14.06
5 M	\$11.28	\$14.76	\$16.78	\$16.55	\$13.74	\$18.12	\$17.55
10 M	\$17.43	\$22.81	\$27.13	\$26.75	\$21.24	\$27.11	\$26.28

SSU/FERN TERRACE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 134,037	\$ 0	\$ 134,037	\$(29,984)	104,053
2 LAND & LAND RIGHTS	1,168	0	1,168	3	1,171
3 NON-USED & USEFUL COMPONENTS	0	0	0	(11,598)	(11,598)
4 ACCUMULATED DEPRECIATION	(35,885)	0	(35,885)	5,129	(30,756)
5 CIAC	(10,128)	0	(10,128)	225	(9,903)
6 AMORTIZATION OF CIAC	3,646	0	3,646	(303)	3,343
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(731)	0	(731)	304	(427)
10 DEFERRED TAXES	(768)	0	(768)	(1,336)	(2,104)
11 WORKING CAPITAL ALLOWANCE	2,975	0	2,975	(261)	2,714
12 OTHER	0	0	0	0	0
RATE BASE	\$ 94,314	\$ 0	\$ 94,314	\$(37,821)	56,493

SSU/FERN TERRACE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,040	\$ 6,929	\$ 29,969	(5,330)	\$ 24,639	\$ 11,819	36,458
OPERATING EXPENSES:						47.97%	
2 OPERATION AND MAINTENANCE	\$ 23,803	0	\$ 23,803	(2,091)	\$ 21,712	\$	21,712
3 DEPRECIATION	5,841	0	5,841	(1,465)	4,376		4,376
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,296	312	3,608	(435)	3,173	532	3,705
6 INCOME TAXES	(5,900)	2,553	(3,347)	195	(3,152)	4,354	1,202
7 TOTAL OPERATING EXPENSES	\$ 27,040	\$ 2,865	\$ 29,905	(3,796)	\$ 26,109	\$ 4,886	30,995
8 OPERATING INCOME	\$ (4,000)	\$ 5,730	\$ 64	(1,534)	(1,470)	\$ 6,933	5,463
9 RATE BASE	\$ 94,314	\$	94,314	\$	56,493	\$	56,493
RATE OF RETURN	-4.24%		0.07%		-2.60%		9.67%

140

4461

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FERN TERRACE
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.44	\$5.36	\$6.24	\$9.95	\$9.66
3/4"	\$7.70	\$10.08	\$11.15	\$8.04	\$9.37	\$14.93	\$14.48
1"	\$12.83	\$16.79	\$18.59	\$13.39	\$15.61	\$24.89	\$24.14
1-1/2"	\$25.66	\$33.58	\$37.18	\$26.79	\$31.22	\$49.77	\$48.28
2"	\$41.05	\$53.72	\$59.49	\$42.86	\$49.95	\$79.63	\$77.25
3"	\$82.10	\$107.45	\$118.97	\$85.72	\$99.89	\$159.27	\$154.50
4"	\$128.29	\$167.90	\$185.90	\$133.94	\$156.09	\$248.86	\$241.41
6"	\$256.57	\$335.79	\$371.79	\$267.86	\$312.17	\$497.72	\$482.81
8"	\$410.51	\$537.25	\$594.87	\$428.60	\$499.47	\$796.35	\$772.50
10"	\$590.11	\$772.31	\$855.13	\$616.12	\$717.99	\$1,144.75	\$1,110.47
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.12	\$1.53	\$1.50	\$1.75	\$1.70

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$13.80	\$9.95	\$10.74	\$15.21	\$14.75
5 M	\$11.28	\$14.76	\$18.04	\$13.01	\$13.74	\$18.71	\$18.14
10 M	\$17.43	\$22.81	\$28.64	\$20.66	\$21.24	\$27.46	\$26.63

SSU/FISHERMAN'S HAVEN
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 93,132	\$ 0	\$ 93,132	(12,689)	\$ 80,443
2 LAND & LAND RIGHTS	695	0	695	4	699
3 NON-USED & USEFUL COMPONENTS	0	0	0	(4,318)	(4,318)
4 ACCUMULATED DEPRECIATION	(35,757)	0	(35,757)	3,812	(31,945)
5 CIAC	(36,249)	0	(36,249)	112	(36,137)
6 AMORTIZATION OF CIAC	20,723	0	20,723	(1,306)	19,417
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(826)	0	(826)	343	(483)
10 DEFERRED TAXES	(1,459)	0	(1,459)	580	(879)
11 WORKING CAPITAL ALLOWANCE	3,599	0	3,599	432	4,031
12 OTHER	0	0	0	0	0
RATE BASE	\$ 43,858	\$ 0	\$ 43,858	(13,030)	\$ 30,828

SSU/FISHERMAN'S HAVEN
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 377,154	\$ 0	\$ 377,154	(48,524)	328,630
2 LAND	1,981	0	1,981	4	1,985
3 NON-USED & USEFUL COMPONENTS	(37,992)	0	(37,992)	6,475	(31,517)
4 ACCUMULATED DEPRECIATION	(92,244)	0	(92,244)	18,678	(73,566)
5 CIAC	(45,740)	0	(45,740)	0	(45,740)
6 AMORTIZATION OF CIAC	27,279	0	27,279	(1,985)	25,294
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(856)	0	(856)	356	(500)
10 DEFERRED TAXES	(7,052)	0	(7,052)	20	(7,032)
11 WORKING CAPITAL ALLOWANCE	5,904	0	5,904	1,318	7,222
12 OTHER	0	0	0	0	0
RATE BASE	\$ 228,434	\$ 0	\$ 228,434	(23,658)	204,776

SSU/FISHERMAN'S HAVEN
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 23,217	\$ 6,335	\$ 29,552	(\$ 2,490)	\$ 27,062	\$ 14,129	41,191	
OPERATING EXPENSES:							52.21%	
2 OPERATION AND MAINTENANCE	\$ 28,794	\$ 0	\$ 28,794	\$ 3,454	\$ 32,248	\$	32,248	
3 DEPRECIATION	3,497	0	3,497	(861)	2,636		2,636	
4 AMORTIZATION	0	0	0	0	0		0	
5 TAXES OTHER THAN INCOME	2,257	285	2,542	(499)	2,043	636	2,679	
6 INCOME TAXES	(5,395)	2,334	(3,061)	(1,497)	(4,558)	5,205	647	
7 TOTAL OPERATING EXPENSES	\$ 29,153	\$ 2,619	\$ 31,772	\$ 597	\$ 32,369	\$ 5,841	38,210	
8 OPERATING INCOME	\$ (5,936)	\$ 5,238	(\$ 2,220)	(\$ 3,087)	(\$ 5,307)	\$ 8,288	2,981	
9 RATE BASE	\$ 43,858	\$	43,858	\$	30,828	\$	30,828	
RATE OF RETURN	-13.53%		-5.06%		-17.21%		9.67%	

144

4465

SSU/FISHERMAN'S HAVEN
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 46,624	\$ 13,010	\$ 59,634	\$(8,076)	\$ 51,558	\$ 55,338	106,896
OPERATING EXPENSES							107.33%
2 OPERATION AND MAINTENANCE	\$ 47,229	\$ 0	\$ 47,229	\$ 10,546	\$ 57,775	\$	57,775
3 DEPRECIATION	16,459	0	16,459	(2,591)	13,868		13,868
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,323	(118)	9,205	(895)	8,310	2,490	10,800
6 INCOME TAXES	(15,316)	5,064	(10,252)	(5,485)	(15,737)	20,386	4,648
7 TOTAL OPERATING EXPENSES	\$ 57,695	\$ 4,946	\$ 62,641	\$ 1,575	\$ 64,216	\$ 22,876	87,092
8 OPERATING INCOME	\$ (11,071)	\$ 8,064	\$(3,007)	\$(9,651)	\$(12,658)	\$ 32,462	19,804
9 RATE BASE	\$ 228,434	\$	228,434	\$	204,776	\$	204,776
RATE OF RETURN	-4.85%		-1.32%		-6.18%		9.67%

145

4466

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FISHERMAN'S HAVEN
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.65	\$5.36	\$6.24	\$9.56	\$9.26
3/4"	\$7.70	\$10.08	\$11.47	\$8.04	\$9.37	\$14.34	\$13.89
1"	\$12.83	\$16.79	\$19.11	\$13.39	\$15.61	\$23.90	\$23.15
1-1/2"	\$25.66	\$33.58	\$38.23	\$26.79	\$31.22	\$47.80	\$46.31
2"	\$41.05	\$53.72	\$61.16	\$42.86	\$49.95	\$76.48	\$74.09
3"	\$82.10	\$107.45	\$122.33	\$85.72	\$99.89	\$152.95	\$148.18
4"	\$128.29	\$167.90	\$191.14	\$133.94	\$156.09	\$238.99	\$231.54
6"	\$256.57	\$335.79	\$382.27	\$267.88	\$312.17	\$477.98	\$463.07
8"	\$410.51	\$537.25	\$611.64	\$428.60	\$499.47	\$764.77	\$740.92
10"	\$590.11	\$772.31	\$879.23	\$616.12	\$717.99	\$1,099.35	\$1,065.07
Gallonage Charge per 1,000	\$1.23	\$1.61	\$2.86	\$2.01	\$1.50	\$2.51	\$2.46

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$16.23	\$11.39	\$10.74	\$17.10	\$16.64
5 M	\$11.28	\$14.76	\$21.95	\$15.41	\$13.74	\$22.13	\$21.56
10 M	\$17.43	\$22.81	\$36.25	\$25.46	\$21.24	\$34.70	\$33.86

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FISHERMAN'S HAVEN
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$27.67	\$15.51	\$15.25	\$19.72	\$24.28
Gallonge Charge per 1,000	\$3.66	\$4.68	\$8.84	\$4.95	\$4.40	\$7.55	\$9.29
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
Residential – Wastewater Only							
Flat Rate:	\$17.27	\$22.09	\$63.49	\$35.58	\$10.78	\$49.93	\$61.47
General Service – GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$27.67	\$15.51	\$15.25	\$19.72	\$24.28
3/4"	\$19.01	\$24.30	\$41.51	\$23.26	\$22.88	\$29.58	\$36.42
1"	\$31.68	\$40.52	\$69.18	\$38.76	\$38.13	\$49.30	\$60.70
1 – 1/2"	\$63.37	\$81.05	\$138.36	\$77.53	\$76.27	\$98.60	\$121.40
2"	\$101.39	\$129.68	\$221.37	\$124.04	\$122.02	\$157.76	\$194.24
3"	\$202.77	\$259.35	\$442.75	\$248.09	\$244.03	\$315.52	\$388.48
4"	\$316.83	\$405.24	\$691.79	\$387.63	\$381.30	\$493.00	\$607.00
6"	\$633.66	\$810.48	\$1,383.58	\$775.27	\$762.61	\$986.00	\$1,214.00
8"	\$1,013.85	\$1,296.75	\$2,213.73	\$1,240.43	\$1,220.17	\$1,577.60	\$1,942.40
10"	\$1,457.41	\$1,864.09	\$3,182.23	\$1,783.12	\$1,753.99	\$2,267.80	\$2,792.20
Gallonge Charge per 1,000	\$4.39	\$5.61	\$10.62	\$5.95	\$5.28	\$9.06	\$11.15
(Per 100 cubic ft)	\$3.28	\$4.20	\$7.94	\$4.45	\$3.95	\$6.78	\$8.34
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$54.19	\$30.36	\$28.45	\$42.36	\$52.14
5 M	\$30.97	\$39.61	\$71.87	\$40.26	\$37.25	\$57.46	\$70.72
6 M (Maximum Bill) *	\$34.63	\$44.29	\$80.71	\$45.21	\$41.65	\$65.01	\$80.01

SSU/FLORIDA CENTRAL COMMERCE PARK
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,240,762	\$ 0	\$ 1,240,762	\$ (1,944)	1,238,818
2 LAND	130,136	0	130,136	1	130,137
3 NON-USED & USEFUL COMPONENTS	(163,683)	0	(163,683)	(53,220)	(216,903)
4 ACCUMULATED DEPRECIATION	(296,280)	0	(296,280)	59,846	(236,434)
5 CIAC	(536,171)	0	(536,171)	12,564	(523,607)
6 AMORTIZATION OF CIAC	98,354	0	98,354	(19,006)	79,348
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(229,390)	0	(229,390)	(37,362)	(266,752)
9 UNFUNDED POST-RETIRE. BENEFITS	(255)	0	(255)	106	(149)
10 DEFERRED TAXES	5,601	0	5,601	16,475	22,076
11 WORKING CAPITAL ALLOWANCE	12,831	0	12,831	(292)	12,539
12 OTHER	0	0	0	0	0
RATE BASE	\$ 261,905	\$ 0	\$ 261,905	\$ (22,832)	239,073

SSU/FLORIDA CENTRAL COMMERCE PARK
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 106,224	\$ 29,568	\$ 135,792	\$ 22,038	\$ 157,830	\$ 17,246	175,076
OPERATING EXPENSES						10.93%	
2 OPERATION AND MAINTENANCE	\$ 102,650	0	\$ 102,650	(2,335)	100,315	\$	100,315
3 DEPRECIATION	28,261	0	28,261	(3,173)	25,088		25,088
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	26,060	(2,153)	23,907	(1,461)	22,446	776	23,222
6 INCOME TAXES	(26,937)	12,237	(14,700)	11,677	(3,023)	6,353	3,330
7 TOTAL OPERATING EXPENSES	\$ 130,034	\$ 10,084	\$ 140,118	\$ 4,708	\$ 144,826	\$ 7,129	151,955
8 OPERATING INCOME	\$ (23,810)	\$ 19,484	\$ (4,326)	\$ 17,330	\$ 13,004	\$ 10,117	23,121
9 RATE BASE	\$ 261,905	\$	261,905	\$	239,073	\$	239,073
RATE OF RETURN	-9.09%		-1.65%		5.44%		9.67%

149

4470

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FLORIDA CENTRAL COMMERCE PARK
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$17.79	\$15.55	\$15.25	\$35.98	\$42.35
3/4"	\$19.01	\$24.30	\$22.19	\$23.33	\$22.88	\$53.97	\$63.53
1"	\$31.68	\$40.52	\$36.98	\$38.88	\$38.13	\$89.95	\$105.88
1-1/2"	\$63.37	\$81.05	\$73.97	\$77.76	\$76.27	\$179.90	\$211.75
2"	\$101.39	\$129.68	\$118.35	\$124.42	\$122.02	\$287.84	\$338.80
3"	\$202.77	\$259.35	\$236.70	\$248.84	\$244.03	\$575.68	\$677.60
4"	\$316.83	\$405.24	\$369.85	\$388.81	\$381.30	\$899.50	\$1,058.75
6"	\$633.66	\$810.48	\$739.70	\$777.61	\$762.61	\$1,799.00	\$2,117.50
8"	\$1,013.85	\$1,296.75	\$1,183.51	\$1,244.18	\$1,220.17	\$2,878.40	\$3,388.00
10"	\$1,457.41	\$1,864.09	\$1,701.30	\$1,788.50	\$1,753.99	\$4,137.70	\$4,870.25
Gallonge Charge per 1,000	\$4.39	\$5.61	\$8.07	\$8.48	\$5.28	\$4.84	\$5.78
(Per 100 cubic ft)	\$3.28	\$4.20	\$6.04	\$6.34	\$3.95	\$3.62	\$4.32
Effluent - EFF							
Gallonge Charge per 1,000	\$0.06	\$0.08	\$0.07	\$0.07	\$0.07	\$0.07	\$0.07
Per Sprinkler Head:	\$0.06	\$0.08	\$0.07	\$0.07	\$0.07	\$0.07	\$0.07

SSU/FOUNTAINS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 316,113	\$ 0	\$ 316,113	(\$ 11,770)	304,343
2 LAND & LAND RIGHTS	101	0	101	1	102
3 NON-USED & USEFUL COMPONENTS	(10,826)	0	(10,826)	(1,190)	(12,016)
4 ACCUMULATED DEPRECIATION	(46,909)	0	(46,909)	11,741	(35,168)
5 CIAC	(129,487)	0	(129,487)	1,440	(128,047)
6 AMORTIZATION OF CIAC	15,279	0	15,279	(3,264)	12,015
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(172)	0	(172)	71	(101)
10 DEFERRED TAXES	(3,849)	0	(3,849)	3,816	(33)
11 WORKING CAPITAL ALLOWANCE	2,409	0	2,409	133	2,542
12 OTHER	0	0	0	0	0
RATE BASE	\$ 142,659	\$ 0	\$ 142,659	978	143,637

SSU/FOUNTAINS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 4,289	\$ 1,232	\$ 5,521	\$ 19,844	\$ 25,365	\$ 24,366	\$ 49,731
OPERATING EXPENSES:						96.06%	
2 OPERATION AND MAINTENANCE	\$ 19,272	\$ 0	\$ 19,272	\$ 1,068	\$ 20,340	\$	\$ 20,340
3 DEPRECIATION	8,050	0	8,050	(335)	7,715		7,715
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,629	(30)	2,599	879	3,478	1,096	4,574
6 INCOME TAXES	(13,254)	487	(12,767)	7,001	(5,766)	8,976	3,210
7 TOTAL OPERATING EXPENSES	\$ 16,697	\$ 457	\$ 17,154	\$ 8,613	\$ 25,767	\$ 10,073	\$ 35,839
8 OPERATING INCOME	\$ (12,408)	\$ 914	\$ (11,633)	\$ 11,231	\$ (402)	\$ 14,293	\$ 13,891
9 RATE BASE	\$ 142,659	\$	\$ 142,659	\$	\$ 143,637	\$	\$ 143,637
RATE OF RETURN	-8.70%		-8.15%		-0.28%		9.67%

152

4473

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FOUNTAINS
COUNTY: OSCEOLA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$46.20	\$26.47	\$6.24	\$17.23	\$28.16
3/4"	\$7.70	\$10.08	\$69.29	\$39.70	\$9.37	\$25.84	\$42.24
1"	\$12.83	\$16.79	\$115.49	\$66.17	\$15.61	\$43.06	\$70.39
1-1/2"	\$25.66	\$33.58	\$230.98	\$132.34	\$31.22	\$86.13	\$140.78
2"	\$41.05	\$53.72	\$369.57	\$211.75	\$49.95	\$137.80	\$225.26
3"	\$82.10	\$107.45	\$739.14	\$423.50	\$99.89	\$275.61	\$450.51
4"	\$128.29	\$167.90	\$1,154.90	\$661.71	\$156.09	\$430.64	\$703.92
6"	\$256.57	\$335.79	\$2,309.81	\$1,323.42	\$312.17	\$861.27	\$1,407.85
8"	\$410.51	\$537.25	\$3,695.70	\$2,117.48	\$499.47	\$1,378.04	\$2,252.56
10"	\$590.11	\$772.31	\$5,312.56	\$3,043.87	\$717.99	\$1,980.93	\$3,238.05
Gallonage Charge per 1,000	\$1.23	\$1.61	\$12.28	\$7.03	\$1.50	\$3.48	\$5.68

Typical Residential Bills

5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$83.04
5 M	\$11.28	\$14.76	\$107.60
10 M	\$17.43	\$22.81	\$169.00

SSU/FOX RUN
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 650,275 \$	0 \$	650,275 \$	(8,195)\$	642,080
2 LAND & LAND RIGHTS	3,335	0	3,335	3	3,338
3 NON-USED & USEFUL COMPONENTS	(192,696)	0	(192,696)	(12,100)	(204,796)
4 ACCUMULATED DEPRECIATION	(105,408)	0	(105,408)	25,645	(79,763)
5 CIAC	(113,058)	0	(113,058)	638	(112,420)
6 AMORTIZATION OF CIAC	34,422	0	34,422	(2,859)	31,563
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(594)	0	(594)	247	(347)
10 DEFERRED TAXES	(8,710)	0	(8,710)	(4,864)	(13,574)
11 WORKING CAPITAL ALLOWANCE	4,372	0	4,372	936	5,308
12 OTHER	0	0	0	0	0
RATE BASE	\$ 271,938 \$	0 \$	271,938 \$	(549)\$	271,389

SSU/FOX RUN
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 492,515	\$ 0	\$ 492,515	(\$ 12,326)	480,189
2 LAND	3,638	0	3,638	3	3,641
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(110,412)	0	(110,412)	21,049	(89,363)
5 CIAC	(195,137)	0	(195,137)	966	(194,171)
6 AMORTIZATION OF CIAC	67,579	0	67,579	(7,131)	60,448
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(582)	0	(582)	242	(340)
10 DEFERRED TAXES	(2,836)	0	(2,836)	(7,617)	(10,453)
11 WORKING CAPITAL ALLOWANCE	8,786	0	8,786	224	9,010
12 OTHER	0	0	0	0	0
RATE BASE	\$ 263,551	\$ 0	\$ 263,551	(\$ 4,590)	258,961

SSU/FOX RUN
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 20,521	\$ 6,177	\$ 26,698	\$ 33,243	\$ 59,941	\$ 40,402	100,343
OPERATING EXPENSES:						67.40%	
2 OPERATION AND MAINTENANCE	\$ 34,980	\$ 0	\$ 34,980	\$ 7,484	\$ 42,464	\$	42,464
3 DEPRECIATION	13,913	0	13,913	(585)	13,328		13,328
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	13,422	(3,698)	9,724	883	10,607	1,818	12,425
6 INCOME TAXES	(22,604)	3,810	(18,794)	9,790	(9,004)	14,884	5,880
7 TOTAL OPERATING EXPENSES	\$ 39,711	\$ 112	\$ 39,823	\$ 17,572	\$ 57,395	\$ 16,702	74,097
8 OPERATING INCOME	\$ (19,190)	\$ 224	\$ (13,125)	\$ 15,671	\$ 2,546	\$ 23,700	26,246
9 RATE BASE	\$ 271,938	\$	\$ 271,938	\$	\$ 271,389	\$	\$ 271,389
RATE OF RETURN	-7.06%		-4.83%		0.94%		9.67%

100

4477

SSU/FOX RUN
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 38,565	\$ 10,758	\$ 49,323	\$ 10,772	\$ 60,095	\$ 71,421	131,516
OPERATING EXPENSES						118.85%	
2 OPERATION AND MAINTENANCE	\$ 70,291	\$ 0	\$ 70,291	\$ 1,792	\$ 72,083	\$	72,083
3 DEPRECIATION	13,812	0	13,812	917	14,729		14,729
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,143	484	10,627	(155)	10,472	3,214	13,686
6 INCOME TAXES	(27,510)	3,963	(23,547)	3,210	(20,337)	26,311	5,974
7 TOTAL OPERATING EXPENSES	\$ 66,736	\$ 4,447	\$ 71,183	\$ 5,764	\$ 76,947	\$ 29,525	106,472
8 OPERATING INCOME	\$ (28,171)	\$ 6,311	\$ (21,860)	\$ 5,008	\$ (16,852)	\$ 41,896	25,044
9 RATE BASE	\$ 263,551	\$	263,551	\$	258,961	\$	258,961
RATE OF RETURN	-10.69%		-8.29%		-6.51%		9.67%

187

4478

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FOX RUN
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$26.69	\$17.69	\$6.24	\$18.60	\$30.41
3/4"	\$7.70	\$10.08	\$40.04	\$26.95	\$9.37	\$27.91	\$45.62
1"	\$12.83	\$16.79	\$66.74	\$44.91	\$15.61	\$46.51	\$76.03
1-1/2"	\$25.66	\$33.58	\$133.47	\$89.82	\$31.22	\$93.02	\$152.06
2"	\$41.05	\$53.72	\$213.55	\$143.72	\$49.95	\$148.84	\$243.29
3"	\$82.10	\$107.45	\$4,277.11	\$287.44	\$99.89	\$297.68	\$486.59
4"	\$128.29	\$167.90	\$667.36	\$449.12	\$156.09	\$465.12	\$760.29
6"	\$256.57	\$335.79	\$1,334.77	\$898.24	\$312.17	\$930.24	\$1,520.58
8"	\$410.51	\$537.25	\$2,135.54	\$1,437.19	\$499.47	\$1,488.38	\$2,432.94
10"	\$590.11	\$772.31	\$3,069.84	\$2,065.95	\$717.99	\$2,139.55	\$3,497.34
Gallonage Charge per 1,000	\$1.23	\$1.61	\$6.45	\$4.34	\$1.50	\$3.34	\$5.46

Typical Residential Bills

	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$46.04	\$30.71	\$10.74	\$28.62	\$46.79
5 M	\$11.28	\$14.76	\$58.94	\$39.39	\$13.74	\$35.30	\$57.71
10 M	\$17.43	\$22.81	\$91.19	\$61.09	\$21.24	\$52.00	\$85.00

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FOX RUN
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$30.65	\$16.30	\$15.25	\$23.82	\$29.32
Gallonge Charge per 1,000							
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$23.65	\$30.25	\$77.81	\$41.38	\$28.45	\$44.40	\$54.67
5 M	\$30.97	\$39.61	\$109.25	\$58.10	\$37.25	\$58.12	\$71.57
6 M (Maximum Bill) *	\$34.63	\$44.29	\$124.97	\$66.46	\$41.65	\$64.98	\$80.02

SSU/FRIENDLY CENTER
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 15,361	\$ 0	\$ 15,361	(762)	14,599
2 LAND & LAND RIGHTS	197	0	197	1	198
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(7,297)	0	(7,297)	715	(6,582)
5 CIAC	(2,843)	0	(2,843)	0	(2,843)
6 AMORTIZATION OF CIAC	1,248	0	1,248	(82)	1,166
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(119)	0	(119)	50	(69)
10 DEFERRED TAXES	(249)	0	(249)	(42)	(291)
11 WORKING CAPITAL ALLOWANCE	743	0	743	(72)	671
12 OTHER	0	0	0	0	0
RATE BASE	\$ 7,041	\$ 0	\$ 7,041	(192)	6,849

SSU/FRIENDLY CENTER
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,179	\$ 958	\$ 4,137	\$ 2,925	\$ 7,062	\$ 564	7,626
OPERATING EXPENSES:						7.99%	
2 OPERATION AND MAINTENANCE	\$ 5,947	\$ 0	\$ 5,947	(\$ 577)	\$ 5,370	\$	5,370
3 DEPRECIATION	738	0	738	(69)	669		669
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	594	43	637	110	747	25	772
6 INCOME TAXES	(1,747)	353	(1,394)	1,338	(56)	208	152
7 TOTAL OPERATING EXPENSES	\$ 5,532	\$ 396	\$ 5,928	\$ 802	\$ 6,730	\$ 233	6,964
8 OPERATING INCOME	\$ (2,353)	\$ 792	(\$ 1,791)	\$ 2,123	\$ 332	\$ 331	662
9 RATE BASE	\$ 7,041	\$	7,041	\$	6,849	\$	6,849
RATE OF RETURN	-33.42%		-25.44%		4.84%		9.67%

161

4482

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: FRIENDLY CENTER
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.36	\$11.95	\$6.24	\$12.81	\$12.51
3/4"	\$7.70	\$10.08	\$17.04	\$17.92	\$9.37	\$19.21	\$18.76
1"	\$12.83	\$16.79	\$28.40	\$29.87	\$15.61	\$32.02	\$31.27
1-1/2"	\$25.66	\$33.58	\$56.80	\$59.73	\$31.22	\$64.03	\$62.54
2"	\$41.05	\$53.72	\$90.87	\$95.57	\$49.95	\$102.45	\$100.07
3"	\$82.10	\$107.45	\$181.75	\$191.14	\$99.89	\$204.90	\$200.13
4"	\$128.29	\$167.90	\$283.98	\$298.65	\$156.09	\$320.16	\$312.71
6"	\$256.57	\$335.79	\$567.96	\$597.31	\$312.17	\$640.32	\$625.41
8"	\$410.51	\$537.25	\$908.74	\$955.69	\$499.47	\$1,024.51	\$1,000.66
10"	\$590.11	\$772.31	\$1,306.32	\$1,373.81	\$717.99	\$1,472.73	\$1,438.45
Gallonage Charge per 1,000	\$1.23	\$1.61	\$3.47	\$3.65	\$1.50	\$3.32	\$3.26

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$21.77	\$22.90
5 M	\$11.28	\$14.76	\$28.71	\$30.20
10 M	\$17.43	\$22.81	\$46.06	\$48.45

SSU/GENEVA LAKE ESTATES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 108,822	\$ 0	\$ 108,822	(\$ 3,923)	104,899
2 LAND & LAND RIGHTS	1,293	0	1,293	3	1,296
3 NON-USED & USEFUL COMPONENTS	(6,310)	0	(6,310)	(387)	(6,697)
4 ACCUMULATED DEPRECIATION	(23,926)	0	(23,926)	3,362	(20,564)
5 CIAC	(15,413)	0	(15,413)	363	(15,050)
6 AMORTIZATION OF CIAC	3,685	0	3,685	(380)	3,305
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(517)	0	(517)	215	(302)
10 DEFERRED TAXES	(1,140)	0	(1,140)	468	(672)
11 WORKING CAPITAL ALLOWANCE	2,534	0	2,534	(1,952)	582
12 OTHER	0	0	0	0	0
RATE BASE	\$ 69,028	\$ 0	\$ 69,028	(\$ 2,231)	66,797

SSU/GENEVA LAKE ESTATES
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 29,654	\$ 9,002	\$ 38,656	\$(8,730)	\$ 29,926	\$ 1,898	31,824
OPERATING EXPENSES:						6.34%	
2 OPERATION AND MAINTENANCE	\$ 20,272	\$ 0	\$ 20,272	\$(2,868)	\$ 17,404	\$	17,404
3 DEPRECIATION	3,219	0	3,219	(291)	2,928		2,928
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,724	275	3,999	(621)	3,378	85	3,463
6 INCOME TAXES	(602)	3,366	2,764	(1,833)	931	699	1,630
7 TOTAL OPERATING EXPENSES	\$ 26,613	\$ 3,641	\$ 30,254	\$(5,613)	\$ 24,641	\$ 784	25,425
8 OPERATING INCOME	\$ 3,041	\$ 7,282	\$ 8,402	\$(3,117)	\$ 5,285	\$ 1,113	6,399
9 RATE BASE	\$ 69,028	\$ 69,028	\$ 69,028	\$ 66,797	\$ 66,797	\$ 66,797	\$ 66,797
RATE OF RETURN	4.41%		12.17%		7.91%		9.58%

164

4485

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: GENEVA LAKE ESTATES
COUNTY: BRADFORD
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$4.97	\$6.50	\$5.37	\$5.67	\$6.05	\$5.30	\$5.30
3/4"	\$7.45	\$9.75	\$8.04	\$8.49	\$9.06	\$7.95	\$7.95
1"	\$12.42	\$16.25	\$13.41	\$14.16	\$15.11	\$13.26	\$13.26
1-1/2"	\$24.83	\$32.50	\$26.81	\$28.30	\$30.21	\$26.50	\$26.50
2"	\$39.73	\$52.00	\$42.89	\$45.29	\$48.34	\$42.40	\$42.40
3"	\$79.45	\$103.98	\$85.77	\$90.57	\$96.67	\$84.80	\$84.80
4"	\$124.14	\$162.47	\$134.02	\$141.51	\$151.04	\$132.49	\$132.49
6"	\$248.29	\$324.95	\$268.05	\$283.03	\$302.09	\$265.00	\$265.00
8"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gallonage Charge per 1,000	\$2.08	\$2.71	\$2.23	\$2.36	\$2.52	\$2.22	\$2.22

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Interim (1994)	Staff Alternate Interim (1994)
5/8" x 3/4" meter							
3 M	\$11.20	\$14.63	\$12.06	\$12.75	\$13.61	\$11.95	\$11.95
5 M	\$15.36	\$20.05	\$16.52	\$17.47	\$18.65	\$16.39	\$16.39
10 M	\$25.74	\$33.60	\$27.67	\$29.27	\$31.25	\$27.47	\$27.47

SSU/GOLDEN TERRACE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 152,612	\$ 0	\$ 152,612	(\$45,842)	106,770
2 LAND & LAND RIGHTS	362	0	362	3	365
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(39,494)	0	(39,494)	4,736	(34,758)
5 CIAC	(8,670)	0	(8,670)	0	(8,670)
6 AMORTIZATION OF CIAC	2,523	0	2,523	(209)	2,314
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(630)	0	(630)	262	(368)
10 DEFERRED TAXES	(2,723)	0	(2,723)	532	(2,191)
11 WORKING CAPITAL ALLOWANCE	2,805	0	2,805	(128)	2,677
12 OTHER	0	0	0	0	0
RATE BASE	\$ 106,785	\$ 0	\$ 106,785	(\$40,646)	66,139

SSU/GOLDEN TERRACE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,378	\$ 4,062	\$ 17,440	\$ 10,407	\$ 27,847	\$ 8,574	36,421
OPERATING EXPENSES:						30.79%	
2 OPERATION AND MAINTENANCE	\$ 22,436	\$ 0	\$ 22,436	(\$ 1,021)	\$ 21,415	\$	21,415
3 DEPRECIATION	5,567	0	5,567	(1,320)	4,247		4,247
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,853	183	2,036	371	2,407	386	2,793
6 INCOME TAXES	(8,715)	1,496	(7,219)	5,630	(1,589)	3,158	1,570
7 TOTAL OPERATING EXPENSES	\$ 21,141	\$ 1,679	\$ 22,820	\$ 3,660	\$ 26,480	\$ 3,544	30,024
8 OPERATING INCOME	\$ (7,763)	\$ 3,358	\$ (5,380)	\$ 6,747	\$ 1,367	\$ 5,029	6,396
9 RATE BASE	\$ 106,785	\$ 106,785	\$ 106,785	\$ 66,139	\$ 66,139	\$ 66,139	66,139
RATE OF RETURN	-7.27%		-5.04%		2.07%		9.67%

167

4488

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: GOLDEN TERRACE
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$12.06	\$10.43	\$6.24	\$9.24	\$10.07
3/4"	\$7.70	\$10.08	\$18.09	\$15.65	\$9.37	\$13.86	\$15.11
1"	\$12.83	\$16.79	\$30.15	\$26.08	\$15.61	\$23.10	\$25.18
1-1/2"	\$25.66	\$33.58	\$60.28	\$52.15	\$31.22	\$46.20	\$50.36
2"	\$41.05	\$53.72	\$96.46	\$83.44	\$49.95	\$73.93	\$80.58
3"	\$82.10	\$107.45	\$192.91	\$166.88	\$99.89	\$147.86	\$161.15
4"	\$128.29	\$167.90	\$301.42	\$260.75	\$156.09	\$231.02	\$251.80
6"	\$256.57	\$335.79	\$602.85	\$521.50	\$312.17	\$462.05	\$503.59
8"	\$410.51	\$537.25	\$964.56	\$834.41	\$499.47	\$739.28	\$805.75
10"	\$590.11	\$772.31	\$1,386.55	\$1,199.46	\$717.99	\$1,062.71	\$1,158.27
Gallonge Charge per 1,000	\$1.23	\$1.61	\$4.07	\$3.52	\$1.50	\$4.28	\$4.65

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$24.27	\$20.99
5 M	\$11.28	\$14.76	\$32.41	\$28.03
10 M	\$17.43	\$22.81	\$52.76	\$45.63

SSU/GOSPEL ISLAND ESTATES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 24,663	\$ 0	\$ 24,663	(281)	\$ 24,382
2 LAND & LAND RIGHTS	1,046	0	1,046	0	1,046
3 NON-USED & USEFUL COMPONENTS	(3,153)	0	(3,153)	790	(2,363)
4 ACCUMULATED DEPRECIATION	(10,990)	0	(10,990)	915	(10,075)
5 CIAC	(20,664)	0	(20,664)	0	(20,664)
6 AMORTIZATION OF CIAC	11,462	0	11,462	(1,029)	10,433
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(48)	0	(48)	20	(28)
10 DEFERRED TAXES	(465)	0	(465)	(61)	(526)
11 WORKING CAPITAL ALLOWANCE	780	0	780	169	949
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,631	\$ 0	\$ 2,631	523	3,154

SSU/GOSPEL ISLAND ESTATES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,412	\$ 436	\$ 1,848	\$ 3,163	\$ 5,011	\$ 3,693	8,704
OPERATING EXPENSES:						73.70%	
2 OPERATION AND MAINTENANCE	\$ 6,241	\$ 0	\$ 6,241	\$ 1,352	\$ 7,593	\$	7,593
3 DEPRECIATION	(191)	0	(191)	6	(185)		(185)
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	736	(60)	676	127	803	166	969
6 INCOME TAXES	(2,169)	192	(1,977)	638	(1,339)	1,361	22
7 TOTAL OPERATING EXPENSES	\$ 4,617	\$ 132	\$ 4,749	\$ 2,123	\$ 6,872	\$ 1,527	8,399
8 OPERATING INCOME	\$ (3,205)	\$ 264	\$ (2,901)	\$ 1,040	\$ (1,861)	\$ 2,167	305
9 RATE BASE	\$ 2,631	\$	\$ 2,631	\$	\$ 3,154	\$	\$ 3,154
RATE OF RETURN	-121.82%		-110.26%		-59.02%		9.67%

170

4491

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: GOSPEL ISLAND ESTATES
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$30.32	\$19.87	\$6.24	\$16.20	\$26.48
3/4"	\$7.70	\$10.08	\$45.49	\$29.81	\$9.37	\$24.30	\$39.72
1"	\$12.83	\$16.79	\$75.80	\$49.68	\$15.61	\$40.50	\$66.20
1-1/2"	\$25.66	\$33.58	\$151.59	\$99.34	\$31.22	\$81.00	\$132.40
2"	\$41.05	\$53.72	\$242.54	\$158.95	\$49.95	\$129.60	\$211.84
3"	\$82.10	\$107.45	\$485.08	\$317.90	\$99.89	\$259.19	\$423.68
4"	\$128.29	\$167.90	\$757.94	\$496.71	\$156.09	\$404.99	\$662.00
6"	\$256.57	\$335.79	\$1,515.89	\$993.42	\$312.17	\$809.97	\$1,324.00
8"	\$410.51	\$537.25	\$2,425.42	\$1,589.48	\$499.47	\$1,295.96	\$2,118.39
10"	\$590.11	\$772.31	\$3,486.54	\$2,284.87	\$717.99	\$1,862.94	\$3,045.19
Gallage Charge per 1,000	\$1.23	\$1.61	\$8.91	\$5.84	\$1.50	\$3.58	\$5.85

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$57.05	\$37.39	\$10.74	\$26.94	\$44.04
5 M	\$11.28	\$14.76	\$74.87	\$49.07	\$13.74	\$34.10	\$55.74
10 M	\$17.43	\$22.81	\$119.42	\$78.27	\$21.24	\$52.00	\$85.00

SSU/GRAND TERRACE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 122,432	\$ 0	\$ 122,432	(\$ 6,303)	116,129
2 LAND & LAND RIGHTS	5,953	0	5,953	3	5,956
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(23,402)	0	(23,402)	4,123	(19,279)
5 CIAC	(37,370)	0	(37,370)	3,263	(34,107)
6 AMORTIZATION OF CIAC	4,722	0	4,722	(1,080)	3,642
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(654)	0	(654)	272	(382)
10 DEFERRED TAXES	20,239	0	20,239	(22,630)	(2,391)
11 WORKING CAPITAL ALLOWANCE	2,288	0	2,288	79	2,367
12 OTHER	0	0	0	0	0
RATE BASE	\$ 94,208	\$ 0	\$ 94,208	(\$ 22,273)	71,935

SSU/GRAND TERRACE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 18,729	\$ 5,595	\$ 24,324	\$ 28,491	\$ 52,815	(17,591)	35,224
OPERATING EXPENSES:						-33.31%	
2 OPERATION AND MAINTENANCE	\$ 18,302	0	\$ 18,302	633	\$ 18,935	\$	18,935
3 DEPRECIATION	3,604	0	3,604	(335)	3,269		3,269
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,703	252	2,955	1,233	4,188	(792)	3,396
6 INCOME TAXES	(4,327)	2,061	(2,266)	10,823	8,557	(6,480)	2,077
7 TOTAL OPERATING EXPENSES	\$ 20,282	\$ 2,313	\$ 22,595	\$ 12,354	\$ 34,949	(7,272)	27,677
8 OPERATING INCOME	\$ (1,553)	\$ 4,626	\$ 1,729	\$ 16,137	\$ 17,866	(10,319)	7,546
9 RATE BASE	\$ 94,208	\$	\$ 94,208	\$	\$ 71,935	\$	\$ 71,935
RATE OF RETURN	-1.65%		1.84%		24.84%		10.49%

173

4494

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: GRAND TERRACE
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$5.75	\$10.11	\$6.24	\$10.84	\$10.55
3/4"	\$7.70	\$10.08	\$8.63	\$15.17	\$9.37	\$16.27	\$15.82
1"	\$12.83	\$16.79	\$14.38	\$25.28	\$15.61	\$27.11	\$26.37
1-1/2"	\$25.66	\$33.58	\$28.75	\$50.55	\$31.22	\$54.22	\$52.73
2"	\$41.05	\$53.72	\$46.00	\$80.89	\$49.95	\$86.76	\$84.37
3"	\$82.10	\$107.45	\$91.99	\$161.77	\$99.89	\$173.51	\$168.74
4"	\$128.29	\$167.90	\$143.74	\$252.77	\$156.09	\$271.11	\$263.66
6"	\$256.57	\$335.79	\$287.48	\$505.55	\$312.17	\$542.22	\$527.31
8"	\$410.51	\$537.25	\$459.96	\$808.87	\$499.47	\$867.55	\$843.70
10"	\$590.11	\$772.31	\$661.20	\$1,162.75	\$717.99	\$1,247.11	\$1,212.82
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.19	\$3.85	\$1.50	\$1.79	\$1.74

Typical Residential Bills

5/8" x 3/4" meter	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
3 M	\$8.82	\$11.54	\$12.32	\$21.66	\$10.74	\$16.22	\$15.76
5 M	\$11.28	\$14.76	\$16.70	\$29.36	\$13.74	\$19.80	\$19.23
10 M	\$17.43	\$22.81	\$27.65	\$48.61	\$21.24	\$28.76	\$27.92

SSU/HARMONY HOMES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 97,867	\$ 0	\$ 97,867	\$(24,582)	73,285
2 LAND & LAND RIGHTS	963	0	963	1	964
3 NON-USED & USEFUL COMPONENTS	0	0	0	(111)	(111)
4 ACCUMULATED DEPRECIATION	(32,898)	0	(32,898)	2,678	(30,220)
5 CIAC	(1,125)	0	(1,125)	0	(1,125)
6 AMORTIZATION OF CIAC	686	0	686	(42)	644
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(374)	0	(374)	155	(219)
10 DEFERRED TAXES	(1,760)	0	(1,760)	241	(1,519)
11 WORKING CAPITAL ALLOWANCE	2,334	0	2,334	(311)	2,023
12 OTHER	0	0	0	0	0
RATE BASE	\$ 65,693	\$ 0	\$ 65,693	\$(21,971)	43,722

SSU/HARMONY HOMES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,124	\$ 4,084	\$ 18,208	\$ 1,862	\$ 20,070	\$ 7,174	27,244
OPERATING EXPENSES:						35.74%	
2 OPERATION AND MAINTENANCE	\$ 18,671	\$ 0	\$ 18,671	\$(2,485)	\$ 16,186	\$	16,186
3 DEPRECIATION	3,944	0	3,944	(791)	3,153		3,153
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,266	184	2,450	(126)	2,324	323	2,647
6 INCOME TAXES	(5,607)	1,505	(4,102)	2,489	(1,613)	2,643	1,029
7 TOTAL OPERATING EXPENSES	\$ 19,274	\$ 1,689	\$ 20,963	\$(913)	\$ 20,050	\$ 2,966	23,015
8 OPERATING INCOME	\$ (5,150)	\$ 3,378	\$(2,755)	\$ 2,775	\$ 20	\$ 4,208	4,228
9 RATE BASE	\$ 65,693	\$	\$ 65,693	\$	\$ 43,722	\$	\$ 43,722
RATE OF RETURN	-7.84%		-4.19%		0.05%		9.67%

100

4497

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: HARMONY HOMES
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$12.75	\$10.52	\$6.24	\$14.35	\$14.06
3/4"	\$7.70	\$10.08	\$19.14	\$15.79	\$9.37	\$21.53	\$21.08
1"	\$12.83	\$16.79	\$31.89	\$26.31	\$15.61	\$35.89	\$35.14
1-1/2"	\$25.66	\$33.58	\$63.77	\$52.61	\$31.22	\$71.77	\$70.28
2"	\$41.05	\$53.72	\$102.02	\$84.17	\$49.95	\$114.83	\$112.45
3"	\$82.10	\$107.45	\$204.05	\$168.34	\$99.89	\$229.67	\$224.90
4"	\$128.29	\$167.90	\$318.83	\$263.03	\$156.09	\$358.85	\$351.40
6"	\$256.57	\$335.79	\$637.65	\$526.06	\$312.17	\$717.70	\$702.80
8"	\$410.51	\$537.25	\$1,020.25	\$841.70	\$499.47	\$1,148.33	\$1,124.48
10"	\$590.11	\$772.31	\$1,466.61	\$1,209.95	\$717.99	\$1,650.72	\$1,616.43
Gallorage Charge per 1,000	\$1.23	\$1.61	\$2.57	\$2.12	\$1.50	\$2.46	\$2.41

Typical Residential Bills

5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$20.46
5 M	\$11.28	\$14.76	\$25.60
10 M	\$17.43	\$22.81	\$38.45

SSU/HERMITS COVE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 285,194	\$ 0	\$ 285,194	(10,343)	274,851
2 LAND & LAND RIGHTS	1,200	0	1,200	4	1,204
3 NON-USED & USEFUL COMPONENTS	(41,804)	0	(41,804)	(10,842)	(52,646)
4 ACCUMULATED DEPRECIATION	(76,401)	0	(76,401)	11,285	(65,116)
5 CIAC	(8,642)	0	(8,642)	237	(8,405)
6 AMORTIZATION OF CIAC	3,008	0	3,008	(245)	2,763
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,034)	0	(1,034)	430	(604)
10 DEFERRED TAXES	(5,155)	0	(5,155)	791	(4,364)
11 WORKING CAPITAL ALLOWANCE	3,757	0	3,757	300	4,057
12 OTHER	0	0	0	0	0
RATE BASE	\$ 160,123	\$ 0	\$ 160,123	(8,383)	151,740

SSU/HERMITS COVE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 18,583	\$ 5,602	\$ 24,185	\$ 22,834	\$ 47,019	\$ 21,423	68,442
OPERATING EXPENSES:						45.56%	
2 OPERATION AND MAINTENANCE	\$ 30,057	\$ 0	\$ 30,057	\$ 2,396	\$ 32,453	\$	32,453
3 DEPRECIATION	10,275	0	10,275	(1,068)	9,207		9,207
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	7,823	(881)	6,942	683	7,625	964	8,589
6 INCOME TAXES	(15,046)	2,501	(12,545)	8,171	(4,374)	7,892	3,518
7 TOTAL OPERATING EXPENSES	\$ 33,109	\$ 1,620	\$ 34,729	\$ 10,182	\$ 44,911	\$ 8,856	53,767
8 OPERATING INCOME	\$ (14,526)	\$ 3,240	\$ (10,544)	\$ 12,652	\$ 2,108	\$ 12,567	14,675
9 RATE BASE	\$ 160,123	\$	\$ 160,123	\$	\$ 151,740	\$	\$ 151,740
RATE OF RETURN	-9.07%		-6.58%		1.39%		9.67%

179

4500

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: HERMITS COVE
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$15.12	\$11.47	\$6.24	\$8.72	\$13.05
3/4"	\$7.70	\$10.08	\$22.68	\$17.20	\$9.37	\$13.08	\$19.57
1"	\$12.83	\$16.79	\$37.81	\$28.67	\$15.61	\$21.80	\$32.62
1-1/2"	\$25.66	\$33.58	\$75.61	\$57.34	\$31.22	\$43.61	\$65.24
2"	\$41.05	\$53.72	\$120.98	\$91.74	\$49.95	\$69.77	\$104.39
3"	\$82.10	\$107.45	\$241.96	\$183.48	\$99.89	\$139.54	\$208.78
4"	\$128.29	\$167.90	\$378.05	\$286.68	\$156.09	\$218.03	\$326.22
6"	\$256.57	\$335.79	\$756.11	\$573.37	\$312.17	\$436.06	\$652.43
8"	\$410.51	\$537.25	\$1,209.78	\$917.39	\$499.47	\$697.70	\$1,043.89
10"	\$590.11	\$772.31	\$1,739.05	\$1,318.50	\$717.99	\$1,002.95	\$1,500.60
Gallage Charge per 1,000	\$1.23	\$1.61	\$6.09	\$4.62	\$1.50	\$4.33	\$6.47

Typical Residential Bills

5/8" x 3/4" meter	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
3 M	\$8.82	\$11.54	\$33.39	\$25.33	\$10.74	\$21.70	\$32.45
5 M	\$11.28	\$14.76	\$45.57	\$34.57	\$13.74	\$30.36	\$45.38
10 M	\$17.43	\$22.81	\$76.02	\$57.67	\$21.24	\$52.00	\$77.72

SSU/HOBBY HILLS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 78,248	\$ 0	\$ 78,248	(\$ 8,575)	69,673
2 LAND & LAND RIGHTS	873	0	873	2	875
3 NON-USED & USEFUL COMPONENTS	(10,402)	0	(10,402)	167	(10,235)
4 ACCUMULATED DEPRECIATION	(30,376)	0	(30,376)	3,283	(27,093)
5 CIAC	(2,622)	0	(2,622)	0	(2,622)
6 AMORTIZATION OF CIAC	1,161	0	1,161	(67)	1,094
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(570)	0	(570)	237	(333)
10 DEFERRED TAXES	(1,283)	0	(1,283)	(104)	(1,387)
11 WORKING CAPITAL ALLOWANCE	1,923	0	1,923	(149)	1,774
12 OTHER	0	0	0	0	0
RATE BASE	\$ 36,952	\$ 0	\$ 36,952	(\$ 5,206)	31,746

SSU/HOBBY HILLS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,247	\$ 4,026	\$ 18,273	\$ 8,393	\$ 26,666	(3,198)\$	23,468
OPERATING EXPENSES:						-11.99%	
2 OPERATION AND MAINTENANCE	\$ 15,386	\$ 0	\$ 15,386	(1,191)\$	14,195	\$	14,195
3 DEPRECIATION	3,161	0	3,161	(478)	2,683		2,683
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,318	(69)	2,249	289	2,538	(144)	2,394
6 INCOME TAXES	(3,415)	1,579	(1,836)	3,880	2,044	(1,178)	865
7 TOTAL OPERATING EXPENSES	\$ 17,450	\$ 1,510	\$ 18,960	\$ 2,500	\$ 21,460	(1,322)\$	20,137
8 OPERATING INCOME	\$ (3,203)\$	2,516	(687)\$	5,893	5,206	(1,876)\$	3,330
9 RATE BASE	\$ 36,952	\$	36,952	\$	31,746	\$	31,746
RATE OF RETURN	-8.67%		-1.86%		16.40%		10.49%

182

4503

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: HOBBY HILLS
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$5.23	\$6.86	\$6.24	\$8.03	\$7.74
3/4"	\$7.70	\$10.08	\$7.84	\$10.29	\$9.37	\$12.05	\$11.60
1"	\$12.83	\$16.79	\$13.08	\$17.16	\$15.61	\$20.09	\$19.34
1-1/2"	\$25.66	\$33.58	\$26.14	\$34.31	\$31.22	\$40.17	\$38.68
2"	\$41.05	\$53.72	\$41.83	\$54.90	\$49.95	\$64.27	\$61.89
3"	\$82.10	\$107.45	\$83.65	\$109.80	\$99.89	\$128.55	\$123.78
4"	\$128.29	\$167.90	\$130.71	\$171.55	\$156.09	\$200.86	\$193.40
6"	\$256.57	\$335.79	\$261.42	\$343.11	\$312.17	\$401.71	\$386.81
8"	\$410.51	\$537.25	\$418.27	\$548.98	\$499.47	\$642.74	\$618.89
10"	\$590.11	\$772.31	\$601.26	\$789.15	\$717.99	\$923.94	\$889.66
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.46	\$3.23	\$1.50	\$2.10	\$2.05

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$12.61	\$16.55	\$10.74	\$14.34	\$13.88
5 M	\$11.28	\$14.76	\$17.53	\$23.01	\$13.74	\$18.54	\$17.98
10 M	\$17.43	\$22.81	\$29.83	\$39.16	\$21.24	\$29.05	\$28.22

SSU/HOLIDAY HAVEN
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 65,654	\$ 0	\$ 65,654	(3,757)	61,897
2 LAND & LAND RIGHTS	610	0	610	3	613
3 NON-USED & USEFUL COMPONENTS	(1,744)	0	(1,744)	27	(1,717)
4 ACCUMULATED DEPRECIATION	(28,463)	0	(28,463)	2,716	(25,747)
5 CIAC	(34,214)	0	(34,214)	37	(34,177)
6 AMORTIZATION OF CIAC	15,468	0	15,468	(968)	14,500
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(659)	0	(659)	274	(385)
10 DEFERRED TAXES	(993)	0	(993)	28	(965)
11 WORKING CAPITAL ALLOWANCE	4,140	0	4,140	124	4,264
12 OTHER	0	0	0	0	0
RATE BASE	\$ 19,799	\$ 0	\$ 19,799	(1,516)	18,283

SSU/HOLIDAY HAVEN
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 730,571	\$ 0	\$ 730,571	(\$302,938)	427,633
2 LAND	3,820	0	3,820	2	3,822
3 NON-USED & USEFUL COMPONENTS	(152,464)	0	(152,464)	68,116	(84,348)
4 ACCUMULATED DEPRECIATION	(95,479)	0	(95,479)	30,073	(65,406)
5 CIAC	(70,700)	0	(70,700)	0	(70,700)
6 AMORTIZATION OF CIAC	35,325	0	35,325	(1,874)	33,451
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(547)	0	(547)	228	(319)
10 DEFERRED TAXES	(14,172)	0	(14,172)	4,870	(9,302)
11 WORKING CAPITAL ALLOWANCE	5,450	0	5,450	(296)	5,154
12 OTHER	0	0	0	0	0
RATE BASE	\$ 441,804	\$ 0	\$ 441,804	(\$201,819)	239,985

SSU/HOLIDAY HAVEN
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 12,469	\$ 3,744	\$ 16,213	\$ 13,108	\$ 29,321	\$ 12,386	\$ 41,707
OPERATING EXPENSES:						42.24%	
2 OPERATION AND MAINTENANCE	\$ 33,117	\$ 0	\$ 33,117	\$ 993	\$ 34,110	\$	\$ 34,110
3 DEPRECIATION	2,232	0	2,232	(345)	1,887		1,887
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,500	14	2,514	527	3,041	557	3,598
6 INCOME TAXES	(10,296)	1,438	(8,858)	4,639	(4,219)	4,563	344
7 TOTAL OPERATING EXPENSES	\$ 27,553	\$ 1,452	\$ 29,005	\$ 5,814	\$ 34,819	\$ 5,120	\$ 39,939
8 OPERATING INCOME	\$ (15,084)	\$ 2,292	\$ (12,792)	\$ 7,294	\$ (5,498)	\$ 7,266	\$ 1,768
9 RATE BASE	\$ 19,799	\$	\$ 19,799	\$	\$ 18,283	\$	\$ 18,283
RATE OF RETURN	-76.19%		-64.61%		-30.07%		9.67%

186

4507

SSU/HOLIDAY HAVEN
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 25,652	\$ 7,159	\$ 32,811	\$ 7,174	\$ 39,985	\$ 51,199	\$ 91,184
OPERATING EXPENSES						128.05%	
2 OPERATION AND MAINTENANCE	\$ 43,598	\$ 0	\$ 43,598	\$(2,367)	\$ 41,231	\$	\$ 41,231
3 DEPRECIATION	27,994	0	27,994	(12,830)	15,164		15,164
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,669	(5)	3,664	29	3,693	2,304	5,997
6 INCOME TAXES	(29,074)	2,763	(26,311)	13,033	(13,278)	18,861	5,583
7 TOTAL OPERATING EXPENSES	\$ 46,187	\$ 2,758	\$ 48,945	\$(2,135)	\$ 46,810	\$ 21,165	\$ 67,975
8 OPERATING INCOME	\$ (20,535)	\$ 4,401	\$(16,134)	\$ 9,309	\$(6,825)	\$ 30,034	\$ 23,209
9 RATE BASE	\$ 441,804	\$	\$ 441,804	\$	\$ 239,985	\$	\$ 239,985
RATE OF RETURN	-4.65%		-3.65%		-2.84%		9.67%

187

4508

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: HOLIDAY HAVEN
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$13.82	\$11.02	\$6.24	\$9.53	\$12.33
3/4"	\$7.70	\$10.06	\$20.74	\$16.54	\$9.37	\$14.29	\$18.49
1"	\$12.83	\$16.79	\$34.56	\$27.56	\$15.61	\$23.81	\$30.81
1-1/2"	\$25.66	\$33.58	\$69.10	\$55.11	\$31.22	\$47.63	\$61.63
2"	\$41.05	\$53.72	\$110.56	\$88.18	\$49.95	\$76.20	\$98.60
3"	\$82.10	\$107.45	\$221.13	\$176.37	\$99.89	\$152.40	\$197.20
4"	\$128.29	\$167.90	\$345.51	\$275.57	\$156.09	\$238.13	\$308.13
6"	\$256.57	\$335.79	\$691.02	\$551.14	\$312.17	\$476.26	\$616.25
8"	\$410.51	\$537.25	\$1,105.63	\$881.83	\$499.47	\$762.01	\$986.00
10"	\$590.11	\$772.31	\$1,589.34	\$1,267.63	\$717.99	\$1,095.39	\$1,417.38
Gallonge Charge per 1,000	\$1.23	\$1.61	\$5.05	\$4.02	\$1.50	\$4.25	\$5.49

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$28.97	\$23.08	\$10.74	\$22.27	\$28.79
5 M	\$11.28	\$14.76	\$39.07	\$31.12	\$13.74	\$30.76	\$39.77
10 M	\$17.43	\$22.81	\$64.32	\$51.22	\$21.24	\$52.00	\$67.21

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: HOLIDAY HAVEN
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$30.26	\$15.41	\$15.25	\$15.26	\$18.78
Gallonge Charge per 1,000							
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
	\$3.66	\$4.68	\$18.53	\$9.44	\$4.40	\$8.16	\$10.04
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$30.26	\$15.41	\$15.25	\$15.26	\$18.78
3/4"	\$19.01	\$24.30	\$45.38	\$23.12	\$22.88	\$22.89	\$28.17
1"	\$31.68	\$40.52	\$75.64	\$38.53	\$38.13	\$38.15	\$46.95
1 - 1/2"	\$63.37	\$81.05	\$151.28	\$77.06	\$76.27	\$76.30	\$93.90
2"	\$101.39	\$129.68	\$242.05	\$123.29	\$122.02	\$122.08	\$150.24
3"	\$202.77	\$259.35	\$484.10	\$246.59	\$244.03	\$244.16	\$300.48
4"	\$316.83	\$405.24	\$756.40	\$385.29	\$381.30	\$381.50	\$469.50
6"	\$633.66	\$810.48	\$1,512.81	\$770.58	\$762.61	\$763.00	\$939.00
8"	\$1,013.85	\$1,296.75	\$2,420.49	\$1,232.93	\$1,220.17	\$1,220.80	\$1,502.40
10"	\$1,457.41	\$1,864.09	\$3,479.46	\$1,772.34	\$1,753.99	\$1,754.90	\$2,159.70
Gallonge Charge per 1,000							
(Per 100 cubic ft)	\$4.39	\$5.61	\$22.23	\$11.32	\$5.28	\$9.79	\$12.05
	\$3.28	\$4.20	\$16.83	\$8.47	\$3.95	\$7.32	\$9.01
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$85.85	\$43.73	\$28.45	\$39.74	\$48.90
5 M	\$30.97	\$39.61	\$122.91	\$62.61	\$37.25	\$56.05	\$68.97
6 M (Maximum Bill) *	\$34.63	\$44.29	\$141.44	\$72.05	\$41.65	\$64.21	\$79.01

SSU/HOLIDAY HEIGHTS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 110,920	\$ 0	\$ 110,920	(\$ 24,385)	86,535
2 LAND & LAND RIGHTS	4,075	0	4,075	1	4,076
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(31,378)	0	(31,378)	3,644	(27,734)
5 CIAC	(15,600)	0	(15,600)	0	(15,600)
6 AMORTIZATION OF CIAC	9,318	0	9,318	(361)	8,957
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(315)	0	(315)	131	(184)
10 DEFERRED TAXES	(2,045)	0	(2,045)	217	(1,828)
11 WORKING CAPITAL ALLOWANCE	1,765	0	1,765	(252)	1,514
12 OTHER	0	0	0	0	0
RATE BASE	\$ 76,740	\$ 0	\$ 76,740	(\$ 21,005)	55,736

SSU/HOLIDAY HEIGHTS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 10,541	\$ 3,203	\$ 13,744	\$ 4,531	\$ 18,275	\$ 5,811	24,086
OPERATING EXPENSES:						31.80%	
2 OPERATION AND MAINTENANCE	\$ 14,118	\$ 0	\$ 14,118	\$(2,010)	\$ 12,108	\$	12,108
3 DEPRECIATION	3,871	0	3,871	(794)	3,077		3,077
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,694	144	1,838	79	1,917	261	2,178
6 INCOME TAXES	(5,223)	1,180	(4,043)	3,234	(809)	2,141	1,332
7 TOTAL OPERATING EXPENSES	\$ 14,460	\$ 1,324	\$ 15,784	\$ 509	\$ 16,293	\$ 2,402	18,695
8 OPERATING INCOME	\$ (3,919)	\$ 1,879	\$(2,040)	\$ 4,022	\$ 1,982	\$ 3,409	5,390
9 RATE BASE	\$ 76,740	\$	76,740	\$	55,736	\$	55,736
RATE OF RETURN	-5.11%		-2.66%		3.56%		9.67%

191

4512

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: HOLIDAY HEIGHTS
COUNTY: ORANGE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec. (1994)	Staff Alternate Rec. (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$13.04	\$11.17	\$6.24	\$15.51	\$15.22
3/4"	\$7.70	\$10.08	\$19.56	\$16.76	\$9.37	\$23.27	\$22.82
1"	\$12.83	\$16.79	\$32.59	\$27.93	\$15.61	\$38.78	\$38.04
1-1/2"	\$25.66	\$33.58	\$65.19	\$55.86	\$31.22	\$77.57	\$76.08
2"	\$41.05	\$53.72	\$104.30	\$89.37	\$49.95	\$124.11	\$121.72
3"	\$82.10	\$107.45	\$208.61	\$178.74	\$99.89	\$248.21	\$243.44
4"	\$128.29	\$167.90	\$325.95	\$279.28	\$156.09	\$387.83	\$380.38
6"	\$256.57	\$335.79	\$651.90	\$558.55	\$312.17	\$775.67	\$760.76
8"	\$410.51	\$537.25	\$1,043.03	\$893.68	\$499.47	\$1,241.06	\$1,217.21
10"	\$590.11	\$772.31	\$1,499.36	\$1,284.67	\$717.99	\$1,784.03	\$1,749.74
Gallorage Charge per 1,000	\$1.23	\$1.61	\$2.90	\$2.48	\$1.50	\$2.68	\$2.63

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$21.74	\$18.61
5 M	\$11.28	\$14.76	\$27.54	\$23.57
10 M	\$17.43	\$22.81	\$42.04	\$35.97

SSU/IMPERIAL MOBILE TERRACE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 151,073	\$ 0	\$ 151,073	(\$ 12,490)	138,583
2 LAND & LAND RIGHTS	8,304	0	8,304	6	8,310
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(59,526)	0	(59,526)	5,872	(53,654)
5 CIAC	(51,927)	0	(51,927)	638	(51,289)
6 AMORTIZATION OF CIAC	29,425	0	29,425	(1,242)	28,183
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,432)	0	(1,432)	595	(837)
10 DEFERRED TAXES	(1,553)	0	(1,553)	2,039	486
11 WORKING CAPITAL ALLOWANCE	4,553	0	4,553	(52)	4,501
12 OTHER	0	0	0	0	0
RATE BASE	\$ 78,917	\$ 0	\$ 78,917	(\$ 4,634)	74,283

SSU/IMPERIAL MOBILE TERRACE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 33,942 \$	10,315 \$	44,257 \$	(3,209)\$	41,048 \$	15,940 \$	56,988
OPERATING EXPENSES:						38.83%	
2 OPERATION AND MAINTENANCE	\$ 36,422 \$	0 \$	36,422 \$	(414)\$	36,008 \$	\$	36,008
3 DEPRECIATION	6,586	0	6,586	(935)	5,651		5,651
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,691	464	6,155	(438)	5,717	717	6,434
6 INCOME TAXES	(7,505)	3,800	(3,705)	(456)	(4,161)	5,872	1,711
7 TOTAL OPERATING EXPENSES	\$ 41,194 \$	4,264 \$	45,458 \$	(2,243)\$	43,215 \$	6,590 \$	49,804
8 OPERATING INCOME	\$ (7,252)\$	6,051 \$	(1,201)\$	(966)\$	(2,167)\$	9,351 \$	7,184
9 RATE BASE	\$ 78,917	\$ 78,917	\$ 74,283	\$ 74,283	\$ 74,283	\$ 74,283	\$ 74,283
RATE OF RETURN	-9.19%		-1.52%		-2.92%		9.67%

194

4515

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: IMPERIAL MOBILE TERRACE
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$8.39	\$6.84	\$6.24	\$8.08	\$7.78
3/4"	\$7.70	\$10.06	\$12.59	\$10.26	\$9.37	\$12.11	\$11.67
1"	\$12.83	\$16.79	\$20.98	\$17.10	\$15.61	\$20.19	\$19.44
1-1/2"	\$25.66	\$33.58	\$41.96	\$34.20	\$31.22	\$40.38	\$38.89
2"	\$41.05	\$53.72	\$67.14	\$54.72	\$49.95	\$64.60	\$62.22
3"	\$82.10	\$107.45	\$134.28	\$109.43	\$99.89	\$129.21	\$124.44
4"	\$128.29	\$167.90	\$209.81	\$170.99	\$156.09	\$201.89	\$194.43
6"	\$256.57	\$335.79	\$419.61	\$341.97	\$312.17	\$403.77	\$388.87
8"	\$410.51	\$537.25	\$671.38	\$547.15	\$499.47	\$646.04	\$622.18
10"	\$590.11	\$772.31	\$965.10	\$786.53	\$717.99	\$928.68	\$894.39
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.90	\$1.96	\$1.50	\$2.59	\$2.53

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$17.09	\$12.72
5 M	\$11.28	\$14.76	\$22.89	\$16.64
10 M	\$17.43	\$22.81	\$37.39	\$26.44

SSU/INTERCESSION CITY
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 340,488	\$ 0	\$ 340,488	(\$ 19,996)	320,492
2 LAND & LAND RIGHTS	918	0	918	6	924
3 NON-USED & USEFUL COMPONENTS	(45,609)	0	(45,609)	(2,666)	(48,275)
4 ACCUMULATED DEPRECIATION	(79,972)	0	(79,972)	13,001	(66,971)
5 CIAC	(16,761)	0	(16,761)	1,174	(15,587)
6 AMORTIZATION OF CIAC	3,567	0	3,567	(544)	3,023
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,503)	0	(1,503)	624	(879)
10 DEFERRED TAXES	(635)	0	(635)	(3,717)	(4,352)
11 WORKING CAPITAL ALLOWANCE	6,123	0	6,123	848	6,971
12 OTHER	0	0	0	0	0
RATE BASE	\$ 206,616	\$ 0	\$ 206,616	(\$ 11,270)	195,346

SSU/INTERCESSION CITY
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 35,762	\$ 10,468	\$ 46,230	\$ 63,909	\$ 110,139	(5,142)	104,997
OPERATING EXPENSES:						-4.67%	
2 OPERATION AND MAINTENANCE	\$ 48,986	\$ 0	\$ 48,986	\$ 6,779	\$ 55,765	\$	55,765
3 DEPRECIATION	12,816	0	12,816	(1,287)	11,529		11,529
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,493	(384)	9,109	2,704	11,813	(231)	11,582
6 INCOME TAXES	(18,352)	4,186	(14,166)	21,689	7,523	(1,894)	5,628
7 TOTAL OPERATING EXPENSES	\$ 52,943	\$ 3,802	\$ 56,745	\$ 29,885	\$ 86,630	(2,126)	84,504
8 OPERATING INCOME	\$ (17,181)	\$ 6,666	(10,515)	\$ 34,024	\$ 23,509	(3,016)	20,493
9 RATE BASE	\$ 206,616	\$	206,616	\$	195,346	\$	195,346
RATE OF RETURN	-8.32%		-5.09%		12.03%		10.49%

197

4518

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: INTERCESSION CITY
COUNTY: OSCEOLA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.87	\$14.39	\$6.24	\$13.21	\$13.38
3/4"	\$7.70	\$10.08	\$17.81	\$21.58	\$9.37	\$19.81	\$20.07
1"	\$12.83	\$16.79	\$29.68	\$35.96	\$15.61	\$33.02	\$33.45
1-1/2"	\$25.66	\$33.58	\$59.35	\$71.93	\$31.22	\$66.04	\$66.89
2"	\$41.05	\$53.72	\$94.96	\$115.08	\$49.95	\$105.66	\$107.03
3"	\$82.10	\$107.45	\$189.93	\$230.17	\$99.89	\$211.32	\$214.05
4"	\$128.29	\$167.90	\$296.76	\$359.64	\$156.09	\$330.19	\$334.46
6"	\$256.57	\$335.79	\$593.52	\$719.28	\$312.17	\$660.38	\$668.91
8"	\$410.51	\$537.25	\$949.63	\$1,150.84	\$499.47	\$1,056.60	\$1,070.26
10"	\$590.11	\$772.31	\$1,365.09	\$1,654.34	\$717.99	\$1,518.86	\$1,538.50
Gallorage Charge per 1,000	\$1.23	\$1.61	\$4.13	\$5.00	\$1.50	\$3.88	\$3.93

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$24.26	\$29.39	\$10.74	\$24.85	\$25.16
5 M	\$11.28	\$14.76	\$32.52	\$39.39	\$13.74	\$32.60	\$33.01
10 M	\$17.43	\$22.81	\$53.17	\$64.39	\$21.24	\$52.00	\$52.64

SSU/INTERLACHEN LAKE ESTATE/PARK MANOR
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 215,122	\$ 0	\$ 215,122	(\$ 9,617)	205,505
2 LAND & LAND RIGHTS	4,266	0	4,266	6	4,272
3 NON-USED & USEFUL COMPONENTS	(21,823)	0	(21,823)	608	(21,215)
4 ACCUMULATED DEPRECIATION	(67,679)	0	(67,679)	6,455	(61,224)
5 CIAC	(43,860)	0	(43,860)	1,012	(42,848)
6 AMORTIZATION OF CIAC	20,590	0	20,590	(1,203)	19,387
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,462)	0	(1,462)	608	(854)
10 DEFERRED TAXES	(492)	0	(492)	(266)	(758)
11 WORKING CAPITAL ALLOWANCE	5,161	0	5,161	790	5,951
12 OTHER	0	0	0	0	0
RATE BASE	\$ 109,823	\$ 0	\$ 109,823	(\$ 1,607)	108,216

SSU/INTERLACHEN LAKE ESTATE/PARK MANOR
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 31,618	\$ 9,397	\$ 41,015	\$ 20,482	\$ 61,497	\$ 13,745	75,242
OPERATING EXPENSES:						22.35%	
2 OPERATION AND MAINTENANCE	\$ 41,291	\$ 0	\$ 41,291	\$ 6,317	\$ 47,608	\$	47,608
3 DEPRECIATION	8,188	0	8,188	(779)	7,409		7,409
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,070	(97)	5,973	685	6,658	619	7,277
6 INCOME TAXES	(11,763)	3,663	(8,100)	5,519	(2,581)	5,063	2,483
7 TOTAL OPERATING EXPENSES	\$ 43,786	\$ 3,566	\$ 47,352	\$ 11,742	\$ 59,094	\$ 5,682	64,776
8 OPERATING INCOME	\$ (12,168)	\$ 5,831	\$ (6,337)	\$ 8,740	\$ 2,403	\$ 8,063	10,466
9 RATE BASE	\$ 109,823	\$	109,823	\$	108,216	\$	108,216
RATE OF RETURN	-11.08%		-5.77%		2.22%		9.67%

300

4521

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: INTERLACHEN LAKE ESTATES/PARK MANOR
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.95	\$11.05	\$6.24	\$10.30	\$10.00
3/4"	\$7.70	\$10.08	\$17.93	\$16.57	\$9.37	\$15.45	\$15.00
1"	\$12.83	\$16.79	\$29.88	\$27.62	\$15.61	\$25.75	\$25.01
1-1/2"	\$25.66	\$33.58	\$59.75	\$55.23	\$31.22	\$51.51	\$50.02
2"	\$41.05	\$53.72	\$95.60	\$88.37	\$49.95	\$82.41	\$80.03
3"	\$82.10	\$107.45	\$191.20	\$176.73	\$99.89	\$164.82	\$160.05
4"	\$128.29	\$167.90	\$298.74	\$276.14	\$156.09	\$257.54	\$250.08
6"	\$256.57	\$335.79	\$597.49	\$552.28	\$312.17	\$515.07	\$500.16
8"	\$410.51	\$537.25	\$955.98	\$883.65	\$499.47	\$824.11	\$800.26
10"	\$590.11	\$772.31	\$1,374.22	\$1,270.25	\$717.99	\$1,184.66	\$1,150.38
Gallonge Charge per 1,000	\$1.23	\$1.61	\$3.08	\$2.85	\$1.50	\$3.61	\$3.56

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$21.19	\$19.60
5 M	\$11.28	\$14.76	\$27.35	\$25.30
10 M	\$17.43	\$22.81	\$42.75	\$39.55

SSU/JUNGLE DEN
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 43,328	\$ 0	\$ 43,328	(3,718)	\$ 39,610
2 LAND & LAND RIGHTS	616	0	616	3	619
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(17,554)	0	(17,554)	2,176	(15,378)
5 CIAC	(13,864)	0	(13,864)	0	(13,864)
6 AMORTIZATION OF CIAC	6,395	0	6,395	(482)	5,913
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(671)	0	(671)	279	(392)
10 DEFERRED TAXES	(547)	0	(547)	(149)	(696)
11 WORKING CAPITAL ALLOWANCE	2,765	0	2,765	(105)	2,660
12 OTHER	0	0	0	0	0
RATE BASE	\$ 20,468	\$ 0	\$ 20,468	(1,996)	\$ 18,472

SSU/JUNGLE DEN
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 381,827	\$ 0	\$ 381,827	(4,251)	377,576
2 LAND	119,913	0	119,913	3	119,916
3 NON-USED & USEFUL COMPONENTS	(26,645)	0	(26,645)	(1,436)	(28,081)
4 ACCUMULATED DEPRECIATION	(92,356)	0	(92,356)	14,539	(77,817)
5 CIAC	(136,800)	0	(136,800)	0	(136,800)
6 AMORTIZATION OF CIAC	31,389	0	31,389	(4,813)	26,576
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(689)	0	(689)	286	(403)
10 DEFERRED TAXES	(7,221)	0	(7,221)	(937)	(8,158)
11 WORKING CAPITAL ALLOWANCE	5,329	0	5,329	(187)	5,142
12 OTHER	0	0	0	0	0
RATE BASE	\$ 274,747	\$ 0	\$ 274,747	3,204	277,951

SSU/JUNGLE DEN
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 10,742	\$ 3,208	\$ 13,950	\$ 12,746	\$ 26,696	\$ 488	\$ 27,184
OPERATING EXPENSES:						1.83%	
2 OPERATION AND MAINTENANCE	\$ 22,123	\$ 0	\$ 22,123	(\$ 845)	\$ 21,278	\$	\$ 21,278
3 DEPRECIATION	2,276	0	2,276	(353)	1,923		1,923
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,084	144	1,228	535	1,763	22	1,785
6 INCOME TAXES	(6,164)	1,182	(4,982)	5,214	232	180	411
7 TOTAL OPERATING EXPENSES	\$ 19,319	\$ 1,326	\$ 20,645	\$ 4,551	\$ 25,196	\$ 202	\$ 25,397
8 OPERATING INCOME	\$ (8,577)	\$ 1,882	\$ (6,695)	\$ 8,195	\$ 1,500	\$ 286	\$ 1,786
9 RATE BASE	\$ 20,468	\$	\$ 20,468	\$	\$ 18,472	\$	\$ 18,472
RATE OF RETURN	-41.90%		-32.71%		8.12%		9.67%

204

4525

SSU/JUNGLE DEN
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 27,651	\$ 7,719	\$ 35,370	\$ 29,153	\$ 64,523	\$ 28,524	93,047
OPERATING EXPENSES						44.21%	
2 OPERATION AND MAINTENANCE	\$ 42,634	\$ 0	\$ 42,634	(\$ 1,500)	\$ 41,134	\$	41,134
3 DEPRECIATION	8,613	0	8,613	(11)	8,602		8,602
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	7,621	(149)	7,472	884	8,356	1,284	9,640
6 INCOME TAXES	(18,090)	3,035	(15,055)	11,338	(3,717)	10,508	6,791
7 TOTAL OPERATING EXPENSES	\$ 40,778	\$ 2,886	\$ 43,664	\$ 10,711	\$ 54,375	\$ 11,792	66,166
8 OPERATING INCOME	\$ (13,127)	\$ 4,833	(\$ 8,294)	\$ 18,442	\$ 10,148	\$ 16,732	26,881
9 RATE BASE	\$ 274,747	\$	274,747	\$	277,951	\$	277,951
RATE OF RETURN	-4.78%		-3.02%		3.65%		9.67%

205

4526

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: JUNGLE DEN
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$12.48	\$13.94	\$6.24	\$5.96	\$7.95
3/4"	\$7.70	\$10.08	\$18.73	\$20.92	\$9.37	\$8.94	\$11.93
1"	\$12.83	\$16.79	\$31.21	\$34.86	\$15.61	\$14.90	\$19.88
1-1/2"	\$25.66	\$33.58	\$62.41	\$69.70	\$31.22	\$29.79	\$39.76
2"	\$41.05	\$53.72	\$99.86	\$111.53	\$49.95	\$47.66	\$63.61
3"	\$82.10	\$107.45	\$199.71	\$223.06	\$99.89	\$95.33	\$127.23
4"	\$128.29	\$167.90	\$312.05	\$348.52	\$156.09	\$148.95	\$198.79
6"	\$256.57	\$335.79	\$624.10	\$697.05	\$312.17	\$297.90	\$397.58
8"	\$410.51	\$537.25	\$998.56	\$1,115.28	\$499.47	\$476.64	\$636.13
10"	\$590.11	\$772.31	\$1,435.42	\$1,603.21	\$717.99	\$685.17	\$914.44
Gallonge Charge per 1,000	\$1.23	\$1.61	\$3.80	\$4.24	\$1.50	\$4.60	\$6.13

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$23.88	\$26.66	\$10.74	\$19.77	\$26.34
5 M	\$11.28	\$14.76	\$31.48	\$35.14	\$13.74	\$28.98	\$38.60
10 M	\$17.43	\$22.81	\$50.48	\$56.34	\$21.24	\$52.00	\$69.24

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: JUNGLE DEN
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$43.89	\$35.32	\$15.25	\$11.49	\$14.14
Gallonge Charge per 1,000	\$3.66	\$4.68	\$12.09	\$9.73	\$4.40	\$8.92	\$10.98
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$80.16	\$64.51	\$28.45	\$38.25	\$47.08
5 M	\$30.97	\$39.61	\$104.34	\$83.97	\$37.25	\$56.09	\$69.04
6 M (Maximum Bill) *	\$34.63	\$44.29	\$116.43	\$93.70	\$41.65	\$65.01	\$80.02

SSU/ KEYSTONE CLUB ESTATES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 283,164	\$ 0	\$ 283,164	\$(32,929)	250,235
2 LAND & LAND RIGHTS	12,878	0	12,878	4	12,882
3 NON-USED & USEFUL COMPONENTS	(71,132)	0	(71,132)	1,978	(69,154)
4 ACCUMULATED DEPRECIATION	(56,430)	0	(56,430)	7,874	(48,556)
5 CIAC	(10,102)	0	(10,102)	438	(9,664)
6 AMORTIZATION OF CIAC	1,209	0	1,209	(248)	961
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(903)	0	(903)	375	(528)
10 DEFERRED TAXES	(4,404)	0	(4,404)	1,076	(3,328)
11 WORKING CAPITAL ALLOWANCE	3,182	0	3,182	(2,165)	1,017
12 OTHER	0	0	0	0	0
RATE BASE	\$ 157,462	\$ 0	\$ 157,462	\$(23,597)	133,865

SSU/ KEYSTONE CLUB ESTATES
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 30,034	\$ 8,934	\$ 38,968	\$(4,466)	\$ 34,502	\$ 20,979	55,481
OPERATING EXPENSES:						60.81%	
2 OPERATION AND MAINTENANCE	\$ 25,456	\$ 0	\$ 25,456	\$ 788	\$ 26,244	\$	26,244
3 DEPRECIATION	6,586	0	6,586	(1,080)	5,506		5,506
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,239	(726)	5,513	(498)	5,015	944	5,959
6 INCOME TAXES	(6,765)	3,726	(3,039)	(978)	(4,017)	7,729	3,711
7 TOTAL OPERATING EXPENSES	\$ 31,516	\$ 3,000	\$ 34,516	\$(1,768)	\$ 32,748	\$ 8,673	41,420
8 OPERATING INCOME	\$ (1,482)	\$ 5,934	\$ 4,452	\$(2,698)	\$ 1,754	\$ 12,307	14,061
9 RATE BASE	\$ 157,462	\$	\$ 157,462	\$	\$ 133,865	\$	\$ 133,865
RATE OF RETURN	-0.94%		2.83%		1.31%		10.50%

209

4530

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: KEYSTONE CLUB ESTATES
COUNTY: BRADFORD
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$4.97	\$6.50	\$7.92	\$5.67	\$6.05	\$8.09	\$8.09
3/4"	\$7.45	\$9.75	\$11.88	\$8.49	\$9.06	\$12.12	\$12.12
1"	\$12.42	\$16.25	\$19.80	\$14.16	\$15.11	\$20.21	\$20.21
1-1/2"	\$24.83	\$32.50	\$39.59	\$28.30	\$30.21	\$40.41	\$40.41
2"	\$39.73	\$52.00	\$63.35	\$45.29	\$48.34	\$64.66	\$64.66
3"	\$79.45	\$103.98	\$128.68	\$90.57	\$96.67	\$129.30	\$129.30
4"	\$124.14	\$162.47	\$197.93	\$141.51	\$151.04	\$202.04	\$202.04
6"	\$248.29	\$324.95	\$395.87	\$283.03	\$302.09	\$404.09	\$404.09
8"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gallage Charge per 1,000	\$2.07	\$2.71	\$3.30	\$2.36	\$2.52	\$3.37	\$3.37

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$11.18	\$14.63	\$17.82	\$12.75
5 M	\$15.32	\$20.05	\$24.42	\$17.47
10 M	\$25.67	\$33.60	\$40.92	\$29.27

SSU/KEYSTONE HEIGHTS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,489,058	\$ 0	\$ 1,489,058	(\$ 27,021)	1,462,037
2 LAND & LAND RIGHTS	5,147	0	5,147	25	5,172
3 NON-USED & USEFUL COMPONENTS	(205,247)	0	(205,247)	1,662	(203,585)
4 ACCUMULATED DEPRECIATION	(476,843)	0	(476,843)	53,887	(422,956)
5 CIAC	(136,217)	0	(136,217)	1,950	(134,267)
6 AMORTIZATION OF CIAC	79,104	0	79,104	(5,140)	73,964
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(5,858)	0	(5,858)	2,434	(3,424)
10 DEFERRED TAXES	(22,079)	0	(22,079)	(970)	(23,049)
11 WORKING CAPITAL ALLOWANCE	19,098	0	19,098	(361)	18,737
12 OTHER	0	0	0	0	0
RATE BASE	\$ 746,163	\$ 0	\$ 746,163	\$ 26,466	772,629

SSU/KEYSTONE HEIGHTS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 210,570	\$ 63,691	\$ 274,261	\$(10,093)	\$ 264,168	\$ 62,230	\$ 326,398
OPERATING EXPENSES:						23.56%	
2 OPERATION AND MAINTENANCE	\$ 152,785	\$ 0	\$ 152,785	\$(2,890)	\$ 149,895	\$	\$ 149,895
3 DEPRECIATION	44,689	0	44,689	(1,784)	42,905		42,905
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	42,817	(2,943)	39,874	(1,544)	38,330	2,800	41,130
6 INCOME TAXES	(28,713)	25,704	(3,009)	(2,170)	(5,179)	22,925	17,746
7 TOTAL OPERATING EXPENSES	\$ 211,578	\$ 22,761	\$ 234,339	\$(8,388)	\$ 225,951	\$ 25,725	\$ 251,676
8 OPERATING INCOME	\$(1,008)	\$ 40,930	\$ 39,922	\$(1,705)	\$ 38,217	\$ 36,504	\$ 74,722
9 RATE BASE	\$ 746,163	\$	\$ 746,163	\$	\$ 772,629	\$	\$ 772,629
RATE OF RETURN	-0.14%		5.35%		4.95%		9.67%

212

4533

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: KEYSTONE HEIGHTS
COUNTY: CLAY
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.03	\$6.42	\$6.24	\$9.52	\$9.23
3/4"	\$7.70	\$10.08	\$10.55	\$9.63	\$9.37	\$14.29	\$13.84
1"	\$12.83	\$16.79	\$17.58	\$16.05	\$15.61	\$23.81	\$23.06
1-1/2"	\$25.66	\$33.58	\$35.15	\$32.09	\$31.22	\$47.62	\$46.13
2"	\$41.05	\$53.72	\$56.23	\$51.34	\$49.95	\$76.19	\$73.81
3"	\$82.10	\$107.45	\$112.46	\$102.68	\$99.89	\$152.38	\$147.61
4"	\$128.29	\$167.90	\$175.73	\$160.44	\$156.09	\$238.10	\$230.64
6"	\$256.57	\$335.79	\$351.45	\$320.88	\$312.17	\$476.19	\$461.28
8"	\$410.51	\$537.25	\$562.32	\$513.41	\$499.47	\$761.90	\$738.05
10"	\$590.11	\$772.31	\$808.34	\$738.03	\$717.99	\$1,095.24	\$1,060.95
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.16	\$1.97	\$1.50	\$1.93	\$1.87
Private Fire Protection							
5/8"x3/4"	---	---	---	---	---	---	---
3/4"	---	---	---	---	---	---	---
1"	---	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---	---
2"	\$13.69	\$17.92	N/A	N/A	\$16.66	\$25.40	\$24.60
3"	---	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$58.58	\$53.48	\$52.03	\$79.37	\$76.88
6"	\$85.53	\$111.94	\$117.15	\$106.96	\$104.06	\$158.73	\$153.76
8"	\$136.84	\$179.09	\$187.44	\$171.13	\$166.49	\$253.97	\$246.02
10"	\$196.70	\$257.43	\$269.45	\$246.01	\$239.32	\$365.08	\$353.65
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$13.51	\$12.33	\$10.74	\$15.30	\$14.84
5 M	\$11.28	\$14.76	\$17.83	\$16.27	\$13.74	\$19.15	\$18.58
10 M	\$17.43	\$22.81	\$28.63	\$26.12	\$21.24	\$28.77	\$27.94

SSU/KINGSWOOD
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 19,252	\$ 0	\$ 19,252	(\$ 2,775)	16,477
2 LAND & LAND RIGHTS	1,271	0	1,271	2	1,273
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(10,004)	0	(10,004)	1,037	(8,967)
5 CIAC	(280)	0	(280)	0	(280)
6 AMORTIZATION OF CIAC	43	0	43	(14)	29
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(368)	0	(368)	153	(215)
10 DEFERRED TAXES	(211)	0	(211)	(55)	(266)
11 WORKING CAPITAL ALLOWANCE	1,622	0	1,622	14	1,636
12 OTHER	0	0	0	0	0
RATE BASE	\$ 11,325	\$ 0	\$ 11,325	(\$ 1,638)	9,687

SSU/KINGSWOOD
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,721	\$ 2,519	\$ 11,240	\$ 6,704	\$ 17,944	(1,335)	16,609
OPERATING EXPENSES:						-7.44%	
2 OPERATION AND MAINTENANCE	\$ 12,973	\$ 0	\$ 12,973	\$ 113	\$ 13,086	\$	13,086
3 DEPRECIATION	1,358	0	1,358	(229)	1,129		1,129
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	753	113	866	293	1,159	(60)	1,099
6 INCOME TAXES	(2,710)	928	(1,782)	2,553	771	(492)	279
7 TOTAL OPERATING EXPENSES	\$ 12,374	\$ 1,041	\$ 13,415	\$ 2,730	\$ 16,145	(552)	15,593
8 OPERATING INCOME	\$ (3,653)	\$ 1,478	(2,175)	\$ 3,974	\$ 1,799	(783)	1,016
9 RATE BASE	\$ 11,325	\$	11,325	\$	9,687	\$	9,687
RATE OF RETURN	-32.26%		-19.21%		18.58%		10.49%

515

4536

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: KINGSWOOD
COUNTY: BREVARD
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$8.54	\$10.61	\$6.24	\$9.00	\$8.70
3/4"	\$7.70	\$10.08	\$12.61	\$15.92	\$9.37	\$13.50	\$13.05
1"	\$12.83	\$16.79	\$21.35	\$26.54	\$15.61	\$22.50	\$21.75
1-1/2"	\$25.66	\$33.58	\$42.69	\$53.06	\$31.22	\$45.00	\$43.51
2"	\$41.05	\$53.72	\$68.31	\$84.90	\$49.95	\$72.00	\$69.61
3"	\$82.10	\$107.45	\$136.61	\$169.80	\$99.89	\$143.99	\$139.22
4"	\$128.29	\$167.90	\$213.46	\$265.31	\$156.09	\$224.99	\$217.54
6"	\$256.57	\$335.79	\$426.91	\$530.62	\$312.17	\$449.98	\$435.07
8"	\$410.51	\$537.25	\$683.06	\$849.00	\$499.47	\$719.97	\$696.12
10"	\$590.11	\$772.31	\$981.89	\$1,220.43	\$717.99	\$1,034.95	\$1,000.67
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.65	\$3.29	\$1.50	\$2.71	\$2.66

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$16.49	\$20.48
5 M	\$11.28	\$14.76	\$21.79	\$27.06
10 M	\$17.43	\$22.81	\$35.04	\$43.51

SSU/LAKE AJAY ESTATES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 356,191	\$ 0	\$ 356,191	(\$ 56,839)	299,352
2 LAND & LAND RIGHTS	3,071	0	3,071	2	3,073
3 NON-USED & USEFUL COMPONENTS	0	0	0	(12,203)	(12,203)
4 ACCUMULATED DEPRECIATION	(70,353)	0	(70,353)	6,634	(63,719)
5 CIAC	(93,749)	0	(93,749)	2,405	(91,344)
6 AMORTIZATION OF CIAC	32,649	0	32,649	(2,602)	30,047
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(505)	0	(505)	210	(295)
10 DEFERRED TAXES	3,992	0	3,992	(5,466)	(1,474)
11 WORKING CAPITAL ALLOWANCE	5,608	0	5,608	297	5,905
12 OTHER	0	0	0	0	0
RATE BASE	\$ 236,904	\$ 0	\$ 236,904	(\$ 67,562)	169,342

SSU/LAKE AJAY ESTATES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 18,244	\$ 5,462	\$ 23,706	\$ 52,341	\$ 76,047	\$ 7,137	83,184
OPERATING EXPENSES:						9.39%	
2 OPERATION AND MAINTENANCE	\$ 44,868	\$ 0	\$ 44,868	\$ 2,371	\$ 47,239	\$	47,239
3 DEPRECIATION	9,377	0	9,377	(2,512)	6,865		6,865
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,775	246	7,021	1,414	8,435	321	8,756
6 INCOME TAXES	(21,765)	2,012	(19,753)	21,071	1,318	2,629	3,947
7 TOTAL OPERATING EXPENSES	\$ 39,255	\$ 2,258	\$ 41,513	\$ 22,344	\$ 63,857	\$ 2,950	66,807
8 OPERATING INCOME	\$ (21,011)	\$ 3,204	\$ (17,807)	\$ 29,997	\$ 12,190	\$ 4,187	16,377
9 RATE BASE	\$ 236,904	\$	\$ 236,904	\$	\$ 169,342	\$	\$ 169,342
RATE OF RETURN	-8.87%		-7.52%		7.20%		9.67%

218

4539

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LAKE AJAY ESTATES
COUNTY: OSCEOLA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$18.26	\$18.90	\$6.24	\$23.67	\$30.11
3/4"	\$7.70	\$10.08	\$27.39	\$28.35	\$9.37	\$35.51	\$45.17
1"	\$12.83	\$16.79	\$45.66	\$47.25	\$15.61	\$59.18	\$75.28
1-1/2"	\$25.66	\$33.58	\$91.31	\$94.50	\$31.22	\$118.36	\$150.55
2"	\$41.05	\$53.72	\$146.10	\$151.20	\$49.95	\$189.37	\$240.88
3"	\$82.10	\$107.45	\$292.21	\$302.39	\$99.89	\$378.74	\$481.77
4"	\$128.29	\$167.90	\$456.57	\$472.49	\$156.09	\$591.78	\$752.76
6"	\$256.57	\$335.79	\$913.14	\$944.98	\$312.17	\$1,183.57	\$1,505.53
8"	\$410.51	\$537.25	\$1,461.03	\$1,511.96	\$499.47	\$1,893.71	\$2,408.85
10"	\$590.11	\$772.31	\$2,100.23	\$2,173.45	\$717.99	\$2,722.20	\$3,462.72
Gallorage Charge per 1,000	\$1.23	\$1.61	\$4.58	\$4.74	\$1.50	\$2.83	\$3.61

Typical Residential Bills

	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter						
3 M	\$8.82	\$11.54	\$32.00	\$33.12	\$10.74	\$32.17
5 M	\$11.28	\$14.76	\$41.16	\$42.60	\$13.74	\$37.84
10 M	\$17.43	\$22.81	\$64.06	\$66.30	\$21.24	\$52.00

SSU/LAKE BRANTLEY
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 130,464	\$ 0	\$ 130,464	(\$ 64,275)	66,189
2 LAND & LAND RIGHTS	2,884	0	2,884	2	2,886
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(31,074)	0	(31,074)	2,305	(28,769)
5 CIAC	(15,585)	0	(15,585)	0	(15,585)
6 AMORTIZATION OF CIAC	8,714	0	8,714	(601)	8,113
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(392)	0	(392)	163	(229)
10 DEFERRED TAXES	(2,395)	0	(2,395)	1,037	(1,358)
11 WORKING CAPITAL ALLOWANCE	2,078	0	2,078	(253)	1,825
12 OTHER	0	0	0	0	0
RATE BASE	\$ 94,694	\$ 0	\$ 94,694	(\$ 61,622)	33,072

SSU/LAKE BRANTLEY
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,165	\$ 3,955	\$ 17,120	\$ 1,243	\$ 18,363	\$ 5,008	23,371
OPERATING EXPENSES:						27.27%	
2 OPERATION AND MAINTENANCE	\$ 16,620	\$ 0	\$ 16,620	\$(2,021)	\$ 14,599	\$	14,599
3 DEPRECIATION	5,297	0	5,297	(2,874)	2,423		2,423
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,042	178	2,220	(44)	2,176	225	2,401
6 INCOME TAXES	(6,246)	1,457	(4,789)	3,693	(1,096)	1,845	749
7 TOTAL OPERATING EXPENSES	\$ 17,713	\$ 1,635	\$ 19,348	\$(1,246)	\$ 18,102	\$ 2,070	20,172
8 OPERATING INCOME	\$ (4,548)	\$ 2,320	\$(2,228)	\$ 2,489	\$ 261	\$ 2,938	3,198
9 RATE BASE	\$ 94,694	\$	\$ 94,694	\$	\$ 33,072	\$	\$ 33,072
RATE OF RETURN	-4.80%		-2.35%		0.79%		9.67%

221

4542

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LAKE BRANTLEY
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$10.22	\$9.07	\$6.24	\$11.91	\$11.61
3/4"	\$7.70	\$10.08	\$15.33	\$13.61	\$9.37	\$17.86	\$17.42
1"	\$12.83	\$16.79	\$25.55	\$22.68	\$15.61	\$29.77	\$29.03
1-1/2"	\$25.66	\$33.58	\$51.10	\$45.37	\$31.22	\$59.54	\$58.05
2"	\$41.05	\$53.72	\$81.75	\$72.59	\$49.95	\$95.27	\$92.88
3"	\$82.10	\$107.45	\$163.50	\$145.18	\$99.89	\$190.53	\$185.76
4"	\$128.29	\$167.90	\$255.48	\$226.84	\$156.09	\$297.71	\$290.25
6"	\$256.57	\$335.79	\$510.95	\$453.68	\$312.17	\$595.41	\$580.51
8"	\$410.51	\$537.25	\$817.52	\$725.89	\$499.47	\$952.66	\$928.81
10"	\$590.11	\$772.31	\$1,175.19	\$1,043.46	\$717.99	\$1,369.45	\$1,335.16
Gallonage Charge per 1,000	\$1.23	\$1.61	\$2.45	\$2.18	\$1.50	\$2.32	\$2.26

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$17.57	\$15.61	\$10.74	\$18.86	\$18.40
5 M	\$11.28	\$14.76	\$22.47	\$19.97	\$13.74	\$23.49	\$22.92
10 M	\$17.43	\$22.81	\$34.72	\$30.87	\$21.24	\$35.07	\$34.24

SSU/LAKE CONWAY PARK
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 64,956	\$ 0	\$ 64,956	(4,988)	59,968
2 LAND & LAND RIGHTS	2,042	0	2,042	2	2,044
3 NON-USED & USEFUL COMPONENTS	(363)	0	(363)	(12)	(375)
4 ACCUMULATED DEPRECIATION	(25,957)	0	(25,957)	2,613	(23,344)
5 CIAC	(19,107)	0	(19,107)	0	(19,107)
6 AMORTIZATION OF CIAC	12,712	0	12,712	(454)	12,258
7 ACQUISITION ADJUSTMENTS - NET	4,620	0	4,620	201	4,821
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(505)	0	(505)	210	(295)
10 DEFERRED TAXES	(1,050)	0	(1,050)	(140)	(1,190)
11 WORKING CAPITAL ALLOWANCE	3,051	0	3,051	(647)	2,404
12 OTHER	0	0	0	0	0
RATE BASE	\$ 40,399	\$ 0	\$ 40,399	(3,215)	37,184

SSU/LAKE CONWAY PARK
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 16,250	\$ 4,878	\$ 21,128	\$ 2,742	\$ 23,870	\$ 4,954	28,824
OPERATING EXPENSES:	20.75%						
2 OPERATION AND MAINTENANCE	\$ 24,409	\$ 0	\$ 24,409	\$(5,181)	\$ 19,228	\$	19,228
3 DEPRECIATION	2,621	0	2,621	(340)	2,281		2,281
4 AMORTIZATION	200	0	200	0	200		200
5 TAXES OTHER THAN INCOME	2,379	212	2,591	(178)	2,413	223	2,636
6 INCOME TAXES	(6,059)	1,800	(4,259)	3,317	(942)	1,825	883
7 TOTAL OPERATING EXPENSES	\$ 23,550	\$ 2,012	\$ 25,562	\$(2,382)	\$ 23,180	\$ 2,048	25,228
8 OPERATING INCOME	\$ (7,300)	\$ 2,866	\$(4,434)	\$ 5,124	\$ 690	\$ 2,906	3,596
9 RATE BASE	\$ 40,399	\$	40,399	\$	37,184	\$	37,184
RATE OF RETURN	-18.07%		-10.98%		1.86%		9.67%

224

4545

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LAKE CONWAY
COUNTY: ORANGE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec. (1994)	Staff Alternate Rec. (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$9.51	\$8.91	\$6.24	\$11.44	\$11.14
3/4"	\$7.70	\$10.08	\$14.27	\$13.37	\$9.37	\$17.15	\$16.71
1"	\$12.83	\$16.79	\$23.78	\$22.29	\$15.61	\$28.59	\$27.85
1-1/2"	\$25.66	\$33.58	\$47.56	\$44.57	\$31.22	\$57.18	\$55.69
2"	\$41.05	\$53.72	\$76.09	\$71.31	\$49.95	\$91.49	\$89.11
3"	\$82.10	\$107.45	\$152.18	\$142.62	\$99.89	\$182.98	\$178.21
4"	\$128.29	\$167.90	\$237.79	\$222.85	\$156.09	\$285.91	\$278.46
6"	\$256.57	\$335.79	\$475.57	\$445.70	\$312.17	\$571.83	\$556.92
8"	\$410.51	\$537.25	\$760.92	\$713.12	\$499.47	\$914.92	\$891.07
10"	\$590.11	\$772.31	\$1,093.82	\$1,025.11	\$717.99	\$1,315.20	\$1,260.91
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.46	\$2.30	\$1.50	\$2.29	\$2.23

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$16.89	\$15.81	\$10.74	\$18.30	\$17.84
5 M	\$11.28	\$14.76	\$21.81	\$20.41	\$13.74	\$22.87	\$22.30
10 M	\$17.43	\$22.81	\$34.11	\$31.91	\$21.24	\$34.30	\$33.47

SSU/LAKE HARRIET ESTATES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 204,527	\$ 0	\$ 204,527	(24,075)	180,452
2 LAND & LAND RIGHTS	4,747	0	4,747	7	4,754
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(86,604)	0	(86,604)	7,760	(78,844)
5 CIAC	(64,071)	0	(64,071)	788	(63,283)
6 AMORTIZATION OF CIAC	32,117	0	32,117	(2,153)	29,964
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,675)	0	(1,675)	696	(979)
10 DEFERRED TAXES	(2,497)	0	(2,497)	3,031	534
11 WORKING CAPITAL ALLOWANCE	6,236	0	6,236	(83)	6,153
12 OTHER	0	0	0	0	0
RATE BASE	\$ 92,780	\$ 0	\$ 92,780	(14,029)	78,751

SSU/LAKE HARRIET ESTATES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 51,991	\$ 15,650	\$ 67,641	\$(16,888)	\$ 50,753	\$ 20,994	71,747
OPERATING EXPENSES:						41.36%	
2 OPERATION AND MAINTENANCE	\$ 49,888	\$ 0	\$ 49,888	\$(662)	\$ 49,226	\$	49,226
3 DEPRECIATION	7,944	0	7,944	(1,447)	6,497	0	6,497
4 AMORTIZATION	0	0	0	0	0	0	0
5 TAXES OTHER THAN INCOME	6,313	704	7,017	(1,277)	5,740	945	6,685
6 INCOME TAXES	(6,868)	5,765	(1,103)	(4,908)	(6,011)	7,734	1,723
7 TOTAL OPERATING EXPENSES	\$ 57,277	\$ 6,469	\$ 63,746	\$(8,294)	\$ 55,452	\$ 8,679	64,131
8 OPERATING INCOME	\$ (5,286)	\$ 9,181	\$ 3,895	\$(8,594)	\$(4,699)	\$ 12,315	7,616
9 RATE BASE	\$ 92,780	\$	92,780	\$	78,751	\$	78,751
RATE OF RETURN	-5.70%		4.20%		-5.97%		9.67%

227

4548

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LAKE HARRIET ESTATES
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.36	\$5.87	\$6.24	\$8.63	\$8.33
3/4"	\$7.70	\$10.08	\$11.05	\$8.81	\$9.37	\$12.94	\$12.49
1"	\$12.83	\$16.79	\$18.40	\$14.68	\$15.61	\$21.56	\$20.82
1-1/2"	\$25.66	\$33.58	\$36.79	\$29.35	\$31.22	\$43.13	\$41.64
2"	\$41.05	\$53.72	\$58.87	\$46.96	\$49.95	\$69.00	\$66.62
3"	\$82.10	\$107.45	\$117.74	\$93.93	\$99.89	\$138.00	\$133.23
4"	\$128.29	\$167.90	\$183.97	\$146.76	\$156.09	\$215.63	\$208.18
6"	\$256.57	\$335.79	\$367.94	\$293.52	\$312.17	\$431.26	\$416.35
8"	\$410.51	\$537.25	\$588.71	\$469.64	\$499.47	\$690.02	\$666.16
10"	\$590.11	\$772.31	\$846.27	\$675.11	\$717.99	\$991.90	\$957.61
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.81	\$1.45	\$1.50	\$1.74	\$1.68

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$12.79	\$10.22	\$10.74	\$13.84	\$13.38
5 M	\$11.28	\$14.76	\$16.41	\$13.12	\$13.74	\$17.31	\$16.74
10 M	\$17.43	\$22.81	\$25.46	\$20.37	\$21.24	\$25.99	\$25.16

SSU/LAKEVIEW VILLAS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 21,422	\$ 0	\$ 21,422	(\$ 393)	21,029
2 LAND & LAND RIGHTS	51	0	51	0	51
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,318)	(2,318)
4 ACCUMULATED DEPRECIATION	(7,777)	0	(7,777)	821	(6,956)
5 CIAC	0	0	0	0	0
6 AMORTIZATION OF CIAC	0	0	0	0	0
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(71)	0	(71)	29	(42)
10 DEFERRED TAXES	(390)	0	(390)	(56)	(446)
11 WORKING CAPITAL ALLOWANCE	621	0	621	(40)	581
12 OTHER	0	0	0	0	0
RATE BASE	\$ 13,856	\$ 0	\$ 13,856	(\$ 1,957)	11,899

SSU/LAKEVIEW VILLAS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,672 \$	465 \$	2,137 \$	4,530 \$	6,667 \$	1,047 \$	7,714
						15.71%	
OPERATING EXPENSES:							
2 OPERATION AND MAINTENANCE	\$ 4,968 \$	0 \$	4,968 \$	(317) \$	4,651 \$	\$	4,651
3 DEPRECIATION	883	0	883	(119)	764		764
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	655	21	676	149	825	47	872
6 INCOME TAXES	(2,174)	71	(2,103)	1,994	(109)	386	276
7 TOTAL OPERATING EXPENSES	\$ 4,332 \$	92 \$	4,424 \$	1,707 \$	6,131 \$	433 \$	6,564
8 OPERATING INCOME	\$ (2,660) \$	373 \$	(2,287) \$	2,823 \$	536 \$	614 \$	1,151
9 RATE BASE	\$ 13,856	\$ 13,856	\$ 13,856	\$ 11,899	\$ 11,899		
RATE OF RETURN	-19.20%		-16.51%		4.51%		9.67%

230

4551

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LAKEVIEW VILLAS
COUNTY: CLAY
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$23.26	\$21.60	\$6.24	\$13.65	\$20.29
3/4"	\$7.70	\$10.08	\$34.90	\$32.41	\$9.37	\$20.48	\$30.44
1"	\$12.83	\$16.79	\$58.16	\$54.01	\$15.61	\$34.14	\$50.73
1-1/2"	\$25.66	\$33.58	\$116.32	\$108.01	\$31.22	\$68.27	\$101.47
2"	\$41.05	\$53.72	\$186.10	\$172.81	\$49.95	\$109.23	\$162.34
3"	\$82.10	\$107.45	\$372.21	\$345.62	\$99.89	\$218.47	\$324.69
4"	\$128.29	\$167.90	\$581.58	\$540.03	\$156.09	\$341.35	\$507.33
6"	\$256.57	\$335.79	\$1,163.15	\$1,080.06	\$312.17	\$682.71	\$1,014.65
8"	\$410.51	\$537.25	\$1,861.04	\$1,728.09	\$499.47	\$1,092.34	\$1,623.44
10"	\$590.11	\$772.31	\$2,675.25	\$2,484.13	\$717.99	\$1,570.23	\$2,333.70
Gallonge Charge per 1,000	\$1.23	\$1.61	\$5.67	\$5.27	\$1.50	\$3.83	\$5.70

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$40.27	\$37.41	\$10.74	\$25.16	\$37.38
5 M	\$11.28	\$14.76	\$51.61	\$47.95	\$13.74	\$32.83	\$48.78
10 M	\$17.43	\$22.81	\$79.96	\$74.30	\$21.24	\$52.00	\$77.26

SSU/ LEHIGH
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 12,564,737	\$ 801,000	\$ 13,365,737	\$(2,150,621)	11,215,116
2 LAND & LAND RIGHTS	137,588	0	137,588	(76,797)	60,791
3 NON-USED & USEFUL COMPONENTS	(327,057)	0	(327,057)	(300,243)	(627,300)
4 ACCUMULATED DEPRECIATION	(4,030,249)	0	(4,030,249)	357,109	(3,673,140)
5 CIAC	(4,189,080)	(71,546)	(4,260,626)	363,031	(3,897,595)
6 AMORTIZATION OF CIAC	1,257,595	0	1,257,595	(147,138)	1,110,457
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,151,480)	0	(1,151,480)	637,319	(514,161)
9 UNFUNDED POST-RETIRE. BENEFITS	(51,007)	0	(51,007)	21,194	(29,813)
10 DEFERRED TAXES	320,934	0	320,934	1,096,285	1,417,219
11 WORKING CAPITAL ALLOWANCE	162,227	0	162,227	(6,514)	155,713
12 OTHER	0	0	0	0	0
RATE BASE	\$ 4,694,208	\$ 729,454	\$ 5,423,662	\$(206,375)	5,217,287

SSU/ LEHIGH
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 15,225,914 \$	452,500 \$	15,678,414 \$	(1,429,787)\$	14,248,627
2 LAND	211,592	0	211,592	(136,462)	75,130
3 NON-USED & USEFUL COMPONENTS	376,563	0	376,563	(522,845)	(146,282)
4 ACCUMULATED DEPRECIATION	(4,353,947)	0	(4,353,947)	572,134	(3,781,813)
5 CIAC	(4,443,660)	(83,825)	(4,527,485)	284,956	(4,242,529)
6 AMORTIZATION OF CIAC	1,617,747	0	1,617,747	(189,134)	1,428,613
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,171,489)	0	(1,171,489)	513,212	(658,277)
9 UNFUNDED POST-RETIRE. BENEFITS	(40,348)	0	(40,348)	16,765	(23,583)
10 DEFERRED TAXES	190,658	0	190,658	757,016	947,674
11 WORKING CAPITAL ALLOWANCE	151,326	0	151,326	4,023	155,349
12 OTHER	0	0	0	0	0
RATE BASE	\$ 7,764,356 \$	368,675 \$	8,133,031 \$	(130,122)\$	8,002,909

SSU/ LEHIGH
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,031,388	\$ 610,228	\$ 2,641,616	(\$ 619,606)	\$ 2,022,010	\$ 327,099	2,349,109
OPERATING EXPENSES:						16.18%	
2 OPERATION AND MAINTENANCE	\$ 1,297,812	\$ 0	\$ 1,297,812	(\$ 52,110)	\$ 1,245,702	\$	1,245,702
3 DEPRECIATION	274,459	0	274,459	(53,648)	220,811		220,811
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	266,783	7,189	273,972	(39,862)	234,110	14,719	248,829
6 INCOME TAXES	(41,600)	218,413	176,813	(174,103)	2,710	120,501	123,211
7 TOTAL OPERATING EXPENSES	\$ 1,797,454	\$ 225,602	\$ 2,023,056	(\$ 319,723)	\$ 1,703,333	\$ 135,220	1,838,553
8 OPERATING INCOME	\$ 233,934	\$ 384,626	\$ 618,560	(\$ 299,883)	\$ 318,677	\$ 191,879	510,556
9 RATE BASE	\$ 4,694,208	\$	\$ 5,423,662	\$	\$ 5,217,287	\$	\$ 5,217,287
RATE OF RETURN	4.98%		11.40%		6.11%		9.79%

234

4555

SSU/ LEHIGH
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,523,933	\$ 704,593	\$ 3,228,526	\$(766,642)	\$ 2,461,884	\$ 465,296	2,927,180
OPERATING EXPENSES						18.90%	
2 OPERATION AND MAINTENANCE	\$ 1,210,611	\$ 0	\$ 1,210,611	\$ 32,172	\$ 1,242,783	\$	1,242,783
3 DEPRECIATION	398,216	0	398,216	(47,447)	350,769		350,769
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	378,573	14,157	392,730	(58,991)	333,739	20,938	354,677
6 INCOME TAXES	27,154	259,154	286,308	(261,922)	24,386	171,411	195,797
7 TOTAL OPERATING EXPENSES	\$ 2,014,554	\$ 273,311	\$ 2,287,865	\$(336,188)	\$ 1,951,677	\$ 192,349	2,144,026
8 OPERATING INCOME	\$ 509,379	\$ 431,282	\$ 940,661	\$(430,454)	\$ 510,207	\$ 272,947	783,153
9 RATE BASE	\$ 7,764,356	\$	\$ 8,133,031	\$	\$ 8,002,909	\$	\$ 8,002,909
RATE OF RETURN	6.56%		11.57%		6.38%		9.79%

225

4556

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LEHIGH
COUNTY: LEE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$9.03	\$11.82	\$10.54	\$10.29	\$10.99	\$10.53	\$10.53
3/4"	\$13.55	\$17.73	\$15.82	\$15.45	\$16.49	\$15.80	\$15.80
1"	\$22.57	\$29.54	\$26.35	\$25.73	\$27.46	\$26.32	\$26.32
1-1/2"	\$45.13	\$59.06	\$52.69	\$51.44	\$54.91	\$52.63	\$52.63
2"	\$72.22	\$94.52	\$84.32	\$82.32	\$87.87	\$84.22	\$84.22
3"	\$144.43	\$189.02	\$168.62	\$164.64	\$175.73	\$168.42	\$168.42
4"	\$225.68	\$295.36	\$263.48	\$257.25	\$274.58	\$263.17	\$263.17
6"	\$451.35	\$590.70	\$526.95	\$514.49	\$549.16	\$526.32	\$526.32
8"	\$722.16	\$945.13	\$843.12	\$823.19	\$878.65	\$842.11	\$842.11
10"	\$1,038.10	\$1,358.61	\$1,211.98	\$1,183.33	\$1,263.06	\$1,210.53	\$1,210.53
Gallage Charge per 1,000	\$2.40	\$3.14	\$2.80	\$2.74	\$2.92	\$2.80	\$2.80
Private Fire Protection							
5/8"x3/4"	---	---	---	---	---	---	---
3/4"	---	---	---	---	---	---	---
1"	---	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---	---
2"	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3"	---	---	---	---	---	---	---
4"	\$75.23	\$98.46	\$87.83	\$85.75	\$91.53	\$87.72	\$87.72
6"	\$150.45	\$196.90	\$175.65	\$171.50	\$183.05	\$175.44	\$175.44
8"	\$240.72	\$315.04	\$281.04	\$274.40	\$292.88	\$280.70	\$280.70
10"	\$346.04	\$452.88	\$404.00	\$394.45	\$421.03	\$403.51	\$403.51
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$16.23	\$21.24	\$18.94	\$18.51	\$19.75	\$18.93	\$18.86
5 M	\$21.03	\$27.52	\$24.54	\$23.99	\$25.59	\$24.52	\$24.44
10 M	\$33.03	\$43.22	\$38.54	\$37.69	\$40.19	\$38.52	\$38.39

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LEHIGH
COUNTY: LEE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$15.45	\$19.76	\$18.40	\$18.09	\$18.59	\$18.37	\$18.37
Gallonge Charge per 1,000							
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
\$3.86	\$4.94	\$4.60	\$4.52	\$4.65	\$4.59	\$4.59	
Residential - Wastewater Only							
Flat Rate:	\$27.81	\$35.57	\$33.12	\$32.57	\$33.47	\$33.07	\$33.07
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$15.45	\$19.76	\$18.40	\$18.09	\$18.59	\$18.37	\$18.37
3/4"	\$23.18	\$29.65	\$27.61	\$27.15	\$27.90	\$27.56	\$27.56
1"	\$38.64	\$49.42	\$46.02	\$45.25	\$46.50	\$45.94	\$45.94
1-1/2"	\$77.27	\$98.83	\$92.04	\$90.49	\$92.99	\$91.87	\$91.87
2"	\$123.63	\$158.13	\$147.26	\$144.78	\$148.79	\$147.00	\$147.00
3"	\$247.27	\$316.27	\$294.52	\$289.58	\$297.59	\$294.00	\$294.00
4"	\$386.35	\$494.16	\$460.18	\$452.45	\$464.97	\$459.37	\$459.37
6"	\$772.71	\$988.33	\$920.37	\$904.92	\$929.96	\$918.75	\$918.75
8"	\$1,236.34	\$1,581.33	\$1,472.60	\$1,447.88	\$1,487.94	\$1,470.01	\$1,470.01
10"	\$1,777.23	\$2,273.15	\$2,116.86	\$2,081.31	\$2,138.90	\$2,113.13	\$2,113.13
Gallonge Charge per 1,000							
\$4.63	\$5.92	\$5.51	\$5.42	\$5.57	\$5.51	\$5.51	
Effluent - EFF							
Gallonge Charge per 1,000	\$0.11	\$0.14	\$0.13	\$0.13	\$0.13	\$0.13	\$0.13

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$27.03	\$34.58	\$32.20	\$31.65	\$32.54	\$32.14	\$32.14
5 M	\$34.75	\$44.46	\$41.40	\$40.69	\$41.84	\$41.32	\$41.32
6 M (Maximum Bill) *	\$38.61	\$49.40	\$46.00	\$45.21	\$46.49	\$45.91	\$45.91

SSU/LEILANI HEIGHTS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 415,004	\$ 0	\$ 415,004	(\$ 66,192)	348,812
2 LAND & LAND RIGHTS	4,203	0	4,203	10	4,213
3 NON-USED & USEFUL COMPONENTS	0	0	0	(7,258)	(7,258)
4 ACCUMULATED DEPRECIATION	(136,316)	0	(136,316)	15,934	(120,382)
5 CIAC	(125,621)	0	(125,621)	113	(125,508)
6 AMORTIZATION OF CIAC	54,243	0	54,243	(3,291)	50,952
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,323)	0	(2,323)	965	(1,358)
10 DEFERRED TAXES	(6,354)	0	(6,354)	(733)	(7,087)
11 WORKING CAPITAL ALLOWANCE	8,025	0	8,025	769	8,794
12 OTHER	0	0	0	0	0
RATE BASE	\$ 210,861	\$ 0	\$ 210,861	(\$ 59,683)	151,178

SSU/LEILANI HEIGHTS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 623,185	\$ 0	\$ 623,185	(16,061)	607,124
2 LAND	9,815	0	9,815	11	9,826
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(305,064)	0	(305,064)	27,566	(277,498)
5 CIAC	(139,438)	0	(139,438)	0	(139,438)
6 AMORTIZATION OF CIAC	72,775	0	72,775	(5,117)	67,658
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,311)	0	(2,311)	960	(1,351)
10 DEFERRED TAXES	(11,240)	0	(11,240)	(1,556)	(12,796)
11 WORKING CAPITAL ALLOWANCE	13,735	0	13,735	2,153	15,888
12 OTHER	0	0	0	0	0
RATE BASE	\$ 261,457	\$ 0	\$ 261,457	7,956	269,413

SSU/LEILANI HEIGHTS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 82,566	\$ 24,620	\$ 107,186	\$(28,383)	\$ 78,803	\$ 32,400	111,203
OPERATING EXPENSES:						41.11%	
2 OPERATION AND MAINTENANCE	\$ 64,202	\$ 0	\$ 64,202	\$ 6,153	\$ 70,355	\$	70,355
3 DEPRECIATION	15,784	0	15,784	(3,420)	12,364		12,364
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,403	1,108	10,511	(1,406)	9,105	1,458	10,563
6 INCOME TAXES	(7,496)	9,070	1,574	(10,210)	(8,636)	11,936	3,300
7 TOTAL OPERATING EXPENSES	\$ 81,893	\$ 10,178	\$ 92,071	\$(8,883)	\$ 83,188	\$ 13,394	96,582
8 OPERATING INCOME	\$ 673	\$ 14,442	\$ 15,115	\$(19,500)	\$(4,385)	\$ 19,006	14,621
9 RATE BASE	\$ 210,861	\$	210,861	\$	151,178	\$	151,178
RATE OF RETURN	0.32%		7.17%		-2.90%		9.67%

240

4561

SSU/LEILANI HEIGHTS
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 152,149	\$ 42,440	\$ 194,589	\$(24,856)	\$ 169,733	\$ 30,623	200,356
OPERATING EXPENSES						18.04%	
2 OPERATION AND MAINTENANCE	\$ 109,879	0	\$ 109,879	\$ 17,223	\$ 127,102	\$	127,102
3 DEPRECIATION	25,533	0	25,533	(1,372)	24,161		24,161
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	15,890	1,910	17,800	(2,062)	15,738	1,378	17,116
6 INCOME TAXES	(5,902)	15,635	9,733	(15,092)	(5,359)	11,281	5,922
7 TOTAL OPERATING EXPENSES	\$ 145,400	\$ 17,545	\$ 162,945	\$(1,303)	\$ 161,642	\$ 12,659	174,301
8 OPERATING INCOME	\$ 6,749	\$ 24,895	\$ 31,644	\$(23,553)	\$ 8,091	\$ 17,964	26,055
9 RATE BASE	\$ 261,457	\$	261,457	\$	269,413	\$	269,413
RATE OF RETURN	2.58%		12.10%		3.00%		9.67%

241

4562

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.96	\$6.27	\$6.24	\$9.59	\$9.29
3/4"	\$7.70	\$10.08	\$11.94	\$9.40	\$9.37	\$14.38	\$13.93
1"	\$12.83	\$16.79	\$19.90	\$15.67	\$15.61	\$23.96	\$23.22
1-1/2"	\$25.66	\$33.58	\$39.80	\$31.35	\$31.22	\$47.93	\$46.44
2"	\$41.05	\$53.72	\$63.69	\$50.16	\$49.95	\$76.68	\$74.30
3"	\$82.10	\$107.45	\$127.37	\$100.31	\$99.89	\$153.36	\$148.59
4"	\$128.29	\$167.90	\$199.02	\$156.74	\$156.09	\$239.63	\$232.18
6"	\$256.57	\$335.79	\$398.04	\$313.47	\$312.17	\$479.26	\$464.36
8"	\$410.51	\$537.25	\$636.86	\$501.56	\$499.47	\$766.82	\$742.97
10"	\$590.11	\$772.31	\$915.48	\$720.99	\$717.99	\$1,102.31	\$1,068.02
Gallage Charge per 1,000	\$1.23	\$1.61	\$1.69	\$1.33	\$1.50	\$1.57	\$1.52

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$13.03	\$10.26	\$10.74	\$14.30	\$13.84
5 M	\$11.28	\$14.76	\$16.41	\$12.92	\$13.74	\$17.45	\$16.88
10 M	\$17.43	\$22.81	\$24.86	\$19.57	\$21.24	\$25.31	\$24.47

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LEILANI HEIGHTS
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$15.37	\$15.19	\$15.25	\$18.06	\$17.43
Gallonge Charge per 1,000							
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
	\$3.66	\$4.68	\$5.11	\$5.05	\$4.40	\$5.14	\$4.96
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$15.37	\$15.19	\$15.25	\$18.06	\$17.43
3/4"	\$19.01	\$24.30	\$23.07	\$22.79	\$22.88	\$27.09	\$26.15
1"	\$31.68	\$40.52	\$38.44	\$37.98	\$38.13	\$45.15	\$43.58
1-1/2"	\$63.37	\$81.05	\$76.87	\$75.98	\$76.27	\$90.30	\$87.15
2"	\$101.39	\$129.68	\$122.99	\$121.51	\$122.02	\$144.48	\$139.44
3"	\$202.77	\$259.35	\$245.97	\$243.03	\$244.03	\$288.96	\$278.88
4"	\$316.83	\$405.24	\$384.33	\$379.73	\$381.30	\$451.50	\$435.75
6"	\$633.66	\$810.48	\$768.67	\$759.46	\$762.61	\$903.00	\$871.50
8"	\$1,013.85	\$1,296.75	\$1,229.87	\$1,215.13	\$1,220.17	\$1,444.80	\$1,394.40
10"	\$1,457.41	\$1,864.09	\$1,767.93	\$1,746.75	\$1,753.99	\$2,076.90	\$2,004.45
Gallonge Charge per 1,000							
(Per 100 cubic ft)	\$4.39	\$5.61	\$6.13	\$6.05	\$5.28	\$6.17	\$5.95
	\$3.28	\$4.20	\$4.59	\$4.53	\$3.95	\$4.61	\$4.45
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$30.70	\$30.34	\$28.45	\$33.48	\$32.32
5 M	\$30.97	\$39.61	\$40.92	\$40.44	\$37.25	\$43.76	\$42.24
6 M (Maximum Bill) *	\$34.63	\$44.29	\$46.03	\$45.49	\$41.65	\$48.90	\$47.20

SSU/LEISURE LAKES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 249,554	\$ 0	\$ 249,554	(15,526)	234,028
2 LAND & LAND RIGHTS	1,324	0	1,324	6	1,330
3 NON-USED & USEFUL COMPONENTS	(10,177)	0	(10,177)	(245)	(10,422)
4 ACCUMULATED DEPRECIATION	(93,777)	0	(93,777)	9,829	(83,948)
5 CIAC	(99,875)	0	(99,875)	455	(99,420)
6 AMORTIZATION OF CIAC	43,016	0	43,016	(2,404)	40,612
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,444)	0	(1,444)	600	(844)
10 DEFERRED TAXES	(1,659)	0	(1,659)	(2,674)	(4,333)
11 WORKING CAPITAL ALLOWANCE	6,334	0	6,334	(1,380)	4,954
12 OTHER	0	0	0	0	0
RATE BASE	\$ 93,296	\$ 0	\$ 93,296	(11,339)	81,957

SSU/LEISURE LAKES
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 298,979	\$ 0	\$ 298,979	(\$ 8,895)	290,084
2 LAND	2,930	0	2,930	6	2,936
3 NON-USED & USEFUL COMPONENTS	(45,071)	0	(45,071)	(2,712)	(47,783)
4 ACCUMULATED DEPRECIATION	(152,080)	0	(152,080)	11,016	(141,064)
5 CIAC	(197,321)	0	(197,321)	480	(196,841)
6 AMORTIZATION OF CIAC	99,616	0	99,616	(5,029)	94,587
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,361)	0	(1,361)	566	(795)
10 DEFERRED TAXES	(1,988)	0	(1,988)	(4,058)	(6,046)
11 WORKING CAPITAL ALLOWANCE	6,359	0	6,359	(2,249)	4,110
12 OTHER	0	0	0	0	0
RATE BASE	\$ 10,063	\$ 0	\$ 10,063	(\$ 10,875)	(812)

SSU/LEISURE LAKES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 25,093	\$ 7,626	\$ 32,719	\$ 16,679	\$ 49,398	\$ 12,591	61,989
OPERATING EXPENSES:						25.49%	
2 OPERATION AND MAINTENANCE	\$ 50,672	\$ 0	\$ 50,672	\$(11,041)	\$ 39,631	\$	39,631
3 DEPRECIATION	8,453	0	8,453	(1,007)	7,446		7,446
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,199	239	4,438	316	4,754	567	5,321
6 INCOME TAXES	(17,019)	2,849	(14,170)	11,197	(2,973)	4,638	1,665
7 TOTAL OPERATING EXPENSES	\$ 46,305	\$ 3,088	\$ 49,393	\$(535)	\$ 48,858	\$ 5,205	54,063
8 OPERATING INCOME	\$ (21,212)	\$ 4,538	\$(16,674)	\$ 17,214	\$ 540	\$ 7,386	7,926
9 RATE BASE	\$ 93,296	\$	\$ 93,296	\$	\$ 81,957	\$	\$ 81,957
RATE OF RETURN	-22.74%		-17.87%		0.66%		9.67%

246

4567

SSU/LEISURE LAKES
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 59,538	\$ 16,615	\$ 76,153	\$(42,238)	\$ 33,915	\$ 4,965	38,880
OPERATING EXPENSES						14.64%	
2 OPERATION AND MAINTENANCE	\$ 50,873	\$ 0	\$ 50,873	\$(17,993)	\$ 32,880	\$	32,880
3 DEPRECIATION	4,463	0	4,463	(1,119)	3,344		3,344
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,441	296	5,737	(2,535)	3,202	223	3,425
6 INCOME TAXES	(1,219)	6,295	5,076	(7,675)	(2,599)	1,829	(770)
7 TOTAL OPERATING EXPENSES	\$ 59,558	\$ 6,591	\$ 66,149	\$(29,322)	\$ 36,827	\$ 2,052	38,880
8 OPERATING INCOME	\$ (20)	\$ 10,024	\$ 10,004	\$(12,916)	\$(2,912)	\$ 2,912	0
9 RATE BASE	\$ 10,063	\$	10,063	\$	(812)	\$	(812)
RATE OF RETURN	-0.20%		99.41%		N/A		-0.00%

247

4568

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LEISURE LAKES (COVERED BRIDGE)
COUNTY: MARTIN
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential & General Service</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.67	\$10.54	\$6.24	\$7.43	\$8.49
3/4"	\$7.70	\$10.08	\$17.52	\$15.82	\$9.37	\$11.15	\$12.73
1"	\$12.83	\$16.79	\$29.19	\$26.37	\$15.61	\$18.58	\$21.22
1-1/2"	\$25.66	\$33.58	\$58.36	\$52.72	\$31.22	\$37.15	\$42.43
2"	\$41.05	\$53.72	\$93.38	\$84.35	\$49.95	\$59.45	\$67.89
3"	\$82.10	\$107.45	\$186.76	\$168.71	\$99.89	\$118.89	\$135.78
4"	\$128.29	\$167.90	\$291.81	\$263.60	\$156.09	\$185.77	\$212.15
6"	\$256.57	\$335.79	\$583.63	\$527.20	\$312.17	\$371.54	\$424.31
8"	\$410.51	\$537.25	\$933.81	\$843.53	\$499.47	\$594.46	\$678.89
10"	\$590.11	\$772.31	\$1,342.35	\$1,212.57	\$717.99	\$854.53	\$975.90
Gallonge Charge per 1,000	\$1.23	\$1.61	\$3.82	\$3.45	\$1.50	\$4.46	\$5.08

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$23.13	\$20.89	\$10.74	\$20.80	\$23.72
5 M	\$11.28	\$14.76	\$30.77	\$27.79	\$13.74	\$29.72	\$33.88
10 M	\$17.43	\$22.81	\$49.87	\$45.04	\$21.24	\$52.00	\$59.27

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: LEISURE LAKES
COUNTY: HIGHLANDS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$9.77	\$10.01	\$15.25	\$6.85	\$6.22
Gallage Charge per 1,000 Gallage Cap *							
	\$3.66	\$4.68	\$1.76	\$1.80	\$4.40	\$3.80	\$3.63
	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$9.77	\$10.01	\$15.25	\$6.85	\$6.22
3/4"	\$19.01	\$24.30	\$14.66	\$15.03	\$22.88	\$10.28	\$9.33
1"	\$31.68	\$40.52	\$24.42	\$25.04	\$38.13	\$17.13	\$15.55
1 - 1/2"	\$63.37	\$81.05	\$48.84	\$50.06	\$76.27	\$34.25	\$31.10
2"	\$101.39	\$129.68	\$78.14	\$80.10	\$122.02	\$54.80	\$49.76
3"	\$202.77	\$259.35	\$156.28	\$160.21	\$244.03	\$109.60	\$99.52
4"	\$316.83	\$405.24	\$244.19	\$250.32	\$381.30	\$171.25	\$155.50
6"	\$633.66	\$810.48	\$488.38	\$500.65	\$762.61	\$342.50	\$311.00
8"	\$1,013.85	\$1,296.75	\$781.40	\$801.03	\$1,220.17	\$548.00	\$497.60
10"	\$1,457.41	\$1,864.09	\$1,123.26	\$1,151.48	\$1,753.99	\$787.75	\$715.30
Gallage Charge per 1,000 (Per 100 cubic ft)							
	\$4.39	\$5.61	\$2.11	\$2.17	\$5.28	\$4.56	\$4.35
	\$3.28	\$4.20	\$1.58	\$1.62	\$3.95	\$3.41	\$3.25
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$15.05	\$15.41	\$28.45	\$18.25	\$17.10
5 M	\$30.97	\$39.61	\$18.57	\$19.01	\$37.25	\$25.86	\$24.35
6 M (Maximum Bill) *	\$34.63	\$44.29	\$20.33	\$20.81	\$41.65	\$29.66	\$27.97

SSU/ MARCO ISLAND
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 38,261,999	\$ 0	\$ 38,261,999	(\$ 1,840,975)	36,421,024
2 LAND & LAND RIGHTS	7,168,434	0	7,168,434	(4,599,848)	2,568,586
3 NON-USED & USEFUL COMPONENTS	(486,409)	0	(486,409)	486,409	0
4 ACCUMULATED DEPRECIATION	(9,846,114)	0	(9,846,114)	1,533,848	(8,312,266)
5 CIAC	(5,639,355)	0	(5,639,355)	411,796	(5,227,559)
6 AMORTIZATION OF CIAC	1,358,652	0	1,358,652	(198,344)	1,160,308
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(34,478)	0	(34,478)	14,326	(20,152)
10 DEFERRED TAXES	1,219,634	0	1,219,634	(1,255,996)	(36,362)
11 WORKING CAPITAL ALLOWANCE	333,474	0	333,474	2,371	335,845
12 OTHER	1,465,808	0	1,465,808	(1,465,808)	0
RATE BASE	\$ 33,801,645	\$ 0	\$ 33,801,645	(\$ 6,912,221)	26,889,424

SSU/ MARCO ISLAND
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 22,847,434	\$ 0	\$ 22,847,434	\$ 20,699	\$ 22,868,133
2 LAND	18,330	0	18,330	(1,748)	16,582
3 NON-USED & USEFUL COMPONENTS	(2,598,926)	0	(2,598,926)	(192,979)	(2,791,905)
4 ACCUMULATED DEPRECIATION	(6,214,070)	0	(6,214,070)	1,025,630	(5,188,440)
5 CIAC	(4,200,493)	(6,877)	(4,207,370)	75,886	(4,131,484)
6 AMORTIZATION OF CIAC	1,667,824	0	1,667,824	(187,366)	1,480,458
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(11,407)	0	(11,407)	4,740	(6,667)
10 DEFERRED TAXES	(412,262)	0	(412,262)	338,088	(74,174)
11 WORKING CAPITAL ALLOWANCE	106,599	0	106,599	(3,969)	102,630
12 OTHER	0	0	0	0	0
RATE BASE	\$ 11,203,029	\$ (6,877)	\$ 11,196,152	\$ 1,078,981	\$ 12,275,133

SSU/ MARCO ISLAND
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,008,321	\$ 2,457,639	\$ 10,465,960	\$(2,690,421)	\$ 7,775,539	\$ 642,909	\$ 8,418,448
OPERATING EXPENSES:						8.27%	
2 OPERATION AND MAINTENANCE	\$ 2,667,795	\$ 0	\$ 2,667,795	\$ 18,965	\$ 2,686,760	\$	\$ 2,686,760
3 DEPRECIATION	1,501,374	0	1,501,374	(58,675)	1,442,699		1,442,699
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,026,744	109,301	1,136,045	(159,918)	976,127	28,931	1,005,058
6 INCOME TAXES	356,717	905,872	1,262,589	(834,797)	427,792	236,842	664,634
7 TOTAL OPERATING EXPENSES	\$ 5,552,630	\$ 1,015,173	\$ 6,567,803	\$(1,034,425)	\$ 5,533,378	\$ 265,773	\$ 5,799,151
8 OPERATING INCOME	\$ 2,455,691	\$ 1,442,466	\$ 3,898,157	\$(1,655,996)	\$ 2,242,161	\$ 377,136	\$ 2,619,297
9 RATE BASE	\$ 33,801,645	\$	\$ 33,801,645	\$	\$ 26,889,424	\$	\$ 26,889,424
RATE OF RETURN	7.27%		11.53%		8.34%		9.74%

252

4573

SSU/ MARCO ISLAND
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,970,429	\$ 826,360	\$ 3,796,789	(\$ 849,995)	\$ 2,946,794	\$ 536,046	\$ 3,482,840
OPERATING EXPENSES						18.19%	
2 OPERATION AND MAINTENANCE	\$ 852,791	\$ 0	\$ 852,791	(\$ 31,752)	\$ 821,039	\$	\$ 821,039
3 DEPRECIATION	683,536	0	683,536	1,715	685,251		685,251
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	546,395 *	(13,986)	532,409	(61,972)	470,437	24,122	494,559
6 INCOME TAXES	82,573	324,297	406,870	(318,074)	88,796	197,475	286,271
7 TOTAL OPERATING EXPENSES	\$ 2,165,295	\$ 310,311	\$ 2,475,606	(\$ 410,083)	\$ 2,065,523	\$ 221,597	\$ 2,287,120
8 OPERATING INCOME	\$ 805,134	\$ 516,049	\$ 1,321,183	(\$ 439,912)	\$ 881,271	\$ 314,449	\$ 1,195,720
9 RATE BASE	\$ 11,203,029	\$	\$ 11,196,152	\$	\$ 12,275,133	\$	\$ 12,275,133
RATE OF RETURN	7.19%		11.80%		7.18%		9.74%

253

4574

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MARCO ISLAND
COUNTY: COLLIER
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$7.88	\$10.31	\$8.77	\$8.98	\$9.59	\$8.53	\$8.53
3/4"	\$11.83	\$15.48	\$13.18	\$13.49	\$14.39	\$12.81	\$12.81
1"	\$19.71	\$25.80	\$21.94	\$22.47	\$23.98	\$21.34	\$21.34
1-1/2"	\$39.42	\$51.59	\$43.87	\$44.93	\$47.96	\$42.69	\$42.69
2"	\$63.07	\$82.54	\$70.20	\$71.89	\$76.74	\$68.30	\$68.30
3"	\$126.14	\$165.09	\$140.39	\$143.79	\$153.47	\$136.60	\$136.60
4"	\$197.09	\$257.94	\$219.36	\$224.66	\$239.80	\$213.43	\$213.43
6"	\$394.19	\$515.90	\$438.73	\$449.34	\$479.61	\$426.87	\$426.87
8"	\$630.70	\$825.43	\$701.97	\$718.93	\$767.37	\$682.99	\$682.99
10"	\$906.63	\$1,186.55	\$1,009.08	\$1,033.40	\$1,103.10	\$981.79	\$981.79
Gallonge Charge per 1,000	\$2.96	\$3.87	\$3.29	\$3.37	\$3.60	\$3.21	\$3.21
Bulk Raw Water							
All Sizes	\$120.89	\$158.21	\$134.55	\$137.80	\$147.09	\$130.91	\$130.91
Gallonge Charge per 1,000	\$0.64	\$0.87	\$0.71	\$0.73	\$0.78	\$0.69	\$0.69
Private Fire Protection							
5/8"x3/4"	---	---	---	---	---	---	---
3/4"	---	---	---	---	---	---	---
1"	---	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---	---
2"	\$21.02	\$27.51	\$23.40	\$23.96	\$25.58	\$22.76	\$22.76
3"	\$42.05	\$55.03	\$46.80	\$47.93	\$51.16	---	---
4"	\$65.70	\$85.98	\$73.12	\$74.89	\$79.94	\$71.15	\$71.15
6"	\$131.40	\$171.97	\$146.25	\$149.78	\$159.87	\$142.29	\$142.29
8"	\$210.23	\$275.14	\$233.99	\$239.64	\$255.79	\$227.66	\$227.66
10"	\$302.21	\$395.52	\$336.36	\$344.49	\$367.70	\$327.26	\$327.26
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$16.76	\$21.92	\$18.64	\$19.09	\$20.39	\$18.15	\$18.15
5 M	\$22.68	\$29.66	\$25.22	\$25.83	\$27.59	\$24.56	\$24.56
10 M	\$37.48	\$49.01	\$41.67	\$42.88	\$45.59	\$40.59	\$40.59

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MARCO ISLAND
COUNTY: COLLIER
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$11.10	\$14.20	\$13.22	\$13.00	\$13.36	\$13.12	\$13.12
Gallonge Charge per 1,000	\$3.20	\$4.09	\$3.81	\$3.75	\$3.85	\$3.78	\$3.78
Gallonge Cap *	10M	10M	10M	10M	10M	10M	10M
GEN. MF. COM WW ONLY, BULK WW							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$11.10	\$14.20	\$13.22	\$13.00	\$13.36	\$13.12	\$13.12
3/4"	\$16.65	\$21.30	\$19.82	\$19.50	\$20.04	\$19.68	\$19.68
1"	\$22.20	\$28.39	\$26.43	\$26.00	\$26.72	\$26.24	\$26.24
1-1/2"	\$55.51	\$71.00	\$66.09	\$65.01	\$66.81	\$65.61	\$65.61
2"	\$88.81	\$113.59	\$105.74	\$104.01	\$106.88	\$104.96	\$104.96
3"	\$177.62	\$227.18	\$211.47	\$208.01	\$213.77	\$209.93	\$209.93
4"	\$277.54	\$354.98	\$330.44	\$325.03	\$334.02	\$328.02	\$328.02
6"	\$555.08	\$709.97	\$660.88	\$650.05	\$668.04	\$656.05	\$656.05
8"	\$888.12	\$1,135.94	\$1,057.40	\$1,040.08	\$1,068.85	\$1,049.67	\$1,049.67
10"	\$1,276.68	\$1,632.92	\$1,520.02	\$1,495.12	\$1,536.48	\$1,508.91	\$1,508.91
Gallonge Charge per 1,000	\$3.85	\$4.92	\$4.58	\$4.51	\$4.63	\$4.55	\$4.55
Effluent - EFF							
Flat Rate:	\$0.25	\$0.32	\$0.30	\$0.29	\$0.30	\$0.30	\$0.30
MF Non-metered							
Flat Rate:							
Meter Size:							
3" (75 units) per unit	\$2,010.00	\$2,571.00	\$2,393.00	\$2,354.00	\$2,419.00	\$2,375.62	\$2,375.62
	\$26.80	\$34.28	\$31.91	\$31.39	\$32.25	\$31.67	\$31.67
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$20.70	\$26.47	\$24.65	\$24.25	\$24.91	\$24.47	\$24.47
5 M	\$27.10	\$34.65	\$32.27	\$31.75	\$32.61	\$32.03	\$32.03
10 M (Maximum Bill) *	\$43.10	\$55.10	\$51.32	\$50.50	\$51.86	\$50.94	\$50.94

SSU/MARCO SHORES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,576,707	\$ 0	\$ 1,576,707	(\$ 116,930)	1,459,777
2 LAND & LAND RIGHTS	57,414	0	57,414	8	57,422
3 NON-USED & USEFUL COMPONENTS	(55,315)	0	(55,315)	(166,810)	(222,125)
4 ACCUMULATED DEPRECIATION	(597,976)	0	(597,976)	55,696	(542,280)
5 CIAC	(265,299)	(27,825)	(293,124)	(10,593)	(303,717)
6 AMORTIZATION OF CIAC	59,945	0	59,945	(7,365)	52,580
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,723)	0	(1,723)	716	(1,007)
10 DEFERRED TAXES	(17,621)	0	(17,621)	7,041	(10,580)
11 WORKING CAPITAL ALLOWANCE	14,194	3,048	17,242	(82)	17,160
12 OTHER	0	0	0	0	0
RATE BASE	\$ 770,326	(\$ 24,777)	\$ 745,549	(\$ 238,319)	507,230

SSU/MARCO SHORES
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,032,843	\$ 0	\$ 1,032,843	\$(107,327)	925,516
2 LAND	204,143	0	204,143	6	204,149
3 NON-USED & USEFUL COMPONENTS	(76,499)	0	(76,499)	(21,722)	(98,221)
4 ACCUMULATED DEPRECIATION	(344,914)	0	(344,914)	41,486	(303,428)
5 CIAC	(414,139)	(17,175)	(431,314)	9,100	(422,214)
6 AMORTIZATION OF CIAC	99,049	0	99,049	(15,515)	83,534
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,503)	0	(1,503)	624	(879)
10 DEFERRED TAXES	116,427	0	116,427	(134,815)	(18,388)
11 WORKING CAPITAL ALLOWANCE	9,497	0	9,497	(911)	8,586
12 OTHER	0	0	0	0	0
RATE BASE	\$ 624,904	\$(17,175)	\$ 607,729	\$(229,074)	378,655

SSU/MARCO SHORES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 66,393	\$ 19,819	\$ 86,212	\$ 64,481	\$ 150,693	\$ 103,696	\$ 254,389
OPERATING EXPENSES:						68.81%	
2 OPERATION AND MAINTENANCE	\$ 113,555	\$ 24,387	\$ 137,942	(\$ 657)	\$ 137,285	\$	\$ 137,285
3 DEPRECIATION	47,228	0	47,228	(14,888)	32,340		32,340
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	19,175	1,061	20,236	(117)	20,119	4,666	24,785
6 INCOME TAXES	(61,686)	(1,689)	(63,375)	36,099	(27,276)	38,201	10,924
7 TOTAL OPERATING EXPENSES	\$ 118,272	\$ 23,759	\$ 142,031	\$ 20,437	\$ 162,468	\$ 42,867	\$ 205,335
8 OPERATING INCOME	\$ (51,879)	(\$ 3,940)	(\$ 55,819)	\$ 44,044	(\$ 11,775)	\$ 60,829	\$ 49,055
9 RATE BASE	\$ 770,326	\$	\$ 745,549	\$	\$ 507,230	\$	\$ 507,230
RATE OF RETURN	-6.73%		-7.49%		-2.32%		9.67%

258

4579

SSU/MARCO SHORES
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 97,711	\$ 27,241	\$ 124,952	\$ 19,264	\$ 144,216	\$ 2,821	147,037
OPERATING EXPENSES						1.96%	
2 OPERATION AND MAINTENANCE	\$ 75,978	\$ 0	\$ 75,978	(\$ 7,293)	\$ 68,685	\$	68,685
3 DEPRECIATION	24,111	0	24,111	(5,956)	18,155		18,155
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	8,793	1,013	9,806	59	9,865	127	9,992
6 INCOME TAXES	(18,365)	10,452	(7,913)	17,355	9,442	1,039	10,482
7 TOTAL OPERATING EXPENSES	\$ 90,517	\$ 11,465	\$ 101,982	\$ 4,165	\$ 106,147	\$ 1,166	107,314
8 OPERATING INCOME	\$ 7,194	\$ 15,776	\$ 22,970	\$ 15,099	\$ 38,069	\$ 1,655	39,723
9 RATE BASE	\$ 624,904	\$	\$ 607,729	\$	\$ 378,655	\$	\$ 378,655
RATE OF RETURN	1.15%		3.78%		10.05%		10.49%

259

4580

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MARCO SHORES
COUNTY: COLLIER
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service & Multi-Family							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$22.13	\$13.98	\$6.24	\$12.25	\$19.44
3/4"	\$7.70	\$10.08	\$33.19	\$20.96	\$9.37	\$18.38	\$29.16
1"	\$12.83	\$16.79	\$55.31	\$34.94	\$15.61	\$30.64	\$48.60
1-1/2"	\$25.66	\$33.58	\$110.63	\$69.88	\$31.22	\$61.27	\$97.21
2"	\$41.05	\$53.72	\$177.00	\$111.80	\$49.95	\$98.04	\$155.53
3"	\$82.10	\$107.45	\$354.01	\$223.60	\$99.89	\$196.07	\$311.06
4"	\$128.29	\$167.90	\$553.14	\$349.38	\$156.09	\$306.36	\$486.03
6"	\$256.57	\$335.79	\$1,106.28	\$698.76	\$312.17	\$612.72	\$972.06
8"	\$410.51	\$537.25	\$1,770.05	\$1,118.01	\$499.47	\$980.36	\$1,555.29
10"	\$590.11	\$772.31	\$2,544.45	\$1,607.15	\$717.99	\$1,409.26	\$2,235.73
Gallonage Charge per 1,000	\$1.23	\$1.61	\$6.37	\$4.02	\$1.50	\$3.97	\$6.30

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$41.24	\$26.04	\$10.74	\$24.18	\$38.35
5 M	\$11.28	\$14.76	\$53.98	\$34.08	\$13.74	\$32.13	\$50.95
10 M	\$17.43	\$22.81	\$85.83	\$54.18	\$21.24	\$52.00	\$82.46

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MARCO SHORES
COUNTY: COLLIER
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$12.70	\$15.05	\$15.25	\$17.21	\$16.58
Gallonge Charge per 1,000	\$3.66	\$4.68	\$7.30	\$8.65	\$4.40	\$7.03	\$6.88
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
General Service & Multi-family - GS, MF							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$12.70	\$15.05	\$15.25	\$17.21	\$16.58
3/4"	\$19.01	\$24.30	\$19.05	\$22.58	\$22.68	\$25.82	\$24.87
1"	\$31.68	\$40.52	\$31.74	\$37.63	\$38.13	\$43.03	\$41.45
1-1/2"	\$63.37	\$81.05	\$63.48	\$75.24	\$76.27	\$86.05	\$82.90
2"	\$101.39	\$129.68	\$101.57	\$120.39	\$122.02	\$137.68	\$132.64
3"	\$202.77	\$259.35	\$203.13	\$240.78	\$244.03	\$275.36	\$265.28
4"	\$316.83	\$405.24	\$317.40	\$376.22	\$381.30	\$430.25	\$414.50
6"	\$633.66	\$810.48	\$634.79	\$752.43	\$762.61	\$860.50	\$829.00
8"	\$1,013.85	\$1,296.75	\$1,015.66	\$1,203.89	\$1,220.17	\$1,376.80	\$1,326.40
10"	\$1,457.41	\$1,864.09	\$1,460.02	\$1,730.59	\$1,753.99	\$1,979.15	\$1,906.70
Gallonge Charge per 1,000	\$4.39	\$5.61	\$8.76	\$10.39	\$5.28	\$8.44	\$8.26
(Per 100 cubic ft)	\$3.28	\$4.20	\$6.55	\$7.77	\$3.95	\$6.31	\$6.18
<u>Typical Residential Bills</u>							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$34.60	\$41.00	\$28.45	\$38.31	\$37.22
5 M	\$30.97	\$39.61	\$49.20	\$58.30	\$37.25	\$52.38	\$50.98
6 M (Maximum Bill) *	\$34.63	\$44.29	\$56.50	\$66.95	\$41.65	\$59.42	\$57.86

SSU/MARION OAKS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 8,222,015	\$ 0	\$ 8,222,015	(\$ 617,754)	7,604,261
2 LAND & LAND RIGHTS	111,866	0	111,866	66	111,932
3 NON-USED & USEFUL COMPONENTS	(2,035,655)	0	(2,035,655)	(129,505)	(2,165,160)
4 ACCUMULATED DEPRECIATION	(1,432,685)	0	(1,432,685)	222,374	(1,210,311)
5 CIAC	(1,192,486)	(43,860)	(1,236,346)	105,772	(1,130,574)
6 AMORTIZATION OF CIAC	188,196	0	188,196	(33,821)	154,375
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,456,521)	0	(1,456,521)	332,519	(1,124,002)
9 UNFUNDED POST-RETIRE. BENEFITS	(14,937)	0	(14,937)	6,207	(8,730)
10 DEFERRED TAXES	189,132	0	189,132	(20,260)	168,872
11 WORKING CAPITAL ALLOWANCE	43,577	0	43,577	(630)	42,947
12 OTHER	0	0	0	0	0
RATE BASE	\$ 2,622,502	(\$ 43,860)	\$ 2,578,642	(\$ 135,032)	2,443,610

SSU/MARION OAKS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 3,409,480	\$ 0	\$ 3,409,480	(\$ 331,942)	3,077,538
2 LAND	7,996	0	7,996	35	8,031
3 NON-USED & USEFUL COMPONENTS	(294,944)	0	(294,944)	24,324	(270,620)
4 ACCUMULATED DEPRECIATION	(1,037,836)	0	(1,037,836)	116,873	(920,963)
5 CIAC	(303,414)	(7,472)	(310,886)	5,799	(305,087)
6 AMORTIZATION OF CIAC	70,806	0	70,806	(11,234)	59,572
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(7,914)	0	(7,914)	3,288	(4,626)
10 DEFERRED TAXES	(52,880)	0	(52,880)	(16,798)	(69,678)
11 WORKING CAPITAL ALLOWANCE	41,646	0	41,646	(3,749)	37,897
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,832,940	\$ (7,472)	\$ 1,825,468	(\$ 213,404)	1,612,064

SSU/MARION OAKS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 385,772 \$	114,617 \$	500,389 \$	429,472 \$	929,861 \$	(29,829)\$	900,032
OPERATING EXPENSES:						-3.21%	
2 OPERATION AND MAINTENANCE	\$ 348,617 \$	0 \$	348,617 \$	(5,043)\$	343,574 \$	\$	343,574
3 DEPRECIATION	113,321	0	113,321	(11,180)	102,141		102,141
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	143,739	(22,572)	121,167	14,251	135,418	(1,342)	134,076
6 INCOME TAXES	(150,893)	53,775	(97,118)	171,997	74,879	(10,989)	63,890
7 TOTAL OPERATING EXPENSES	\$ 454,784 \$	31,203 \$	485,987 \$	170,025 \$	656,012 \$	(12,331)\$	643,681
8 OPERATING INCOME	\$ (69,012)\$	83,414 \$	14,402 \$	259,447 \$	273,849 \$	(17,498)\$	256,351
9 RATE BASE	\$ 2,622,502	\$ 2,578,642	\$ 2,443,610	\$ 2,443,610	\$ 2,443,610		
RATE OF RETURN	-2.63%		0.56%		11.21%		10.49%

264

4585

SSU/MARION OAKS
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 427,259	\$ 119,200	\$ 546,459	\$ 135,756	\$ 682,215	(10,821)	671,394
OPERATING EXPENSES						-1.59%	
2 OPERATION AND MAINTENANCE	\$ 333,164	\$ 0	\$ 333,164	(29,988)	\$ 303,176	\$	303,176
3 DEPRECIATION	105,740	0	105,740	(16,125)	89,615		89,615
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	78,130	5,576	83,706	1,166	84,872	(487)	84,385
6 INCOME TAXES	(76,548)	43,976	(32,572)	74,872	42,300	(3,986)	38,314
7 TOTAL OPERATING EXPENSES	\$ 440,486	\$ 49,552	\$ 490,038	\$ 29,925	\$ 519,963	(4,473)	515,490
8 OPERATING INCOME	\$ (13,227)	\$ 69,648	\$ 56,421	\$ 105,831	\$ 162,252	(6,348)	155,904
9 RATE BASE	\$ 1,832,940	\$ 1,825,468	\$ 1,825,468	\$ 1,612,064	\$ 1,612,064	\$	1,612,064
RATE OF RETURN	-0.72%		3.09%		10.06%		9.67%

205

4586

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MARION OAKS UTILITIES
COUNTY: MARION
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$9.26	\$11.30	\$6.24	\$11.38	\$11.08
3/4"	\$7.70	\$10.08	\$13.90	\$16.95	\$9.37	\$17.07	\$16.62
1"	\$12.83	\$16.79	\$23.16	\$28.25	\$15.61	\$28.45	\$27.71
1-1/2"	\$25.66	\$33.58	\$46.31	\$56.48	\$31.22	\$56.90	\$55.41
2"	\$41.05	\$53.72	\$74.10	\$90.37	\$49.95	\$91.05	\$88.66
3"	\$82.10	\$107.45	\$148.19	\$180.74	\$99.89	\$182.09	\$177.32
4"	\$128.29	\$167.90	\$231.55	\$282.41	\$156.09	\$284.52	\$277.06
6"	\$256.57	\$335.79	\$463.09	\$564.82	\$312.17	\$569.03	\$554.12
8"	\$410.51	\$537.25	\$740.95	\$903.71	\$499.47	\$910.45	\$886.60
10"	\$590.11	\$772.31	\$1,065.12	\$1,299.09	\$717.99	\$1,308.77	\$1,274.49
Gallorage Charge per 1,000	\$1.23	\$1.61	\$3.29	\$4.01	\$1.50	\$3.19	\$3.13

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$19.13	\$23.33	\$10.74	\$20.94	\$20.48
5 M	\$11.28	\$14.76	\$25.71	\$31.35	\$13.74	\$27.32	\$26.75
10 M	\$17.43	\$22.81	\$42.16	\$51.40	\$21.24	\$43.25	\$42.42

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MARION OAKS
COUNTY: MARION
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$12.65	\$14.98	\$15.25	\$17.42	\$16.79
Gallonge Charge per 1,000	\$3.66	\$4.68	\$8.19	\$9.70	\$4.40	\$7.43	\$7.27
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$12.65	\$14.98	\$15.25	\$17.42	\$16.79
3/4"	\$19.01	\$24.30	\$18.98	\$22.47	\$22.88	\$26.13	\$25.19
1"	\$31.68	\$40.52	\$31.64	\$37.45	\$38.13	\$43.55	\$41.98
1-1/2"	\$63.37	\$81.05	\$63.27	\$74.89	\$76.27	\$87.10	\$83.95
2"	\$101.39	\$129.68	\$101.23	\$119.83	\$122.02	\$139.36	\$134.32
3"	\$202.77	\$259.35	\$202.45	\$239.65	\$244.03	\$278.72	\$268.64
4"	\$316.83	\$405.24	\$316.33	\$374.46	\$381.30	\$435.50	\$419.75
6"	\$633.66	\$810.48	\$632.66	\$748.92	\$762.61	\$871.00	\$839.50
8"	\$1,013.85	\$1,296.75	\$1,012.25	\$1,198.27	\$1,220.17	\$1,393.60	\$1,343.20
10"	\$1,457.41	\$1,864.09	\$1,455.11	\$1,722.51	\$1,753.99	\$2,003.30	\$1,930.85
Gallonge Charge per 1,000	\$4.39	\$5.61	\$9.83	\$11.64	\$5.28	\$8.92	\$8.72
(Per 100 cubic ft)	\$3.28	\$4.20	\$7.35	\$8.71	\$3.95	\$6.67	\$6.52

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$37.22	\$44.08	\$28.45	\$39.72	\$38.59
5 M	\$30.97	\$39.61	\$53.60	\$63.48	\$37.25	\$54.59	\$53.13
6 M (Maximum Bill) *	\$34.63	\$44.29	\$61.79	\$73.18	\$41.65	\$62.02	\$60.39

SSU/MERIDITH MANOR
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 669,506	\$ 0	\$ 669,506	(49,573)	\$ 619,933
2 LAND & LAND RIGHTS	5,903	0	5,903	17	5,920
3 NON-USED & USEFUL COMPONENTS	(20,638)	0	(20,638)	(401)	(21,039)
4 ACCUMULATED DEPRECIATION	(297,336)	0	(297,336)	23,318	(274,018)
5 CIAC	(80,766)	0	(80,766)	488	(80,278)
6 AMORTIZATION OF CIAC	27,836	0	27,836	(2,795)	25,041
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,868)	0	(3,868)	1,607	(2,261)
10 DEFERRED TAXES	(10,668)	0	(10,668)	265	(10,403)
11 WORKING CAPITAL ALLOWANCE	12,439	0	12,439	695	13,134
12 OTHER	0	0	0	0	0
RATE BASE	\$ 302,408	\$ 0	\$ 302,408	(26,379)	\$ 276,029

SSU/MERIDITH MANOR
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 41,268	\$ 0	\$ 41,268	(2,890)	38,378
2 LAND	173	0	173	1	174
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(13,333)	0	(13,333)	1,640	(11,693)
5 CIAC	(27,351)	0	(27,351)	0	(27,351)
6 AMORTIZATION OF CIAC	9,273	0	9,273	(1,006)	8,267
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(166)	0	(166)	69	(97)
10 DEFERRED TAXES	(738)	0	(738)	(65)	(803)
11 WORKING CAPITAL ALLOWANCE	1,585	0	1,585	466	2,051
12 OTHER	0	0	0	0	0
RATE BASE	\$ 10,711	\$ 0	\$ 10,711	(1,785)	8,926

SSU/MERIDITH MANOR
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 142,149	\$ 42,677	\$ 184,826	\$(37,714)	\$ 147,112	\$ 30,929	178,041
OPERATING EXPENSES:						21.02%	
2 OPERATION AND MAINTENANCE	\$ 99,512	\$ 0	\$ 99,512	\$ 5,561	\$ 105,073	\$	105,073
3 DEPRECIATION	26,190	0	26,190	(3,040)	23,150		23,150
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	16,404	1,501	17,905	(2,244)	15,661	1,392	17,053
6 INCOME TAXES	(7,094)	15,884	8,790	(14,113)	(5,323)	11,394	6,071
7 TOTAL OPERATING EXPENSES	\$ 135,012	\$ 17,385	\$ 152,397	\$(13,836)	\$ 138,561	\$ 12,786	151,347
8 OPERATING INCOME	\$ 7,137	\$ 25,292	\$ 32,429	\$(23,878)	\$ 8,551	\$ 18,143	26,695
9 RATE BASE	\$ 302,408	\$ 302,408	\$ 302,408	\$ 276,029	\$ 276,029	\$ 276,029	276,029
RATE OF RETURN	2.36%		10.72%		3.10%		9.67%

270

4591

SSU/MERIDITH MANOR
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 14,840	\$ 4,137	\$ 18,977	(1,549)	\$ 17,428	1,921	19,349
OPERATING EXPENSES						11.02%	
2 OPERATION AND MAINTENANCE	\$ 12,680	\$ 0	\$ 12,680	3,724	\$ 16,404	\$	16,404
3 DEPRECIATION	820	0	820	(170)	650		650
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	994	186	1,180	18	1,198	86	1,284
6 INCOME TAXES	(150)	1,524	1,374	(1,934)	(560)	708	147
7 TOTAL OPERATING EXPENSES	\$ 14,344	\$ 1,710	\$ 16,054	1,638	\$ 17,692	794	18,486
8 OPERATING INCOME	\$ 496	\$ 2,427	\$ 2,923	(3,187)	(264)	1,127	863
9 RATE BASE	\$ 10,711	\$	10,711	\$	8,926	\$	8,926
RATE OF RETURN	4.63%		27.29%		-2.95%		9.67%

271

4592

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$6.04	\$5.63	\$6.24	\$8.12	\$7.82
3/4"	\$7.70	\$10.08	\$9.05	\$8.45	\$9.37	\$12.18	\$11.73
1"	\$12.83	\$16.79	\$15.09	\$14.08	\$15.61	\$20.30	\$19.55
1-1/2"	\$25.66	\$33.58	\$30.18	\$28.16	\$31.22	\$40.60	\$39.11
2"	\$41.05	\$53.72	\$48.28	\$45.05	\$49.95	\$64.96	\$62.57
3"	\$82.10	\$107.45	\$96.56	\$90.10	\$99.89	\$129.91	\$125.14
4"	\$128.29	\$167.90	\$150.88	\$140.78	\$156.09	\$202.99	\$195.53
6"	\$256.57	\$335.79	\$301.76	\$281.56	\$312.17	\$405.97	\$391.07
8"	\$410.51	\$537.25	\$482.82	\$450.49	\$499.47	\$649.56	\$625.71
10"	\$590.11	\$772.31	\$694.05	\$647.58	\$717.99	\$933.74	\$899.45
Gallage Charge per 1,000	\$1.23	\$1.61	\$1.65	\$1.54	\$1.50	\$1.50	\$1.45
Private Fire Protection							
5/8"x3/4"	---	---	---	---	---	---	---
3/4"	---	---	---	---	---	---	---
1"	---	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---	---
2"	\$13.69	\$17.92	N/A	N/A	\$16.66	\$21.65	\$20.86
3"	---	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$50.30	\$46.93	\$52.03	\$67.66	\$65.18
6"	\$85.53	\$111.94	\$100.58	\$93.85	\$104.06	\$135.32	\$130.36
8"	\$136.84	\$179.09	\$160.93	\$150.16	\$166.49	\$216.52	\$208.57
10"	\$196.70	\$257.43	\$231.35	\$215.86	\$239.32	\$311.25	\$299.82
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$10.99	\$10.25	\$10.74	\$12.62	\$12.16
5 M	\$11.28	\$14.76	\$14.29	\$13.33	\$13.74	\$15.62	\$15.05
10 M	\$17.43	\$22.81	\$22.54	\$21.03	\$21.24	\$23.11	\$22.28

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MEREDITH MANOR
COUNTY: SEMINOLE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$14.28	\$15.04	\$15.25	\$20.80	\$20.17
Gallonge Charge per 1,000	\$3.66	\$4.68	\$5.38	\$5.67	\$4.40	\$4.87	\$4.70
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$14.28	\$15.04	\$15.25	\$20.80	\$20.17
3/4"	\$19.01	\$24.30	\$21.41	\$22.56	\$22.88	\$31.20	\$30.26
1"	\$31.68	\$40.52	\$35.69	\$37.59	\$38.13	\$52.00	\$50.43
1-1/2"	\$63.37	\$81.05	\$71.38	\$75.18	\$76.27	\$104.00	\$100.85
2"	\$101.39	\$129.68	\$114.20	\$120.30	\$122.02	\$166.40	\$161.36
3"	\$202.77	\$259.35	\$228.41	\$240.59	\$244.03	\$332.80	\$322.72
4"	\$316.83	\$405.24	\$356.89	\$375.92	\$381.30	\$520.00	\$504.25
6"	\$633.66	\$810.48	\$713.78	\$751.85	\$762.61	\$1,040.00	\$1,008.50
8"	\$1,013.85	\$1,296.75	\$1,142.04	\$1,202.95	\$1,220.17	\$1,664.00	\$1,613.60
10"	\$1,457.41	\$1,864.09	\$1,841.68	\$1,729.25	\$1,753.99	\$2,392.00	\$2,319.55
Gallonge Charge per 1,000	\$4.39	\$5.61	\$6.46	\$6.80	\$5.28	\$5.84	\$5.64
(Per 100 cubic ft)	\$3.28	\$4.20	\$4.83	\$5.09	\$3.95	\$4.37	\$4.22

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$30.42	\$32.05	\$28.45	\$35.41	\$34.28
5 M	\$30.97	\$39.61	\$41.18	\$43.39	\$37.25	\$45.15	\$43.68
6 M (Maximum Bill) *	\$34.63	\$44.29	\$46.56	\$49.06	\$41.65	\$50.02	\$48.39

SSU/MORNING VIEW
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2--A
 DOCKET NO. 950495--WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 99,472	\$ 0	\$ 99,472	\$(30,678)	68,794
2 LAND & LAND RIGHTS	503	0	503	1	504
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(18,477)	0	(18,477)	2,941	(15,536)
5 CIAC	(4,005)	0	(4,005)	37	(3,968)
6 AMORTIZATION OF CIAC	1,552	0	1,552	(115)	1,437
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(214)	0	(214)	89	(125)
10 DEFERRED TAXES	(1,865)	0	(1,865)	628	(1,237)
11 WORKING CAPITAL ALLOWANCE	1,580	0	1,580	(259)	1,322
12 OTHER	0	0	0	0	0
RATE BASE	\$ 78,546	0 \$	\$ 78,546	\$(27,356)	51,191

SSU/MORNINGVIEW
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 88,985	\$ 0	\$ 88,985	(2,651)	\$ 86,334
2 LAND	1,374	0	1,374	1	1,375
3 NON-USED & USEFUL COMPONENTS	(1,520)	0	(1,520)	249	(1,271)
4 ACCUMULATED DEPRECIATION	(57,006)	0	(57,006)	6,022	(50,984)
5 CIAC	(5,830)	0	(5,830)	0	(5,830)
6 AMORTIZATION OF CIAC	3,668	0	3,668	(292)	3,376
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(214)	0	(214)	89	(125)
10 DEFERRED TAXES	(1,658)	0	(1,658)	(192)	(1,850)
11 WORKING CAPITAL ALLOWANCE	2,463	0	2,463	(182)	2,281
12 OTHER	0	0	0	0	0
RATE BASE	\$ 30,262	\$ 0	\$ 30,262	\$ 3,044	\$ 33,306

SSU/MORNINGVIEW
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 7,428	\$ 2,273	\$ 9,701	\$ 6,320	\$ 16,021	\$ 4,974	20,995
OPERATING EXPENSES:						31.05%	
2 OPERATION AND MAINTENANCE	\$ 12,638	\$ 0	\$ 12,638	\$(2,066)	\$ 10,572	\$	10,572
3 DEPRECIATION	3,417	0	3,417	(922)	2,495		2,495
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,223	102	1,325	176	1,501	224	1,725
6 INCOME TAXES	(5,511)	837	(4,674)	4,094	(580)	1,832	1,253
7 TOTAL OPERATING EXPENSES	\$ 11,767	\$ 939	\$ 12,706	\$ 1,282	\$ 13,988	\$ 2,056	16,045
8 OPERATING INCOME	\$ (4,339)	\$ 1,334	\$(3,005)	\$ 5,038	\$ 2,033	\$ 2,918	4,951
9 RATE BASE	\$ 78,546	\$	78,546	\$	51,191	\$	51,191
RATE OF RETURN	-5.52%		-3.83%		3.97%		9.67%

276

4597

SSU/MORNINGVIEW
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,160	\$ 3,671	\$ 16,831	\$ 9,754	\$ 26,585	\$ 3,566	30,151
OPERATING EXPENSES						13.41%	
2 OPERATION AND MAINTENANCE	\$ 19,704	\$ 0	\$ 19,704	\$(1,459)	\$ 18,245	\$	18,245
3 DEPRECIATION	5,811	0	5,811	(180)	5,631		5,631
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,666	151	1,817	376	2,193	160	2,353
6 INCOME TAXES	(6,160)	1,357	(4,803)	4,190	(613)	1,314	700
7 TOTAL OPERATING EXPENSES	\$ 21,021	\$ 1,508	\$ 22,529	\$ 2,927	\$ 25,456	\$ 1,474	26,930
8 OPERATING INCOME	\$ (7,861)	\$ 2,163	\$(5,698)	\$ 6,827	\$ 1,129	\$ 2,092	3,221
9 RATE BASE	\$ 30,262	\$	30,262	\$	33,306	\$	33,306
RATE OF RETURN	-25.98%		-18.83%		3.39%		9.67%

277

4598

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MORNINGVIEW
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.30	\$9.75	\$6.24	\$15.39	\$15.09
3/4"	\$7.70	\$10.08	\$16.95	\$14.62	\$9.37	\$23.08	\$22.63
1"	\$12.83	\$16.79	\$28.25	\$24.37	\$15.61	\$38.47	\$37.72
1-1/2"	\$25.66	\$33.58	\$56.49	\$48.73	\$31.22	\$76.93	\$75.44
2"	\$41.05	\$53.72	\$90.39	\$77.97	\$49.95	\$123.09	\$120.71
3"	\$82.10	\$107.45	\$180.78	\$155.94	\$99.89	\$246.18	\$241.41
4"	\$128.29	\$167.90	\$282.47	\$243.65	\$156.09	\$384.66	\$377.21
6"	\$256.57	\$335.79	\$564.94	\$487.31	\$312.17	\$769.33	\$754.42
8"	\$410.51	\$537.25	\$903.91	\$779.69	\$499.47	\$1,230.92	\$1,207.07
10"	\$590.11	\$772.31	\$1,299.36	\$1,120.81	\$717.99	\$1,769.45	\$1,735.16
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.75	\$3.24	\$1.50	\$3.24	\$3.19

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$22.55	\$19.47	\$10.74	\$25.11	\$24.65
5 M	\$11.28	\$14.76	\$30.05	\$25.95	\$13.74	\$31.60	\$31.03
10 M	\$17.43	\$22.81	\$48.80	\$42.15	\$21.24	\$47.81	\$46.97

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: MORNINGVIEW
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$28.92	\$29.76	\$15.25	\$22.71	\$27.96
Gallage Charge per 1,000	\$3.66	\$4.68	\$8.51	\$8.76	\$4.40	\$7.05	\$8.67
Gallage Cap *	6M	6M	6M	6M	6M	6M	6M
<u>Residential - Wastewater Only</u>							
Flat Rate:	\$17.27	\$22.09	\$69.46	\$71.47	\$10.78	\$57.17	\$70.34

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	6 M (Maximum Bill) *
	\$23.65	\$30.25	\$39.61	\$44.29
	\$54.45	\$71.47	\$79.98	
	\$56.04	\$73.56	\$82.32	
	\$28.45	\$37.25	\$41.65	
	\$43.86	\$57.96	\$65.01	
	\$53.97	\$71.31	\$79.98	

SSU/OAK FOREST
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 185,708	\$ 0	\$ 185,708	\$(53,787)	131,921
2 LAND & LAND RIGHTS	3,431	0	3,431	4	3,435
3 NON-USED & USEFUL COMPONENTS	(5,513)	0	(5,513)	(459)	(5,972)
4 ACCUMULATED DEPRECIATION	(72,024)	0	(72,024)	(7,370)	(79,394)
5 CIAC	(45,688)	0	(45,688)	450	(45,238)
6 AMORTIZATION OF CIAC	22,505	0	22,505	(1,851)	20,654
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(850)	0	(850)	353	(497)
10 DEFERRED TAXES	(2,505)	0	(2,505)	1,852	(653)
11 WORKING CAPITAL ALLOWANCE	2,870	0	2,870	289	3,159
12 OTHER	0	0	0	0	0
RATE BASE	\$ 87,934	\$ 0	\$ 87,934	\$(60,519)	27,415

SSU/OAK FOREST
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 25,616	\$ 7,823	\$ 33,439	1,023	\$ 34,462	1,038	35,500
OPERATING EXPENSES:						3.01%	
2 OPERATION AND MAINTENANCE	\$ 22,960	0	\$ 22,960	2,309	\$ 25,269		25,269
3 DEPRECIATION	5,617	0	5,617	(1,773)	3,844		3,844
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,132	222	3,354	(74)	3,280	47	3,327
6 INCOME TAXES	(4,402)	2,932	(1,470)	1,497	27	382	409
7 TOTAL OPERATING EXPENSES	\$ 27,307	\$ 3,154	\$ 30,461	1,959	\$ 32,420	429	32,849
8 OPERATING INCOME	\$ (1,691)	\$ 4,669	\$ 2,978	(936)	\$ 2,042	609	2,651
9 RATE BASE	\$ 87,934	\$ 87,934	\$ 87,934		\$ 27,415		\$ 27,415
RATE OF RETURN	-1.92%		3.39%		7.45%		9.67%

281

4602

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: OAK FOREST
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$6.81	\$7.51	\$6.24	\$8.25	\$7.96
3/4"	\$7.70	\$10.08	\$10.22	\$11.27	\$9.37	\$12.38	\$11.93
1"	\$12.83	\$16.79	\$17.03	\$18.79	\$15.61	\$20.63	\$19.89
1-1/2"	\$25.66	\$33.58	\$34.04	\$37.56	\$31.22	\$41.27	\$39.78
2"	\$41.05	\$53.72	\$54.47	\$60.10	\$49.95	\$66.03	\$63.64
3"	\$82.10	\$107.45	\$108.94	\$120.19	\$99.89	\$132.05	\$127.28
4"	\$128.29	\$167.90	\$170.22	\$187.80	\$156.09	\$206.33	\$198.88
6"	\$256.57	\$335.79	\$340.44	\$375.60	\$312.17	\$412.67	\$397.76
8"	\$410.51	\$537.25	\$544.70	\$600.96	\$499.47	\$660.27	\$636.42
10"	\$590.11	\$772.31	\$783.01	\$863.87	\$717.99	\$949.14	\$914.85
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.93	\$2.13	\$1.50	\$1.82	\$1.76

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$12.60	\$13.90	\$10.74	\$13.70	\$13.25
5 M	\$11.28	\$14.76	\$16.46	\$18.16	\$13.74	\$17.34	\$16.77
10 M	\$17.43	\$22.81	\$26.11	\$28.81	\$21.24	\$26.42	\$25.59

SSU/OAKWOOD
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 74,707	\$ 0	\$ 74,707	(7,313)	\$ 67,394
2 LAND & LAND RIGHTS	2,413	0	2,413	5	2,418
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(52,371)	0	(52,371)	3,702	(48,669)
5 CIAC	(2,835)	0	(2,835)	360	(2,475)
6 AMORTIZATION OF CIAC	510	0	510	(124)	386
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,206)	0	(1,206)	501	(705)
10 DEFERRED TAXES	519	0	519	(782)	(263)
11 WORKING CAPITAL ALLOWANCE	4,758	0	4,758	102	4,860
12 OTHER	0	0	0	0	0
RATE BASE	\$ 26,495	\$ 0	\$ 26,495	(3,549)	\$ 22,946

SSU/OAKWOOD
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 26,522	\$ 7,709	\$ 34,231	\$ 14,728	\$ 48,959	(170)\$	48,789
OPERATING EXPENSES:						-0.35%	
2 OPERATION AND MAINTENANCE	\$ 38,064	\$ 0	\$ 38,064	\$ 819	\$ 38,883	\$	38,883
3 DEPRECIATION	4,635	0	4,635	(647)	3,988		3,988
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,364	347	2,711	533	3,244	(8)	3,236
6 INCOME TAXES	(7,805)	2,840	(4,965)	5,490	525	(63)	462
7 TOTAL OPERATING EXPENSES	\$ 37,258	\$ 3,187	\$ 40,445	\$ 6,195	\$ 46,640	(70)\$	46,570
8 OPERATING INCOME	\$ (10,736)	\$ 4,522	\$ (6,214)	\$ 8,533	\$ 2,319	(100)\$	2,219
9 RATE BASE	\$ 26,495	\$	\$ 26,495	\$	\$ 22,946	\$	\$ 22,946
RATE OF RETURN	-40.52%		-23.45%		10.11%		9.67%

284

4605

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: OAKWOOD
COUNTY: BREVARD
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$8.99	\$10.27	\$6.24	\$8.07	\$7.78
3/4"	\$7.70	\$10.08	\$13.49	\$15.41	\$9.37	\$12.11	\$11.66
1"	\$12.83	\$16.79	\$22.48	\$25.68	\$15.61	\$20.18	\$19.44
1-1/2"	\$25.66	\$33.58	\$44.96	\$51.35	\$31.22	\$40.37	\$38.88
2"	\$41.05	\$53.72	\$71.93	\$82.16	\$49.95	\$64.59	\$62.20
3"	\$82.10	\$107.45	\$143.86	\$164.33	\$99.89	\$129.18	\$124.41
4"	\$128.29	\$167.90	\$224.78	\$256.76	\$156.09	\$201.84	\$194.39
6"	\$256.57	\$335.79	\$449.55	\$513.52	\$312.17	\$403.68	\$388.78
8"	\$410.51	\$537.25	\$719.29	\$821.64	\$499.47	\$645.89	\$622.04
10"	\$590.11	\$772.31	\$1,033.97	\$1,181.11	\$717.99	\$928.47	\$894.19
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.50	\$2.86	\$1.50	\$2.86	\$2.80

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$16.49	\$18.85	\$10.74	\$16.64	\$16.18
5 M	\$11.28	\$14.76	\$21.49	\$24.57	\$13.74	\$22.35	\$21.78
10 M	\$17.43	\$22.81	\$33.99	\$38.87	\$21.24	\$36.63	\$35.79

SSU/PALISADES COUNTRY CLUB
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 308,509	\$ 0	\$ 308,509	(\$ 4,160)	304,349
2 LAND & LAND RIGHTS	107	0	107	1	108
3 NON-USED & USEFUL COMPONENTS	(1,463)	0	(1,463)	(14,064)	(15,527)
4 ACCUMULATED DEPRECIATION	(38,774)	0	(38,774)	12,221	(26,553)
5 CIAC	(5,928)	0	(5,928)	1,938	(3,990)
6 AMORTIZATION OF CIAC	479	0	479	(240)	239
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(202)	0	(202)	84	(118)
10 DEFERRED TAXES	940	0	940	(2,032)	(1,092)
11 WORKING CAPITAL ALLOWANCE	2,003	0	2,003	(288)	1,715
12 OTHER	0	0	0	0	0
RATE BASE	\$ 265,671	\$ 0	\$ 265,671	(\$ 6,540)	259,131

SSU/PALISADES COUNTRY CLUB
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 21,603	\$ 6,475	\$ 28,078	\$ 27,148	\$ 55,226	\$ 4,995	60,221
OPERATING EXPENSES:						9.04%	
2 OPERATION AND MAINTENANCE	\$ 16,021	\$ 0	\$ 16,021	(\$ 2,299)	\$ 13,722	\$	13,722
3 DEPRECIATION	12,149	0	12,149	(580)	11,569		11,569
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,819	290	2,109	1,073	3,182	225	3,407
6 INCOME TAXES	(8,972)	2,385	(6,587)	11,209	4,622	1,840	6,463
7 TOTAL OPERATING EXPENSES	\$ 21,017	\$ 2,675	\$ 23,692	\$ 9,403	\$ 33,095	\$ 2,065	35,160
8 OPERATING INCOME	\$ 586	\$ 3,800	\$ 4,386	\$ 17,745	\$ 22,131	\$ 2,930	25,061
9 RATE BASE	\$ 265,671	\$	265,671	\$	259,131	\$	259,131
RATE OF RETURN	0.22%		1.65%		8.54%		9.67%

287

4608

**RATE SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
SYSTEM: PALISADES COUNTRY CLUB
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994**

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$14.95	\$14.84	\$6.24	\$27.80	\$34.53
3/4"	\$7.70	\$10.08	\$22.42	\$22.26	\$9.37	\$41.71	\$51.79
1"	\$12.83	\$16.79	\$37.37	\$37.10	\$15.61	\$69.51	\$86.32
1-1/2"	\$25.66	\$33.58	\$74.74	\$74.21	\$31.22	\$139.02	\$172.64
2"	\$41.05	\$53.72	\$119.59	\$118.73	\$49.95	\$222.43	\$276.23
3"	\$82.10	\$107.45	\$239.17	\$237.46	\$99.89	\$444.86	\$552.46
4"	\$128.29	\$167.90	\$373.71	\$371.04	\$156.09	\$695.09	\$863.21
6"	\$256.57	\$335.79	\$747.41	\$742.07	\$312.17	\$1,390.18	\$1,726.43
8"	\$410.51	\$537.25	\$1,195.86	\$1,187.32	\$499.47	\$2,224.28	\$2,762.28
10"	\$590.11	\$772.31	\$1,719.05	\$1,706.77	\$717.99	\$3,197.41	\$3,970.78
Gallonage Charge per 1,000	\$1.23	\$1.61	\$4.40	\$4.37	\$1.50	\$2.42	\$3.01

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$28.15	\$27.95	\$10.74	\$35.06	\$43.55
5 M	\$11.28	\$14.76	\$36.95	\$36.69	\$13.74	\$39.90	\$49.57
10 M	\$17.43	\$22.81	\$58.95	\$58.54	\$21.24	\$52.00	\$64.60

SSU/PALM PORT
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 145,984	\$ 0	\$ 145,984	\$(35,091)	110,893
2 LAND & LAND RIGHTS	6,334	0	6,334	3	6,337
3 NON-USED & USEFUL COMPONENTS	(2,262)	0	(2,262)	(8,485)	(10,747)
4 ACCUMULATED DEPRECIATION	(41,953)	0	(41,953)	4,793	(37,160)
5 CIAC	(18,367)	0	(18,367)	587	(17,780)
6 AMORTIZATION OF CIAC	4,926	0	4,926	(622)	4,304
7 ACQUISITION ADJUSTMENTS - NET	(18,906)	0	(18,906)	(615)	(19,521)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(588)	0	(588)	244	(344)
10 DEFERRED TAXES	472	0	472	(1,936)	(1,464)
11 WORKING CAPITAL ALLOWANCE	2,582	0	2,582	103	2,685
12 OTHER	0	0	0	0	0
RATE BASE	\$ 78,222	\$ 0	\$ 78,222	\$(41,019)	37,203

SSU/PALM PORT
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 236,676	\$ 0	\$ 236,676	(14,375)	222,301
2 LAND	10,553	0	10,553	3	10,556
3 NON-USED & USEFUL COMPONENTS	(42,218)	0	(42,218)	(1,516)	(43,734)
4 ACCUMULATED DEPRECIATION	(74,038)	0	(74,038)	11,631	(62,407)
5 CIAC	(21,914)	0	(21,914)	1,273	(20,641)
6 AMORTIZATION OF CIAC	6,878	0	6,878	(1,053)	5,825
7 ACQUISITION ADJUSTMENTS - NET	(40,018)	0	(40,018)	(1,301)	(41,319)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(588)	0	(588)	244	(344)
10 DEFERRED TAXES	3,872	0	3,872	(8,229)	(4,357)
11 WORKING CAPITAL ALLOWANCE	9,527	0	9,527	(3,363)	6,164
12 OTHER	0	0	0	0	0
RATE BASE	\$ 88,730	\$ 0	\$ 88,730	(16,686)	72,044

SSU/PALM PORT
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 13,162	\$ 3,860	\$ 17,022	\$ 7,837	\$ 24,859	\$ 7,007	31,866
OPERATING EXPENSES:						28.18%	
2 OPERATION AND MAINTENANCE	\$ 20,656	\$ 0	\$ 20,656	\$ 820	\$ 21,476	\$	21,476
3 DEPRECIATION	5,441	0	5,441	(1,441)	4,000		4,000
4 AMORTIZATION	(596)	0	(596)	3	(593)		(593)
5 TAXES OTHER THAN INCOME	1,888	157	2,045	281	2,326	315	2,641
6 INCOME TAXES	(7,278)	1,429	(5,849)	4,011	(1,838)	2,581	743
7 TOTAL OPERATING EXPENSES	\$ 20,111	\$ 1,586	\$ 21,697	\$ 3,674	\$ 25,371	\$ 2,896	28,268
8 OPERATING INCOME	\$ (6,949)	\$ 2,274	\$ (4,675)	\$ 4,163	\$ (512)	\$ 4,110	3,598
9 RATE BASE	\$ 78,222	\$	\$ 78,222	\$	\$ 37,203	\$	\$ 37,203
RATE OF RETURN	-8.88%		-5.98%		-1.38%		9.67%

291

4612

SSU/PALM PORT
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 32,713	\$ 9,127	\$ 41,840	(2,337)\$	39,503 \$	30,397 \$	69,900
OPERATING EXPENSES	76.95%						
2 OPERATION AND MAINTENANCE	\$ 76,215	0 \$	76,215 \$	(26,902)\$	49,313 \$	\$	49,313
3 DEPRECIATION	8,305	0	8,305	(1,132)	7,173		7,173
4 AMORTIZATION	(936)	0	(936)	41	(895)		(895)
5 TAXES OTHER THAN INCOME	4,945	(368)	4,577	(22)	4,555	1,368	5,923
6 INCOME TAXES	(23,691)	3,662	(20,029)	10,250	(9,779)	11,198	1,418
7 TOTAL OPERATING EXPENSES	\$ 64,838	\$ 3,294	\$ 68,132	(17,765)\$	50,367 \$	12,566 \$	62,932
8 OPERATING INCOME	\$ (32,125)\$	5,833 \$	(26,292)\$	15,428 \$	(10,864)\$	17,831 \$	6,967
9 RATE BASE	\$ 88,730	\$	88,730	\$	72,044	\$	72,044
RATE OF RETURN	-36.21%		-29.63%		-15.08%		9.67%

292

4613

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PALM PORT
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Ait. 1 Capped w/ Stand Alone Increase	Ait. 2 Capped w/ Uniform Increase	Ait. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.87	\$10.00	\$6.24	\$10.80	\$10.51
3/4"	\$7.70	\$10.08	\$17.82	\$15.00	\$9.37	\$16.21	\$15.76
1"	\$12.83	\$16.79	\$29.69	\$25.00	\$15.61	\$27.01	\$26.26
1-1/2"	\$25.66	\$33.58	\$59.36	\$49.96	\$31.22	\$54.02	\$52.53
2"	\$41.05	\$53.72	\$94.98	\$79.98	\$49.95	\$86.43	\$84.05
3"	\$82.10	\$107.45	\$189.97	\$159.95	\$99.89	\$172.86	\$168.09
4"	\$128.29	\$167.90	\$296.82	\$249.92	\$156.09	\$270.10	\$262.64
6"	\$256.57	\$335.79	\$593.64	\$499.85	\$312.17	\$540.19	\$525.29
8"	\$410.51	\$537.25	\$949.83	\$799.75	\$499.47	\$864.31	\$840.46
10"	\$590.11	\$772.31	\$1,365.37	\$1,149.65	\$717.99	\$1,242.45	\$1,208.16
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.66	\$3.08	\$1.50	\$3.73	\$3.68

Typical Residential Bills

	Current Rates	Utility Requested Interim (1995)	Ait. 1 Capped w/ Stand Alone Increase	Ait. 2 Capped w/ Uniform Increase	Ait. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$22.85	\$19.24	\$10.74	\$22.01	\$21.55
5 M	\$11.28	\$14.76	\$30.17	\$25.40	\$13.74	\$29.47	\$28.91
10 M	\$17.43	\$22.81	\$48.47	\$40.80	\$21.24	\$48.14	\$47.31

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PALM PORT
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$23.57	\$15.55	\$15.25	\$18.88	\$23.24
Gallage Charge per 1,000	\$3.66	\$4.68	\$9.57	\$6.31	\$4.40	\$7.69	\$9.46
Gallage Cap *	6M	6M	6M	6M	6M	6M	6M

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$23.65	\$30.25	\$52.28	\$34.48	\$28.45	\$41.95	\$51.62
5 M	\$30.97	\$39.61	\$71.42	\$47.10	\$37.25	\$57.33	\$70.54
6 M (Maximum Bill) *	\$34.63	\$44.29	\$80.99	\$53.41	\$41.65	\$65.02	\$80.00

SSU/PALM TERRACE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 409,430	\$ 0	\$ 409,430	\$(47,248)	362,182
2 LAND & LAND RIGHTS	24,970	0	24,970	31	25,001
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,010)	(2,010)
4 ACCUMULATED DEPRECIATION	(166,393)	0	(166,393)	20,684	(145,709)
5 CIAC	(148,473)	0	(148,473)	137	(148,336)
6 AMORTIZATION OF CIAC	62,539	0	62,539	(4,032)	58,507
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(7,046)	0	(7,046)	2,927	(4,119)
10 DEFERRED TAXES	(4,843)	0	(4,843)	(450)	(5,293)
11 WORKING CAPITAL ALLOWANCE	28,820	0	28,820	3,231	32,051
12 OTHER	0	0	0	0	0
RATE BASE	\$ 199,004	\$ 0	\$ 199,004	\$(26,730)	172,274

SSU/PALM TERRACE
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 635,301	\$ 0	\$ 635,301	(\$ 39,901)	595,400
2 LAND	74,071	0	74,071	27	74,098
3 NON-USED & USEFUL COMPONENTS	(5,274)	0	(5,274)	1,325	(3,949)
4 ACCUMULATED DEPRECIATION	(223,958)	0	(223,958)	23,384	(200,574)
5 CIAC	(341,299)	0	(341,299)	0	(341,299)
6 AMORTIZATION OF CIAC	151,247	0	151,247	(9,862)	141,385
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(6,114)	0	(6,114)	2,541	(3,573)
10 DEFERRED TAXES	(9,731)	0	(9,731)	(1,792)	(11,523)
11 WORKING CAPITAL ALLOWANCE	32,814	0	32,814	(6,013)	26,801
12 OTHER	0	0	0	0	0
RATE BASE	\$ 307,057	\$ 0	\$ 307,057	(\$ 30,291)	276,766

SSU/PALM TERRACE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 164,202	\$ 49,299	\$ 213,501	\$ 196,043	\$ 409,544	\$(90,193)	319,351
OPERATING EXPENSES:						-22.02%	
2 OPERATION AND MAINTENANCE	\$ 230,563	\$ 0	\$ 230,563	\$ 25,843	\$ 256,406	\$	256,406
3 DEPRECIATION	22,898	0	22,898	(4,011)	18,887		18,887
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	15,136	2,218	17,354	7,946	25,300	(4,059)	21,241
6 INCOME TAXES	(44,893)	18,161	(26,732)	64,702	37,970	(33,226)	4,744
7 TOTAL OPERATING EXPENSES	\$ 223,704	\$ 20,379	\$ 244,083	\$ 94,480	\$ 338,563	\$(37,285)	301,278
8 OPERATING INCOME	\$ (59,502)	\$ 28,920	\$(30,582)	\$ 101,563	\$ 70,981	\$(52,908)	18,073
9 RATE BASE	\$ 199,004	\$ 199,004	\$ 199,004	\$ 172,274	\$ 172,274	\$	172,274
RATE OF RETURN	-29.90%		-15.37%		41.20%		10.49%

297

4618

SSU/PALM TERRACE
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 301,126	\$ 84,031	\$ 385,157	(\$ 97,563)	\$ 287,594	(\$ 1,116)	286,478
OPERATING EXPENSES						-0.39%	
2 OPERATION AND MAINTENANCE	\$ 262,514	\$ 0	\$ 262,514	(\$ 48,105)	\$ 214,409	\$	214,409
3 DEPRECIATION	22,440	0	22,440	(3,391)	19,049		19,049
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	22,678	3,599	26,277	(6,133)	20,144	(50)	20,094
6 INCOME TAXES	(9,648)	31,026	21,378	(14,807)	6,571	(411)	6,160
7 TOTAL OPERATING EXPENSES	\$ 297,984	\$ 34,625	\$ 332,609	(\$ 72,436)	\$ 260,173	(\$ 461)	259,712
8 OPERATING INCOME	\$ 3,142	\$ 49,406	\$ 52,548	(\$ 25,127)	\$ 27,421	(\$ 655)	26,766
9 RATE BASE	\$ 307,057	\$	\$ 307,057	\$	\$ 276,766	\$	\$ 276,766
RATE OF RETURN	1.02%		17.11%		9.91%		9.67%

298

4619

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Ait. 1 Capped w/ Stand Alone Increase	Ait. 2 Capped w/ Uniform Increase	Ait. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.90	\$11.64	\$6.24	\$9.02	\$8.72
3/4"	\$7.70	\$10.08	\$11.85	\$17.46	\$9.37	\$13.53	\$13.09
1"	\$12.83	\$16.79	\$19.75	\$29.10	\$15.61	\$22.56	\$21.81
1-1/2"	\$25.66	\$33.58	\$39.49	\$58.19	\$31.22	\$45.11	\$43.62
2"	\$41.05	\$53.72	\$63.19	\$93.11	\$49.95	\$72.18	\$69.80
3"	\$82.10	\$107.45	\$126.38	\$186.21	\$99.89	\$144.36	\$139.59
4"	\$128.29	\$167.90	\$197.46	\$290.96	\$156.09	\$225.57	\$218.12
6"	\$256.57	\$335.79	\$394.92	\$581.92	\$312.17	\$451.14	\$436.23
8"	\$410.51	\$537.25	\$631.88	\$931.07	\$499.47	\$721.82	\$697.97
10"	\$590.11	\$772.31	\$908.32	\$1,338.41	\$717.99	\$1,037.62	\$1,003.33
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.13	\$4.61	\$1.50	\$3.03	\$2.97

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Ait. 1 Capped w/ Stand Alone Increase	Ait. 2 Capped w/ Uniform Increase	Ait. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$17.29	\$25.47	\$10.74	\$18.10	\$17.64
5 M	\$11.28	\$14.76	\$23.55	\$34.69	\$13.74	\$24.16	\$23.59
10 M	\$17.43	\$22.81	\$39.20	\$57.74	\$21.24	\$39.29	\$38.46

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PALM TERRACE
COUNTY: PASCO
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$11.89	\$13.94	\$15.25	\$10.49	\$9.86
Gallonge Charge per 1,000 Gallonge Cap *							
	\$3.66	\$4.68	\$3.57	\$4.18	\$4.40	\$4.71	\$4.53
	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$11.89	\$13.94	\$15.25	\$10.49	\$9.86
3/4"	\$19.01	\$24.30	\$17.83	\$20.90	\$22.88	\$15.74	\$14.79
1"	\$31.68	\$40.52	\$29.72	\$34.84	\$38.13	\$26.23	\$24.65
1 - 1/2"	\$63.37	\$81.05	\$59.45	\$69.68	\$76.27	\$52.45	\$49.30
2"	\$101.39	\$129.68	\$95.11	\$111.49	\$122.02	\$83.92	\$78.88
3"	\$202.77	\$259.35	\$190.23	\$222.98	\$244.03	\$167.84	\$157.76
4"	\$316.83	\$405.24	\$297.23	\$348.40	\$361.30	\$262.25	\$246.50
6"	\$633.66	\$810.48	\$594.46	\$696.80	\$762.61	\$524.50	\$493.00
8"	\$1,013.85	\$1,296.75	\$951.14	\$1,114.89	\$1,220.17	\$839.20	\$788.80
10"	\$1,457.41	\$1,864.09	\$1,367.27	\$1,602.65	\$1,753.99	\$1,206.35	\$1,133.90
Gallonge Charge per 1,000 (Per 100 cubic ft)							
	\$4.39	\$5.61	\$3.57	\$5.01	\$5.28	\$5.65	\$5.43
	\$3.28	\$4.20	\$2.67	\$3.75	\$3.95	\$4.23	\$4.07
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$22.60	\$26.48	\$28.45	\$24.62	\$23.45
5 M	\$30.97	\$39.61	\$29.74	\$34.84	\$37.25	\$34.04	\$32.51
6 M (Maximum Bill) *	\$34.63	\$44.29	\$33.31	\$39.02	\$41.65	\$38.74	\$37.03

SSU/PALMS MOBILE HOME PARK
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 102,320	\$ 0	\$ 102,320	(3,435)\$	98,885
2 LAND & LAND RIGHTS	694	0	694	1	695
3 NON-USED & USEFUL COMPONENTS	(1,065)	0	(1,065)	(15)	(1,080)
4 ACCUMULATED DEPRECIATION	(23,522)	0	(23,522)	4,577	(18,945)
5 CIAC	(3,037)	0	(3,037)	0	(3,037)
6 AMORTIZATION OF CIAC	1,254	0	1,254	(72)	1,182
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(345)	0	(345)	144	(201)
10 DEFERRED TAXES	(1,862)	0	(1,862)	(231)	(2,093)
11 WORKING CAPITAL ALLOWANCE	2,812	0	2,812	(974)	1,838
12 OTHER	0	0	0	0	0
RATE BASE	\$ 77,249	\$ 0	\$ 77,249	(5)\$	77,244

SSU/PALMS MOBILE HOME PARK
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 6,042	\$ 1,784	\$ 7,826	\$ 3,258	\$ 11,084	\$ 20,176	\$ 31,260
OPERATING EXPENSES:						182.03%	
2 OPERATION AND MAINTENANCE	\$ 22,495	\$ 0	\$ 22,495	(\$ 7,794)	\$ 14,701	\$	\$ 14,701
3 DEPRECIATION	4,799	0	4,799	(253)	4,546		4,546
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,026	67	2,093	(362)	1,731	908	2,639
6 INCOME TAXES	(10,671)	662	(10,009)	4,480	(5,529)	7,433	1,903
7 TOTAL OPERATING EXPENSES	\$ 18,649	\$ 729	\$ 19,378	(\$ 3,929)	\$ 15,449	\$ 8,340	\$ 23,789
8 OPERATING INCOME	\$ (12,607)	\$ 1,055	(\$ 11,552)	\$ 7,187	(\$ 4,365)	\$ 11,835	\$ 7,470
9 RATE BASE	\$ 77,249	\$	\$ 77,249	\$	\$ 77,244	\$	\$ 77,244
RATE OF RETURN	-16.32%		-14.95%		-5.65%		9.67%

302

4623

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PALMS MOBILE HOME PARK
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$30.47	\$12.04	\$6.24	\$6.93	\$11.32
3/4"	\$7.70	\$10.08	\$45.70	\$18.06	\$9.37	\$10.39	\$16.98
1"	\$12.83	\$16.79	\$76.17	\$30.09	\$15.61	\$17.31	\$28.30
1-1/2"	\$25.66	\$33.58	\$152.34	\$60.19	\$31.22	\$34.63	\$56.61
2"	\$41.05	\$53.72	\$243.75	\$96.30	\$49.95	\$55.41	\$90.57
3"	\$82.10	\$107.45	\$487.50	\$192.60	\$99.89	\$110.81	\$181.14
4"	\$128.29	\$167.90	\$761.72	\$300.93	\$156.09	\$173.15	\$283.03
6"	\$256.57	\$335.79	\$1,523.44	\$601.87	\$312.17	\$346.29	\$566.06
8"	\$410.51	\$537.25	\$2,437.50	\$962.99	\$499.47	\$554.07	\$905.69
10"	\$590.11	\$772.31	\$3,503.91	\$1,384.29	\$717.99	\$796.48	\$1,301.93
Gallage Charge per 1,000	\$1.23	\$1.61	\$6.12	\$2.42	\$1.50	\$4.51	\$7.37

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$48.83	\$19.30
5 M	\$11.28	\$14.76	\$61.07	\$24.14
10 M	\$17.43	\$22.81	\$91.67	\$36.24

SSU/ PALM VALLEY
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,291,225	\$ 0	\$ 1,291,225	(\$ 29,027)	1,262,198
2 LAND & LAND RIGHTS	7,130	0	7,130	6	7,136
3 NON-USED & USEFUL COMPONENTS	0	0	0	(2,700)	(2,700)
4 ACCUMULATED DEPRECIATION	(116,213)	0	(116,213)	33,556	(82,657)
5 CIAC	(12,057)	0	(12,057)	938	(11,119)
6 AMORTIZATION OF CIAC	1,584	0	1,584	(289)	1,295
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,224)	0	(1,224)	509	(715)
10 DEFERRED TAXES	(23,130)	0	(23,130)	(358)	(23,488)
11 WORKING CAPITAL ALLOWANCE	4,987	0	4,987	(3,609)	1,378
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,152,302	\$ 0	\$ 1,152,302	(\$ 974)	1,151,328

SSU/ PALM VALLEY
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3--A
 DOCKET NO. 950495--WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 38,785	\$ 11,639	\$ 50,424	\$(10,247)	\$ 40,177	\$ 219,448	259,625
OPERATING EXPENSES:						546.20%	
2 OPERATION AND MAINTENANCE	\$ 39,898	\$ 0	\$ 39,898	\$(820)	\$ 39,078	\$	39,078
3 DEPRECIATION	34,588	0	34,588	(1,228)	33,360		33,360
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	40,196	524	40,720	(3,166)	37,554	9,875	47,429
6 INCOME TAXES	(54,077)	4,288	(49,789)	(2,686)	(52,475)	80,843	28,367
7 TOTAL OPERATING EXPENSES	\$ 60,605	\$ 4,812	\$ 65,417	\$(7,900)	\$ 57,517	\$ 90,718	148,235
8 OPERATING INCOME	\$ (21,820)	\$ 6,827	\$(14,993)	\$(2,347)	\$(17,340)	\$ 128,730	111,391
9 RATE BASE	\$ 1,152,302	\$ 1,152,302	\$ 1,151,328		\$ 1,151,328	\$	1,151,328
RATE OF RETURN	-1.89%		-1.30%		-1.51%		9.67%

305

4626

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PALM VALLEY
COUNTY: ST. JOHNS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
3/4"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
1"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
1-1/2"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
2"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
3"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
4"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
6"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
8"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
10"	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
Gallage Charge / MG							
0 - 3,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Excess	\$0.94	\$1.23	\$6.33	\$1.07	\$1.14	\$6.22	\$6.22

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$9.35	\$12.24	\$62.93	\$10.66	\$11.38	\$61.83	\$61.83
5 M	\$11.23	\$14.70	\$75.59	\$12.80	\$13.66	\$74.26	\$74.26
10 M	\$15.93	\$20.85	\$107.24	\$18.15	\$19.36	\$105.34	\$105.34

SSU/PARK MANOR
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 60,974	\$ 0	\$ 60,974	(14,063)	46,911
2 LAND	1,176	0	1,176	1	1,177
3 NON-USED & USEFUL COMPONENTS	(173)	0	(173)	(222)	(395)
4 ACCUMULATED DEPRECIATION	(22,727)	0	(22,727)	2,491	(20,236)
5 CIAC	(1,207)	0	(1,207)	483	(724)
6 AMORTIZATION OF CIAC	452	0	452	(35)	417
7 ACQUISITION ADJUSTMENTS - NET	(10,091)	0	(10,091)	(269)	(10,360)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(172)	0	(172)	71	(101)
10 DEFERRED TAXES	2,185	0	2,185	(3,175)	(990)
11 WORKING CAPITAL ALLOWANCE	3,039	0	3,039	(526)	2,513
12 OTHER	0	0	0	0	0
RATE BASE	\$ 33,456	\$ 0	\$ 33,456	(15,244)	18,212

SSU/PARK MANOR
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 16,770	\$ 4,673	\$ 21,443	\$ 10,912	\$ 32,355	(5,920)	26,435
OPERATING EXPENSES						-18.30%	
2 OPERATION AND MAINTENANCE	\$ 24,309	\$ 0	\$ 24,309	(4,207)	\$ 20,102	\$	20,102
3 DEPRECIATION	3,043	0	3,043	(1,027)	2,016		2,016
4 AMORTIZATION	(267)	0	(267)	4	(263)		(263)
5 TAXES OTHER THAN INCOME	1,787	206	1,993	465	2,458	(266)	2,192
6 INCOME TAXES	(5,431)	1,723	(3,708)	6,367	2,659	(2,181)	478
7 TOTAL OPERATING EXPENSES	\$ 23,441	\$ 1,929	\$ 25,370	\$ 1,602	\$ 26,972	(2,447)	24,525
8 OPERATING INCOME	\$ (6,671)	\$ 2,744	(3,927)	\$ 9,310	\$ 5,383	(3,473)	1,911
9 RATE BASE	\$ 33,456	\$	33,456	\$	18,212	\$	18,212
RATE OF RETURN	-19.94%		-11.74%		29.56%		10.49%

308

4629

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PARK MANOR
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$15.31	\$22.11	\$15.25	\$27.47	\$27.28
Gallonge Charge per 1,000	\$3.66	\$4.68	\$6.80	\$9.81	\$4.40	\$5.56	\$5.49
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$15.31	\$22.11	\$15.25	\$27.47	\$27.28
3/4"	\$19.01	\$24.30	\$22.96	\$33.17	\$22.88	\$41.21	\$40.92
1"	\$31.68	\$40.52	\$38.27	\$55.28	\$38.13	\$68.68	\$68.20
1-1/2"	\$63.37	\$81.05	\$76.55	\$110.55	\$76.27	\$137.35	\$136.40
2"	\$101.39	\$129.68	\$122.48	\$176.88	\$122.02	\$219.76	\$218.24
3"	\$202.77	\$259.35	\$244.96	\$353.77	\$244.03	\$439.52	\$436.48
4"	\$316.83	\$405.24	\$382.74	\$552.76	\$381.30	\$686.75	\$682.00
6"	\$633.66	\$810.48	\$765.49	\$1,105.52	\$762.61	\$1,373.50	\$1,364.00
8"	\$1,013.85	\$1,296.75	\$1,224.78	\$1,768.83	\$1,220.17	\$2,197.60	\$2,182.40
10"	\$1,457.41	\$1,864.09	\$1,760.63	\$2,542.69	\$1,753.99	\$3,159.05	\$3,137.20
Gallonge Charge per 1,000	\$4.39	\$5.61	\$8.16	\$11.78	\$5.28	\$6.68	\$6.59
(Per 100 cubic ft)	\$3.28	\$4.20	\$6.10	\$8.81	\$3.95	\$4.99	\$4.93
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$35.71	\$51.54	\$28.45	\$44.16	\$43.76
5 M	\$30.97	\$39.61	\$49.31	\$71.16	\$37.25	\$55.29	\$54.74
6 M (Maximum Bill) *	\$34.63	\$44.29	\$56.11	\$80.97	\$41.65	\$60.85	\$60.24

SSU/PICCIOLA ISLAND
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 130,611	\$ 0	\$ 130,611	\$ 8,767	139,378
2 LAND & LAND RIGHTS	1,857	0	1,857	597	2,454
3 NON-USED & USEFUL COMPONENTS	0	0	0	(8,505)	(8,505)
4 ACCUMULATED DEPRECIATION	(60,938)	0	(60,938)	5,818	(55,120)
5 CIAC	(39,019)	0	(39,019)	412	(38,607)
6 AMORTIZATION OF CIAC	21,932	0	21,932	(1,157)	20,775
7 ACQUISITION ADJUSTMENTS - NET	6,157	0	6,157	188	6,345
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(784)	0	(784)	326	(458)
10 DEFERRED TAXES	(676)	0	(676)	(1,063)	(1,739)
11 WORKING CAPITAL ALLOWANCE	2,967	0	2,967	1,921	4,888
12 OTHER	0	0	0	0	0
RATE BASE	\$ 62,107	\$ 0	\$ 62,107	\$ 7,304	69,411

SSU/PICCIOLA ISLAND
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,067	\$ 7,021	\$ 30,088	(4,669)	\$ 25,419	\$ 32,072	57,491
OPERATING EXPENSES:						126.17%	
2 OPERATION AND MAINTENANCE	\$ 23,732	\$ 0	\$ 23,732	15,372	\$ 39,104	\$	39,104
3 DEPRECIATION	4,837	0	4,837	358	5,195		5,195
4 AMORTIZATION	188	0	188	0	188		188
5 TAXES OTHER THAN INCOME	3,281	316	3,597	(321)	3,276	1,443	4,719
6 INCOME TAXES	(4,908)	2,586	(2,322)	(7,921)	(10,243)	11,815	1,572
7 TOTAL OPERATING EXPENSES	\$ 27,130	\$ 2,902	\$ 30,032	7,488	\$ 37,520	\$ 13,258	50,778
8 OPERATING INCOME	\$ (4,063)	\$ 4,119	\$ 56	(12,157)	(12,101)	\$ 18,814	6,713
9 RATE BASE	\$ 62,107	\$	\$ 62,107		\$ 69,411	\$	69,411
RATE OF RETURN	-6.54%		0.09%		-17.43%		9.67%

311

4632

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PICCIOLA ISLAND
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$12.34	\$6.01	\$6.24	\$14.43	\$14.13
3/4"	\$7.70	\$10.08	\$18.52	\$9.02	\$9.37	\$21.65	\$21.20
1"	\$12.83	\$16.79	\$30.86	\$15.02	\$15.61	\$36.08	\$35.34
1-1/2"	\$25.66	\$33.58	\$61.70	\$30.04	\$31.22	\$72.16	\$70.67
2"	\$41.05	\$53.72	\$98.73	\$48.06	\$49.95	\$115.46	\$113.08
3"	\$82.10	\$107.45	\$197.45	\$96.12	\$99.89	\$230.93	\$226.16
4"	\$128.29	\$167.90	\$308.52	\$150.18	\$156.09	\$360.82	\$353.37
6"	\$256.57	\$335.79	\$617.04	\$300.36	\$312.17	\$721.65	\$706.74
8"	\$410.51	\$537.25	\$987.26	\$480.58	\$499.47	\$1,154.64	\$1,130.79
10"	\$590.11	\$772.31	\$1,419.19	\$690.84	\$717.99	\$1,659.79	\$1,625.50
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.54	\$1.72	\$1.50	\$3.19	\$3.13

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$22.96	\$11.17	\$10.74	\$23.99	\$23.53
5 M	\$11.28	\$14.76	\$30.04	\$14.61	\$13.74	\$30.37	\$29.80
10 M	\$17.43	\$22.81	\$47.74	\$23.21	\$21.24	\$46.30	\$45.47

SSU/PINE RIDGE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 4,289,938	\$ 0	\$ 4,289,938	(\$ 410,837)	3,879,101
2 LAND & LAND RIGHTS	21,997	0	21,997	17	22,014
3 NON-USED & USEFUL COMPONENTS	(1,054,619)	0	(1,054,619)	(72,363)	(1,126,982)
4 ACCUMULATED DEPRECIATION	(529,657)	0	(529,657)	107,466	(422,191)
5 CIAC	(1,019,746)	(57,366)	(1,077,112)	182,841	(894,271)
6 AMORTIZATION OF CIAC	83,997	0	83,997	(24,876)	59,121
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	(1,109,396)	0	(1,109,396)	231,967	(877,429)
9 UNFUNDED POST-RETIRE. BENEFITS	(3,951)	0	(3,951)	1,642	(2,309)
10 DEFERRED TAXES	557,512	0	557,512	(101,972)	455,540
11 WORKING CAPITAL ALLOWANCE	15,191	0	15,191	570	15,761
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,251,266	(\$ 57,366)	\$ 1,193,900	(\$ 85,545)	1,108,355

SSU/PINE RIDGE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 238,315	\$ 72,232	\$ 310,547	\$(62,662)	\$ 247,885	\$ 88,191	336,076
OPERATING EXPENSES:						35.58%	
2 OPERATION AND MAINTENANCE	\$ 121,530	\$ 0	\$ 121,530	\$ 4,561	\$ 126,091	\$	126,091
3 DEPRECIATION	32,210	0	32,210	(1,809)	30,401		30,401
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	78,981	(27,645)	51,336	(5,194)	46,142	3,969	50,111
6 INCOME TAXES	(30,032)	39,645	9,613	(19,818)	(10,205)	32,489	22,284
7 TOTAL OPERATING EXPENSES	\$ 202,689	\$ 12,000	\$ 214,689	\$(22,260)	\$ 192,429	\$ 36,458	228,887
8 OPERATING INCOME	\$ 35,626	\$ 60,232	\$ 95,858	\$(40,402)	\$ 55,456	\$ 51,734	107,190
9 RATE BASE	\$ 1,251,266	\$	1,193,900		\$ 1,108,355	\$	1,108,355
RATE OF RETURN	2.85%		8.03%		5.00%		9.67%

314

4635

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PINE RIDGE UTILITIES
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$6.64	\$5.53	\$6.24	\$8.05	\$7.75
3/4"	\$7.70	\$10.08	\$6.64	\$5.53	\$9.37	\$12.07	\$11.63
1"	\$12.83	\$16.79	\$6.64	\$5.53	\$15.61	\$20.12	\$19.38
1-1/2"	\$25.66	\$33.58	\$33.19	\$27.64	\$31.22	\$40.24	\$38.75
2"	\$41.05	\$53.72	\$53.11	\$44.23	\$49.95	\$64.39	\$62.01
3"	\$82.10	\$107.45	\$106.21	\$88.46	\$99.89	\$128.78	\$124.01
4"	\$128.29	\$167.90	\$165.95	\$138.21	\$156.09	\$201.22	\$193.77
6"	\$256.57	\$335.79	\$331.91	\$276.43	\$312.17	\$402.45	\$387.54
8"	\$410.51	\$537.25	\$531.06	\$442.28	\$499.47	\$643.92	\$620.07
10"	\$590.11	\$772.31	\$763.39	\$635.78	\$717.99	\$925.63	\$891.35
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.53	\$2.11	\$1.50	\$1.87	\$1.82

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$14.23	\$11.86
5 M	\$11.28	\$14.76	\$19.29	\$16.08
10 M	\$17.43	\$22.81	\$31.94	\$26.63

SSU/PINE RIDGE ESTATES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2 - A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 424,752	\$ 0	\$ 424,752	(\$ 22,073)	402,679
2 LAND & LAND RIGHTS	3,123	0	3,123	6	3,129
3 NON-USED & USEFUL COMPONENTS	(12,731)	0	(12,731)	12,731	0
4 ACCUMULATED DEPRECIATION	(75,393)	0	(75,393)	12,080	(63,313)
5 CIAC	(227,454)	0	(227,454)	3,387	(224,067)
6 AMORTIZATION OF CIAC	34,952	0	34,952	(6,493)	28,459
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,260)	0	(1,260)	524	(736)
10 DEFERRED TAXES	(7,806)	0	(7,806)	19,673	11,867
11 WORKING CAPITAL ALLOWANCE	5,242	0	5,242	(485)	4,757
12 OTHER	0	0	0	0	0
RATE BASE	\$ 143,425	\$ 0	\$ 143,425	\$ 19,350	162,775

SSU/PINE RIDGE ESTATES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 35,249	\$ 10,359	\$ 45,608	\$ 41,315	\$ 86,923	(11,180)	75,743
OPERATING EXPENSES:						-12.86%	
2 OPERATION AND MAINTENANCE	\$ 41,936	\$ 0	\$ 41,936	(3,879)	\$ 38,057	\$	38,057
3 DEPRECIATION	8,878	0	8,878	(520)	8,358		8,358
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,463	298	6,761	1,677	8,438	(503)	7,935
6 INCOME TAXES	(12,065)	3,881	(8,184)	16,619	8,435	(4,119)	4,316
7 TOTAL OPERATING EXPENSES	\$ 45,212	\$ 4,179	\$ 49,391	\$ 13,897	\$ 63,288	(4,622)	58,666
8 OPERATING INCOME	\$ (9,963)	\$ 6,180	(3,783)	\$ 27,418	\$ 23,635	(6,559)	17,076
9 RATE BASE	\$ 143,425	\$	143,425	\$	162,775	\$	162,775
RATE OF RETURN	-6.95%		-2.64%		14.52%		10.49%

317

4638

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PINE RIDGE ESTATES
COUNTY: OSCEOLA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.63	\$10.26	\$6.24	\$11.74	\$11.44
3/4"	\$7.70	\$10.08	\$11.45	\$15.39	\$9.37	\$17.61	\$17.16
1"	\$12.83	\$16.79	\$19.08	\$25.65	\$15.61	\$29.34	\$28.60
1-1/2"	\$25.66	\$33.58	\$38.18	\$51.30	\$31.22	\$58.69	\$57.20
2"	\$41.05	\$53.72	\$61.07	\$82.07	\$49.95	\$93.90	\$91.52
3"	\$82.10	\$107.45	\$122.14	\$164.15	\$99.89	\$187.80	\$183.03
4"	\$128.29	\$167.90	\$190.85	\$256.48	\$156.09	\$293.44	\$285.99
6"	\$256.57	\$335.79	\$381.69	\$512.96	\$312.17	\$586.88	\$571.98
8"	\$410.51	\$537.25	\$610.70	\$820.73	\$499.47	\$939.02	\$915.16
10"	\$590.11	\$772.31	\$877.89	\$1,179.80	\$717.99	\$1,349.83	\$1,315.55
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.62	\$3.52	\$1.50	\$2.28	\$2.22

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$15.49	\$20.82	\$10.74	\$18.57	\$18.11
5 M	\$11.28	\$14.76	\$20.73	\$27.86	\$13.74	\$23.13	\$22.56
10 M	\$17.43	\$22.81	\$33.83	\$45.46	\$21.24	\$34.52	\$33.68

SSU/PINEY WOODS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 296,057	\$ 0	\$ 296,057	\$(40,329)	255,728
2 LAND & LAND RIGHTS	2,393	0	2,393	5	2,398
3 NON-USED & USEFUL COMPONENTS	(9,444)	0	(9,444)	3,154	(6,290)
4 ACCUMULATED DEPRECIATION	(104,367)	0	(104,367)	10,508	(93,859)
5 CIAC	(17,618)	0	(17,618)	250	(17,368)
6 AMORTIZATION OF CIAC	6,725	0	6,725	(533)	6,192
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(992)	0	(992)	412	(580)
10 DEFERRED TAXES	(4,618)	0	(4,618)	62	(4,556)
11 WORKING CAPITAL ALLOWANCE	4,319	0	4,319	(243)	4,076
12 OTHER	0	0	0	0	0
RATE BASE	\$ 172,455	\$ 0	\$ 172,455	\$(26,714)	145,741

SSU/PINEY WOODS
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 32,055	\$ 9,688	\$ 41,743	\$ 473	\$ 42,216	\$ 23,161	\$ 65,377
OPERATING EXPENSES:						54.86%	
2 OPERATION AND MAINTENANCE	\$ 34,550	\$ 0	\$ 34,550	\$(1,939)	\$ 32,611	\$	\$ 32,611
3 DEPRECIATION	11,178	0	11,178	(1,675)	9,503		9,503
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	4,511	356	4,867	(142)	4,725	1,042	5,767
6 INCOME TAXES	(10,913)	3,600	(7,313)	2,182	(5,131)	8,532	3,401
7 TOTAL OPERATING EXPENSES	\$ 39,326	\$ 3,956	\$ 43,282	\$(1,574)	\$ 41,708	\$ 9,575	\$ 51,282
8 OPERATING INCOME	\$ (7,271)	\$ 5,732	\$(1,539)	\$ 2,047	\$ 508	\$ 13,587	\$ 14,095
9 RATE BASE	\$ 172,455	\$	172,455	\$	145,741	\$	145,741
RATE OF RETURN	-4.22%		-0.89%		0.35%		9.67%

320

4641

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: PINEY WOODS
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$10.19	\$7.41	\$6.24	\$13.26	\$12.97
3/4"	\$7.70	\$10.08	\$15.29	\$11.11	\$9.37	\$19.90	\$19.45
1"	\$12.83	\$16.79	\$25.48	\$18.52	\$15.61	\$33.16	\$32.42
1-1/2"	\$25.66	\$33.58	\$50.96	\$37.05	\$31.22	\$66.32	\$64.83
2"	\$41.05	\$53.72	\$81.54	\$59.27	\$49.95	\$106.11	\$103.73
3"	\$82.10	\$107.45	\$163.08	\$118.55	\$99.89	\$212.23	\$207.46
4"	\$128.29	\$167.90	\$254.82	\$185.23	\$156.09	\$331.61	\$324.15
6"	\$256.57	\$335.79	\$509.63	\$370.47	\$312.17	\$663.22	\$648.31
8"	\$410.51	\$537.25	\$815.41	\$592.75	\$499.47	\$1,061.14	\$1,037.29
10"	\$590.11	\$772.31	\$1,172.15	\$852.08	\$717.99	\$1,525.40	\$1,491.11
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.60	\$1.89	\$1.50	\$2.32	\$2.26

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$17.99	\$13.08	\$10.74	\$20.21	\$19.75
5 M	\$11.28	\$14.76	\$23.19	\$16.86	\$13.74	\$24.84	\$24.28
10 M	\$17.43	\$22.81	\$36.19	\$26.31	\$21.24	\$36.43	\$35.59

SSU/POINT O'WOODS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 743,201	\$ 0	\$ 743,201	(\$ 241,041)	502,160
2 LAND & LAND RIGHTS	3,904	0	3,904	9	3,913
3 NON-USED & USEFUL COMPONENTS	(3,896)	0	(3,896)	(825)	(4,721)
4 ACCUMULATED DEPRECIATION	(128,928)	0	(128,928)	26,982	(101,946)
5 CIAC	(142,339)	0	(142,339)	2,360	(139,979)
6 AMORTIZATION OF CIAC	44,506	0	44,506	(4,554)	39,952
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,044)	0	(2,044)	849	(1,195)
10 DEFERRED TAXES	(1,399)	0	(1,399)	(5,779)	(7,178)
11 WORKING CAPITAL ALLOWANCE	6,227	0	6,227	(43)	6,185
12 OTHER	0	0	0	0	0
RATE BASE	\$ 519,232	\$ 0	\$ 519,232	(\$ 222,042)	297,191

SSU/POINT O'WOODS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 439,124	\$ 0	\$ 439,124	(\$ 59,178)	379,946
2 LAND	2,622	0	2,622	4	2,626
3 NON-USED & USEFUL COMPONENTS	(82,732)	0	(82,732)	22,788	(59,944)
4 ACCUMULATED DEPRECIATION	(107,766)	0	(107,766)	15,695	(92,071)
5 CIAC	(111,211)	0	(111,211)	3,556	(107,655)
6 AMORTIZATION OF CIAC	17,969	0	17,969	(4,295)	13,674
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(820)	0	(820)	341	(479)
10 DEFERRED TAXES	14,875	0	14,875	(21,995)	(7,120)
11 WORKING CAPITAL ALLOWANCE	4,958	0	4,958	90	5,048
12 OTHER	0	0	0	0	0
RATE BASE	\$ 177,019	\$ 0	\$ 177,019	(\$ 42,994)	134,025

SSU/POINT O'WOODS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 46,937	\$ 14,198	\$ 61,135	\$ 28,980	\$ 90,115	\$ 21,644	111,759
OPERATING EXPENSES:						24.02%	
2 OPERATION AND MAINTENANCE	\$ 49,815	0	\$ 49,815	(339)	\$ 49,476	\$	49,476
3 DEPRECIATION	28,627	0	28,627	(10,293)	18,334		18,334
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,595	624	6,219	1,024	7,243	974	8,217
6 INCOME TAXES	(25,780)	5,236	(20,544)	19,561	(983)	7,973	6,991
7 TOTAL OPERATING EXPENSES	\$ 58,257	\$ 5,860	\$ 64,117	\$ 9,953	\$ 74,070	\$ 8,947	83,018
8 OPERATING INCOME	\$ (11,320)	\$ 8,338	\$ (2,982)	\$ 19,027	\$ 16,045	\$ 12,697	28,742
9 RATE BASE	\$ 519,232	\$	\$ 519,232	\$	\$ 297,191	\$	\$ 297,191
RATE OF RETURN	-2.18%		-0.57%		5.40%		9.67%

224

4645

SSU/POINT O'WOODS
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 42,347	\$ 11,814	\$ 54,161	\$ 16,263	\$ 70,424	\$ 1,225	71,649
OPERATING EXPENSES						1.74%	
2 OPERATION AND MAINTENANCE	\$ 39,663	\$ 0	\$ 39,663	\$ 717	\$ 40,380	\$	40,380
3 DEPRECIATION	9,257	0	9,257	(1,643)	7,614		7,614
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	8,115	(669)	7,446	461	7,907	55	7,962
6 INCOME TAXES	(9,914)	4,815	(5,099)	7,379	2,280	451	2,731
7 TOTAL OPERATING EXPENSES	\$ 47,121	\$ 4,146	\$ 51,267	\$ 6,914	\$ 58,181	\$ 506	58,687
8 OPERATING INCOME	\$ (4,774)	\$ 7,668	\$ 2,894	\$ 9,349	\$ 12,243	\$ 718	12,962
9 RATE BASE	\$ 177,019	\$	\$ 177,019	\$	\$ 134,025	\$	\$ 134,025
RATE OF RETURN	-2.70%		1.63%		9.14%		9.67%

325

4646

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: POINT O' WOODS
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$8.29	\$7.55	\$6.24	\$11.06	\$10.76
3/4"	\$7.70	\$10.08	\$12.44	\$11.32	\$9.37	\$16.59	\$16.14
1"	\$12.83	\$16.79	\$20.74	\$18.87	\$15.61	\$27.65	\$26.90
1-1/2"	\$25.66	\$33.58	\$41.47	\$37.73	\$31.22	\$55.30	\$53.81
2"	\$41.05	\$53.72	\$66.35	\$60.37	\$49.95	\$88.48	\$86.09
3"	\$82.10	\$107.45	\$132.71	\$120.74	\$99.89	\$176.96	\$172.19
4"	\$128.29	\$167.90	\$207.35	\$188.65	\$156.09	\$276.49	\$269.04
6"	\$256.57	\$335.79	\$414.71	\$377.31	\$312.17	\$552.99	\$538.08
8"	\$410.51	\$537.25	\$663.54	\$603.69	\$499.47	\$884.78	\$860.93
10"	\$590.11	\$772.31	\$953.83	\$867.81	\$717.99	\$1,271.87	\$1,237.58
Gallage Charge per 1,000	\$1.23	\$1.61	\$4.07	\$3.70	\$1.50	\$3.55	\$3.50

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$20.50	\$18.65	\$10.74	\$21.72	\$21.26
5 M	\$11.28	\$14.76	\$28.64	\$26.05	\$13.74	\$28.82	\$28.26
10 M	\$17.43	\$22.81	\$48.99	\$44.55	\$21.24	\$46.59	\$45.75

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: POINT O'WOODS
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$18.87	\$21.60	\$15.25	\$16.69	\$17.89
Gallonge Charge per 1,000	\$3.66	\$4.68	\$7.74	\$8.85	\$4.40	\$7.85	\$8.31
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$18.87	\$21.60	\$15.25	\$16.69	\$17.89
3/4"	\$19.01	\$24.30	\$28.30	\$32.39	\$22.88	\$25.04	\$26.84
1"	\$31.68	\$40.52	\$47.17	\$53.99	\$38.13	\$41.73	\$44.73
1-1/2"	\$63.37	\$81.05	\$94.35	\$107.98	\$76.27	\$83.45	\$89.45
2"	\$101.39	\$129.68	\$150.96	\$172.76	\$122.02	\$133.52	\$143.12
3"	\$202.77	\$259.35	\$301.91	\$345.52	\$244.03	\$267.04	\$286.24
4"	\$316.83	\$405.24	\$471.74	\$539.88	\$381.30	\$417.25	\$447.25
6"	\$633.66	\$810.48	\$943.48	\$1,079.75	\$762.61	\$834.50	\$894.50
8"	\$1,013.85	\$1,296.75	\$1,509.57	\$1,727.61	\$1,220.17	\$1,335.20	\$1,431.20
10"	\$1,457.41	\$1,864.09	\$2,170.01	\$2,483.43	\$1,753.99	\$1,919.35	\$2,057.35
Gallonge Charge per 1,000	\$4.39	\$5.61	\$9.28	\$10.62	\$5.28	\$9.42	\$9.97
(Per 100 cubic ft)	\$3.28	\$4.20	\$6.94	\$7.94	\$3.95	\$7.05	\$7.46
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$42.09	\$48.15	\$28.45	\$40.24	\$42.81
5 M	\$30.97	\$39.61	\$57.57	\$65.85	\$37.25	\$55.94	\$59.43
6 M (Maximum Bill) *	\$34.63	\$44.29	\$65.31	\$74.70	\$41.65	\$63.79	\$67.74

SSU/POMONA PARK
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 175,795	\$ 0	\$ 175,795	\$ 1,908	177,703
2 LAND & LAND RIGHTS	5,572	0	5,572	5	5,577
3 NON-USED & USEFUL COMPONENTS	(19,012)	0	(19,012)	(1,940)	(20,952)
4 ACCUMULATED DEPRECIATION	(52,655)	0	(52,655)	7,834	(44,821)
5 CIAC	(22,049)	0	(22,049)	625	(21,424)
6 AMORTIZATION OF CIAC	6,765	0	6,765	(678)	6,087
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(992)	0	(992)	412	(580)
10 DEFERRED TAXES	(702)	0	(702)	(1,226)	(1,928)
11 WORKING CAPITAL ALLOWANCE	3,890	0	3,890	35	3,925
12 OTHER	0	0	0	0	0
RATE BASE	\$ 96,612	\$ 0	\$ 96,612	\$ 6,975	103,587

SSU/POMONA PARK
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 23,571	\$ 6,880	\$ 30,451	\$ 11,275	\$ 41,726	\$ 15,043	56,769
OPERATING EXPENSES:						36.05%	
2 OPERATION AND MAINTENANCE	\$ 31,118	\$ 0	\$ 31,118	\$ 283	\$ 31,401	\$	31,401
3 DEPRECIATION	7,172	0	7,172	(254)	6,918		6,918
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,285	(196)	5,089	236	5,325	677	6,002
6 INCOME TAXES	(9,919)	2,730	(7,189)	4,078	(3,111)	5,542	2,430
7 TOTAL OPERATING EXPENSES	\$ 33,656	\$ 2,534	\$ 36,190	\$ 4,343	\$ 40,533	\$ 6,219	46,751
8 OPERATING INCOME	\$ (10,085)	\$ 4,346	\$ (5,739)	\$ 6,932	\$ 1,193	\$ 8,825	10,018
9 RATE BASE	\$ 96,612	\$	\$ 96,612	\$	\$ 103,587	\$	103,587
RATE OF RETURN	-10.44%		-5.94%		1.15%		9.67%

329

4650

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: POMONA PARK
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.93	\$9.81	\$6.24	\$10.47	\$10.17
3/4"	\$7.70	\$10.08	\$17.90	\$14.73	\$9.37	\$15.71	\$15.26
1"	\$12.83	\$16.79	\$29.82	\$24.54	\$15.61	\$26.18	\$25.43
1-1/2"	\$25.66	\$33.58	\$59.63	\$49.07	\$31.22	\$52.35	\$50.86
2"	\$41.05	\$53.72	\$95.41	\$78.52	\$49.95	\$83.76	\$81.38
3"	\$82.10	\$107.45	\$190.83	\$157.03	\$99.89	\$167.53	\$162.76
4"	\$128.29	\$167.90	\$298.16	\$245.36	\$156.09	\$261.76	\$254.31
6"	\$256.57	\$335.79	\$596.33	\$490.73	\$312.17	\$523.52	\$508.61
8"	\$410.51	\$537.25	\$954.13	\$785.16	\$499.47	\$837.63	\$813.78
10"	\$590.11	\$772.31	\$1,371.56	\$1,128.67	\$717.99	\$1,204.10	\$1,169.81
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.76	\$2.27	\$1.50	\$3.12	\$3.07

Typical Residential Bills

5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$20.21
5 M	\$11.28	\$14.76	\$25.73
10 M	\$17.43	\$22.81	\$39.53

SSU/POSTMASTER VILLAGE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 313,161	\$ 0	\$ 313,161	\$(101,853)	211,308
2 LAND & LAND RIGHTS	15,154	0	15,154	4	15,158
3 NON-USED & USEFUL COMPONENTS	(55,506)	0	(55,506)	20,079	(35,427)
4 ACCUMULATED DEPRECIATION	(55,441)	0	(55,441)	10,428	(45,013)
5 CIAC	(37,178)	0	(37,178)	1,063	(36,115)
6 AMORTIZATION OF CIAC	17,176	0	17,176	(1,607)	15,569
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(927)	0	(927)	385	(542)
10 DEFERRED TAXES	(3,444)	0	(3,444)	3,395	(49)
11 WORKING CAPITAL ALLOWANCE	4,245	0	4,245	(27)	4,218
12 OTHER	0	0	0	0	0
RATE BASE	\$ 197,240	\$ 0	\$ 197,240	\$(68,133)	129,107

SSU/POSTMASTER VILLAGE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 29,129	\$ 8,740	\$ 37,869	\$ 16,150	\$ 54,019	\$ 8,408	62,427
OPERATING EXPENSES:						15.57%	
2 OPERATION AND MAINTENANCE	\$ 33,959	\$ 0	\$ 33,959	\$(212)	\$ 33,747	\$	33,747
3 DEPRECIATION	9,694	0	9,694	(3,294)	6,400		6,400
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,052	(294)	5,758	603	6,361	378	6,739
6 INCOME TAXES	(12,350)	3,485	(8,865)	8,822	(43)	3,097	3,055
7 TOTAL OPERATING EXPENSES	\$ 37,355	\$ 3,191	\$ 40,546	\$ 5,919	\$ 46,465	\$ 3,476	49,941
8 OPERATING INCOME	\$ (8,226)	\$ 5,549	\$(2,677)	\$ 10,231	\$ 7,554	\$ 4,932	12,486
9 RATE BASE	\$ 197,240	\$	197,240	\$	129,107	\$	129,107
RATE OF RETURN	-4.17%		-1.36%		5.85%		9.67%

632

4653

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: POSTMASTER VILLAGE
COUNTY: CLAY
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.29	\$10.75	\$6.24	\$13.51	\$13.21
3/4"	\$7.70	\$10.08	\$16.94	\$16.13	\$9.37	\$20.27	\$19.82
1"	\$12.83	\$16.79	\$28.23	\$26.88	\$15.61	\$33.78	\$33.03
1-1/2"	\$25.66	\$33.58	\$56.46	\$53.75	\$31.22	\$67.55	\$66.06
2"	\$41.05	\$53.72	\$90.33	\$85.99	\$49.95	\$108.09	\$105.70
3"	\$82.10	\$107.45	\$180.66	\$171.99	\$99.89	\$216.17	\$211.40
4"	\$128.29	\$167.90	\$282.29	\$268.73	\$156.09	\$337.77	\$330.32
6"	\$256.57	\$335.79	\$564.58	\$537.46	\$312.17	\$675.54	\$660.63
8"	\$410.51	\$537.25	\$903.32	\$859.94	\$499.47	\$1,080.87	\$1,057.01
10"	\$590.11	\$772.31	\$1,298.52	\$1,236.16	\$717.99	\$1,553.75	\$1,519.46
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.98	\$2.84	\$1.50	\$2.65	\$2.59

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$20.23	\$19.27	\$10.74	\$21.45	\$20.99
5 M	\$11.28	\$14.76	\$26.19	\$24.95	\$13.74	\$26.74	\$26.17
10 M	\$17.43	\$22.81	\$41.09	\$39.15	\$21.24	\$39.97	\$39.13

SSU/QUAIL RIDGE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 114,472	\$ 0	\$ 114,472	(1,373)	113,099
2 LAND & LAND RIGHTS	3,851	0	3,851	(1,901)	1,950
3 NON-USED & USEFUL COMPONENTS	(1,823)	0	(1,823)	(111)	(1,934)
4 ACCUMULATED DEPRECIATION	(17,069)	0	(17,069)	4,214	(12,855)
5 CIAC	(1,538)	0	(1,538)	938	(600)
6 AMORTIZATION OF CIAC	100	0	100	(47)	53
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(89)	0	(89)	37	(52)
10 DEFERRED TAXES	3,177	0	3,177	(4,747)	(1,570)
11 WORKING CAPITAL ALLOWANCE	979	0	979	(215)	764
12 OTHER	0	0	0	0	0
RATE BASE	\$ 102,060	\$ 0	\$ 102,060	(3,205)	98,855

SSU/QUAIL RIDGE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,717 \$	1,098 \$	4,815 \$	5,671 \$	10,486 \$	13,250 \$	23,736
OPERATING EXPENSES:						126.36%	
2 OPERATION AND MAINTENANCE	\$ 7,833 \$	0 \$	7,833 \$	(1,724)\$	6,109 \$	\$	6,109
3 DEPRECIATION	4,200	0	4,200	(56)	4,144		4,144
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	607	46	653	200	853	596	1,449
6 INCOME TAXES	(5,639)	405	(5,234)	2,826	(2,408)	4,881	2,473
7 TOTAL OPERATING EXPENSES	\$ 7,001 \$	451 \$	7,452 \$	1,246 \$	8,698 \$	5,477 \$	14,175
8 OPERATING INCOME	\$ (3,284)\$	647 \$	(2,637)\$	4,425 \$	1,788 \$	7,772 \$	9,560
9 RATE BASE	\$ 102,060	\$ 102,060	\$ 98,855	\$ 98,855	\$ 98,855	\$ 98,855	\$ 98,855
RATE OF RETURN	-3.22%		-2.58%		1.81%		9.67%

00
00
07

4656

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: QUAIL RIDGE
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$25.74	\$12.69	\$6.24	\$20.86	\$34.10
3/4"	\$7.70	\$10.08	\$38.62	\$19.04	\$9.37	\$31.29	\$51.15
1"	\$12.83	\$16.79	\$64.37	\$31.72	\$15.61	\$52.15	\$85.25
1-1/2"	\$25.66	\$33.58	\$128.71	\$63.44	\$31.22	\$104.31	\$170.50
2"	\$41.05	\$53.72	\$205.93	\$101.50	\$49.95	\$166.89	\$272.80
3"	\$82.10	\$107.45	\$411.86	\$202.99	\$99.89	\$333.78	\$545.61
4"	\$128.29	\$167.90	\$643.54	\$317.18	\$156.09	\$521.54	\$852.51
6"	\$256.57	\$335.79	\$1,287.07	\$634.35	\$312.17	\$1,043.07	\$1,705.02
8"	\$410.51	\$537.25	\$2,059.32	\$1,014.97	\$499.47	\$1,668.91	\$2,728.03
10"	\$590.11	\$772.31	\$2,960.27	\$1,459.02	\$717.99	\$2,399.06	\$3,921.55
Gallage Charge per 1,000	\$1.23	\$1.61	\$10.94	\$5.39	\$1.50	\$3.11	\$5.09

Typical Residential Bills

	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$58.56	\$28.86	\$10.74	\$30.20	\$49.37
5 M	\$11.28	\$14.76	\$80.44	\$39.64	\$13.74	\$36.43	\$59.55
10 M	\$17.43	\$22.81	\$135.14	\$66.59	\$21.24	\$52.00	\$85.00

SSU/REMINGTON FOREST
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 154,334	\$ 0	\$ 154,334	(5,848)	148,486
2 LAND & LAND RIGHTS	25,202	0	25,202	1	25,203
3 NON-USED & USEFUL COMPONENTS	(2,643)	0	(2,643)	(3,903)	(6,546)
4 ACCUMULATED DEPRECIATION	(36,418)	0	(36,418)	3,494	(32,924)
5 CIAC	(75,813)	0	(75,813)	1,538	(74,275)
6 AMORTIZATION OF CIAC	16,701	0	16,701	(1,876)	14,825
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(380)	0	(380)	158	(222)
10 DEFERRED TAXES	(1,587)	0	(1,587)	6,549	4,962
11 WORKING CAPITAL ALLOWANCE	2,492	0	2,492	(2,064)	428
12 OTHER	0	0	0	0	0
RATE BASE	\$ 81,888	\$ 0	\$ 81,888	(1,951)	79,937

SSU/REMINGTON FOREST
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 19,594	\$ 5,938	\$ 25,532	\$(9,525)	\$ 16,007	\$ 17,477	33,484
OPERATING EXPENSES:						109.18%	
2 OPERATION AND MAINTENANCE	\$ 19,936	\$ 0	\$ 19,936	\$(1,709)	\$ 18,227	\$	18,227
3 DEPRECIATION	2,686	0	2,686	(373)	2,313		2,313
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,080	239	3,319	(699)	2,620	786	3,406
6 INCOME TAXES	(4,233)	2,199	(2,034)	(2,601)	(4,635)	6,438	1,803
7 TOTAL OPERATING EXPENSES	\$ 21,469	\$ 2,438	\$ 23,907	\$(5,382)	\$ 18,525	\$ 7,225	25,750
8 OPERATING INCOME	\$ (1,875)	\$ 3,500	\$ 1,625	\$(4,143)	\$(2,518)	\$ 10,252	7,734
9 RATE BASE	\$ 81,888	\$	\$ 81,888	\$	\$ 79,937	\$	\$ 79,937
RATE OF RETURN	-2.29%		1.96%		-3.15%		9.67%

338

4659

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: REMINGTON FOREST
COUNTY: ST. JOHNS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Alternate Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
3/4"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
1"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
1-1/2"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
2"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
3"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
4"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
6"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
8"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
10"	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$43.00
Gallonge Charge per 1,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$42.87
5 M	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$42.87
10 M	\$20.30	\$26.57	\$43.69	\$23.14	\$24.70	\$43.00	\$42.87

SSU/RIVER GROVE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 158,362	\$ 0	\$ 158,362	\$(13,183)	145,179
2 LAND & LAND RIGHTS	2,364	0	2,364	3	2,367
3 NON-USED & USEFUL COMPONENTS	(7,614)	0	(7,614)	(847)	(8,461)
4 ACCUMULATED DEPRECIATION	(68,437)	0	(68,437)	2,854	(65,583)
5 CIAC	(32,077)	0	(32,077)	0	(32,077)
6 AMORTIZATION OF CIAC	21,079	0	21,079	(766)	20,313
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(624)	0	(624)	259	(365)
10 DEFERRED TAXES	(2,840)	0	(2,840)	(201)	(3,041)
11 WORKING CAPITAL ALLOWANCE	2,855	0	2,855	44	2,899
12 OTHER	0	0	0	0	0
RATE BASE	\$ 73,068	\$ 0	\$ 73,068	\$(11,837)	61,231

SSU/RIVER GROVE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,369	\$ 4,614	\$ 19,983	\$ 20,366	\$ 40,349	(400)\$	39,949
OPERATING EXPENSES:						-0.99%	
2 OPERATION AND MAINTENANCE	\$ 22,839	\$ 0	\$ 22,839	\$ 356	\$ 23,195	\$	23,195
3 DEPRECIATION	5,258	0	5,258	(637)	4,621		4,621
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	3,315	32	3,347	740	4,087	(18)	4,069
6 INCOME TAXES	(7,900)	1,768	(6,132)	7,920	1,788	(147)	1,641
7 TOTAL OPERATING EXPENSES	\$ 23,512	\$ 1,800	\$ 25,312	\$ 8,379	\$ 33,691	(165)\$	33,526
8 OPERATING INCOME	\$ (8,143)	\$ 2,814	\$ (5,329)	\$ 11,987	\$ 6,658	(234)\$	6,424
9 RATE BASE	\$ 73,068	\$	\$ 73,068	\$	\$ 61,231	\$	\$ 61,231
RATE OF RETURN	-11.14%		-7.29%		10.87%		10.49%

341

4662

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: RIVER GROVE
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$9.93	\$11.59	\$6.24	\$12.94	\$12.64
3/4"	\$7.70	\$10.08	\$14.90	\$17.39	\$9.37	\$19.41	\$18.96
1"	\$12.83	\$16.79	\$24.82	\$28.99	\$15.61	\$32.35	\$31.60
1-1/2"	\$25.66	\$33.58	\$49.64	\$57.96	\$31.22	\$64.70	\$63.20
2"	\$41.05	\$53.72	\$79.42	\$92.74	\$49.95	\$103.51	\$101.13
3"	\$82.10	\$107.45	\$158.85	\$185.48	\$99.89	\$207.03	\$202.26
4"	\$128.29	\$167.90	\$248.20	\$289.82	\$156.09	\$323.48	\$316.02
6"	\$256.57	\$335.79	\$496.40	\$579.64	\$312.17	\$646.95	\$632.05
8"	\$410.51	\$537.25	\$794.24	\$927.42	\$499.47	\$1,035.13	\$1,011.28
10"	\$590.11	\$772.31	\$1,141.71	\$1,333.17	\$717.99	\$1,488.00	\$1,453.71
Gallonge Charge per 1,000	\$1.23	\$1.61	\$3.41	\$3.98	\$1.50	\$3.10	\$3.05

Typical Residential Bills

5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$20.16
5 M	\$11.28	\$14.76	\$26.98
10 M	\$17.43	\$22.81	\$44.03

SSU/ROSEMONT/ROLLING GREEN
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHBDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 386,988	\$ 0	\$ 386,988	(11,973)	375,015
2 LAND & LAND RIGHTS	8,014	0	8,014	6,177	14,191
3 NON--USED & USEFUL COMPONENTS	(4,963)	0	(4,963)	(26,615)	(31,578)
4 ACCUMULATED DEPRECIATION	(90,269)	0	(90,269)	15,350	(74,919)
5 CIAC	(47,672)	0	(47,672)	2,362	(45,310)
6 AMORTIZATION OF CIAC	17,932	0	17,932	(1,542)	16,390
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(713)	0	(713)	296	(417)
10 DEFERRED TAXES	3,994	0	3,994	(7,792)	(3,798)
11 WORKING CAPITAL ALLOWANCE	3,348	0	3,348	337	3,685
12 OTHER	0	0	0	0	0
RATE BASE	\$ 276,659	\$ 0	\$ 276,659	(23,400)	253,259

SSU/ROSEMONT/ROLLING GREEN
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 30,158	\$ 9,216	\$ 39,374	\$ 34,093	\$ 73,467	\$ 10,688	\$ 84,155
OPERATING EXPENSES:						14.55%	
2 OPERATION AND MAINTENANCE	\$ 26,784	\$ 0	\$ 26,784	\$ 2,699	\$ 29,483	\$	\$ 29,483
3 DEPRECIATION	14,383	0	14,383	(1,320)	13,063		13,063
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,256	319	9,575	957	10,532	481	11,013
6 INCOME TAXES	(13,911)	3,432	(10,479)	12,645	2,166	3,937	6,103
7 TOTAL OPERATING EXPENSES	\$ 36,512	\$ 3,751	\$ 40,263	\$ 14,981	\$ 55,244	\$ 4,418	\$ 59,662
8 OPERATING INCOME	\$ (6,354)	\$ 5,465	\$ (889)	\$ 19,112	\$ 18,223	\$ 6,270	\$ 24,493
9 RATE BASE	\$ 276,659	\$	\$ 276,659	\$	\$ 253,259	\$	\$ 253,259
RATE OF RETURN	-2.30%		-0.32%		7.20%		9.67%

344

4665

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: ROSEMONT/ROLLING GREEN
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.97	\$11.22	\$6.24	\$23.70	\$23.40
3/4"	\$7.70	\$10.08	\$17.96	\$16.82	\$9.37	\$35.55	\$35.11
1"	\$12.83	\$16.79	\$29.94	\$28.04	\$15.61	\$59.25	\$58.51
1-1/2"	\$25.66	\$33.58	\$59.87	\$56.08	\$31.22	\$118.51	\$117.02
2"	\$41.05	\$53.72	\$95.79	\$89.73	\$49.95	\$189.61	\$187.23
3"	\$82.10	\$107.45	\$191.59	\$179.47	\$99.89	\$379.23	\$374.46
4"	\$128.29	\$167.90	\$299.36	\$280.42	\$156.09	\$592.54	\$585.09
6"	\$256.57	\$335.79	\$598.71	\$560.83	\$312.17	\$1,185.08	\$1,170.17
8"	\$410.51	\$537.25	\$957.94	\$897.33	\$499.47	\$1,896.13	\$1,872.28
10"	\$590.11	\$772.31	\$1,377.04	\$1,289.91	\$717.99	\$2,725.68	\$2,691.40
Gallonge Charge per 1,000	\$1.23	\$1.61	\$3.98	\$3.73	\$1.50	\$2.83	\$2.79

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$23.91	\$22.41
5 M	\$11.28	\$14.76	\$31.87	\$29.87
10 M	\$17.43	\$22.81	\$51.77	\$48.52
				\$10.74
				\$13.74
				\$21.24
				\$32.19
				\$37.85
				\$52.00
				\$31.78
				\$37.37
				\$51.33

SSU/SALT SPRINGS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 495,950	\$ 0	\$ 495,950	(\$ 8,596)	487,354
2 LAND & LAND RIGHTS	399	0	399	3	402
3 NON-USED & USEFUL COMPONENTS	0	0	0	(1,005)	(1,005)
4 ACCUMULATED DEPRECIATION	(126,969)	0	(126,969)	20,664	(106,305)
5 CIAC	(22,114)	0	(22,114)	487	(21,627)
6 AMORTIZATION OF CIAC	13,157	0	13,157	(628)	12,529
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(689)	0	(689)	286	(403)
10 DEFERRED TAXES	(9,474)	0	(9,474)	1,831	(7,643)
11 WORKING CAPITAL ALLOWANCE	3,293	0	3,293	(365)	2,928
12 OTHER	0	0	0	0	0
RATE BASE	\$ 353,553	\$ 0	\$ 353,553	12,677	366,230

SSU/SALT SPRINGS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 408,700	\$ 0	\$ 408,700	(10,038)	398,662
2 LAND	2,028	0	2,028	3	2,031
3 NON-USED & USEFUL COMPONENTS	(69,324)	0	(69,324)	(6,213)	(75,537)
4 ACCUMULATED DEPRECIATION	(183,133)	0	(183,133)	18,792	(164,341)
5 CIAC	(116,223)	0	(116,223)	0	(116,223)
6 AMORTIZATION OF CIAC	74,218	0	74,218	(4,015)	70,203
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(671)	0	(671)	279	(392)
10 DEFERRED TAXES	(7,760)	0	(7,760)	(868)	(8,628)
11 WORKING CAPITAL ALLOWANCE	7,701	0	7,701	(581)	7,120
12 OTHER	0	0	0	0	0
RATE BASE	\$ 115,536	\$ 0	\$ 115,536	(2,641)	112,895

SSU/SALT SPRINGS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 36,256	\$ 11,050	\$ 47,306	\$ 117,184	\$ 164,490	(\$ 58,214)	106,276
OPERATING EXPENSES:						-35.39%	
2 OPERATION AND MAINTENANCE	\$ 26,342	\$ 0	\$ 26,342	(\$ 2,914)	\$ 23,428	\$	23,428
3 DEPRECIATION	20,717	0	20,717	(568)	20,149		20,149
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,902	497	11,399	4,639	16,038	(2,620)	13,418
6 INCOME TAXES	(16,163)	4,071	(12,092)	44,398	32,306	(21,446)	10,861
7 TOTAL OPERATING EXPENSES	\$ 41,798	\$ 4,568	\$ 46,366	\$ 45,555	\$ 91,921	(\$ 24,065)	67,856
8 OPERATING INCOME	\$ (5,542)	\$ 6,482	\$ 940	\$ 71,629	\$ 72,569	(\$ 34,149)	38,420
9 RATE BASE	\$ 353,553	\$	\$ 353,553		\$ 366,230		\$ 366,230
RATE OF RETURN	-1.57%		0.27%		19.82%		10.49%

348

4669

SSU/SALT SPRINGS
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 79,839	\$ 22,225	\$ 102,064	(2,233)	\$ 99,831	(11,193)	88,638
OPERATING EXPENSES	-11.21%						
2 OPERATION AND MAINTENANCE	\$ 61,607	\$ 0	\$ 61,607	(4,648)	\$ 56,959	\$	56,959
3 DEPRECIATION	9,211	0	9,211	(583)	8,628		8,628
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	10,188	(575)	9,613	(567)	9,046	(504)	8,542
6 INCOME TAXES	(3,446)	8,795	5,349	1,439	6,788	(4,124)	2,665
7 TOTAL OPERATING EXPENSES	\$ 77,560	\$ 8,220	\$ 85,780	(4,359)	\$ 81,421	(4,627)	76,794
8 OPERATING INCOME	\$ 2,279	\$ 14,005	\$ 16,284	2,126	\$ 18,410	(6,566)	11,843
9 RATE BASE	\$ 115,536	\$	115,536	\$	112,895	\$	112,895
RATE OF RETURN	1.97%		14.09%		16.31%		10.49%

349

4870

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SALT SPRINGS
COUNTY: MARION
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Interim (1994)	Staff Primary Interim (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$8.35	\$15.30	\$6.24	\$22.10	\$21.80
3/4"	\$7.70	\$10.08	\$12.52	\$22.95	\$9.37	\$33.15	\$32.70
1"	\$12.83	\$16.79	\$20.86	\$38.24	\$15.61	\$55.25	\$54.50
1-1/2"	\$25.66	\$33.58	\$41.73	\$76.49	\$31.22	\$110.50	\$109.01
2"	\$41.05	\$53.72	\$66.77	\$122.38	\$49.95	\$176.79	\$174.41
3"	\$82.10	\$107.45	\$133.53	\$244.76	\$99.89	\$353.59	\$348.82
4"	\$128.29	\$167.90	\$208.65	\$382.44	\$156.09	\$552.48	\$545.03
6"	\$256.57	\$335.79	\$417.29	\$764.87	\$312.17	\$1,104.96	\$1,090.06
8"	\$410.51	\$537.25	\$667.67	\$1,223.80	\$499.47	\$1,767.94	\$1,744.09
10"	\$590.11	\$772.31	\$959.78	\$1,759.21	\$717.99	\$2,541.41	\$2,507.13
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.68	\$4.91	\$1.50	\$2.04	\$1.99

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$16.39	\$30.03	\$10.74	\$28.23	\$27.77
5 M	\$11.28	\$14.76	\$21.75	\$39.85	\$13.74	\$32.31	\$31.75
10 M	\$17.43	\$22.81	\$35.15	\$64.40	\$21.24	\$42.52	\$41.69

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SALT SPRINGS
COUNTY: MARION
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$11.36	\$15.19	\$15.25	\$20.85	\$20.22
Gallonge Charge per 1,000							
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
	\$3.66	\$4.68	\$4.42	\$5.91	\$4.40	\$3.81	\$3.66
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$11.36	\$15.19	\$15.25	\$20.85	\$20.22
3/4"	\$19.01	\$24.30	\$17.04	\$22.79	\$22.88	\$31.28	\$30.33
1"	\$31.68	\$40.52	\$28.40	\$37.98	\$38.13	\$52.13	\$50.55
1-1/2"	\$63.37	\$81.05	\$56.78	\$75.95	\$76.27	\$104.25	\$101.10
2"	\$101.39	\$129.68	\$90.85	\$121.51	\$122.02	\$166.80	\$161.76
3"	\$202.77	\$259.35	\$181.70	\$243.03	\$244.03	\$333.60	\$323.52
4"	\$316.83	\$405.24	\$283.91	\$379.73	\$381.30	\$521.25	\$505.50
6"	\$633.66	\$810.48	\$567.83	\$759.46	\$762.61	\$1,042.50	\$1,011.00
8"	\$1,013.85	\$1,296.75	\$908.52	\$1,215.13	\$1,220.17	\$1,668.00	\$1,617.60
10"	\$1,457.41	\$1,864.09	\$1,306.00	\$1,746.75	\$1,753.99	\$2,397.75	\$2,325.30
Gallonge Charge per 1,000							
(Per 100 cubic ft)	\$4.39	\$5.61	\$5.31	\$7.10	\$5.28	\$4.58	\$4.39
	\$3.28	\$4.20	\$3.97	\$5.31	\$3.95	\$3.42	\$3.28
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$24.62	\$32.92	\$28.45	\$32.29	\$31.19
5 M	\$30.97	\$39.61	\$33.46	\$44.74	\$37.25	\$39.91	\$38.51
6 M (Maximum Bill) *	\$34.63	\$44.29	\$37.88	\$50.65	\$41.65	\$43.73	\$42.17

SSU/SAMIRA VILLAS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 14,539	\$ 0	\$ 14,539	(750)	13,789
2 LAND & LAND RIGHTS	650	0	650	0	650
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(3,451)	0	(3,451)	536	(2,915)
5 CIAC	(7,870)	0	(7,870)	0	(7,870)
6 AMORTIZATION OF CIAC	2,872	0	2,872	(395)	2,477
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(12)	0	(12)	5	(7)
10 DEFERRED TAXES	(282)	0	(282)	(19)	(301)
11 WORKING CAPITAL ALLOWANCE	427	0	427	(92)	335
12 OTHER	0	0	0	0	0
RATE BASE	\$ 6,873	\$ 0	\$ 6,873	(715)	6,158

SSU/SAMIRA VILLAS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,142	\$ 661	\$ 2,803	\$ 2,896	\$ 5,699	(1,567)	4,132
OPERATING EXPENSES:						-27.49%	
2 OPERATION AND MAINTENANCE	\$ 3,417	\$ 0	\$ 3,417	(735)	\$ 2,682	\$	2,682
3 DEPRECIATION	167	0	167	(45)	122		122
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	464	30	494	91	585	(71)	514
6 INCOME TAXES	(896)	244	(652)	1,397	745	(577)	168
7 TOTAL OPERATING EXPENSES	\$ 3,152	\$ 274	\$ 3,426	\$ 708	\$ 4,134	(648)	3,486
8 OPERATING INCOME	\$ (1,010)	\$ 387	(623)	\$ 2,188	\$ 1,565	(919)	646
9 RATE BASE	\$ 6,873	\$	\$ 6,873	\$	\$ 6,158	\$	\$ 6,158
RATE OF RETURN	-14.70%		-9.06%		25.42%		10.49%

353

4674

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SAMIRA VILLAS
COUNTY: MARION
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec. (1994)	Staff Alternate Rec. (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$9.61	\$15.43	\$6.24	\$10.92	\$10.62
3/4"	\$7.70	\$10.08	\$14.41	\$23.15	\$9.37	\$16.38	\$15.93
1"	\$12.83	\$16.79	\$24.02	\$38.59	\$15.61	\$27.30	\$26.56
1-1/2"	\$25.66	\$33.58	\$48.04	\$77.17	\$31.22	\$54.60	\$53.11
2"	\$41.05	\$53.72	\$76.86	\$123.47	\$49.95	\$87.36	\$84.98
3"	\$82.10	\$107.45	\$153.73	\$246.95	\$99.89	\$174.72	\$169.95
4"	\$128.29	\$167.90	\$240.20	\$385.86	\$156.09	\$273.01	\$265.55
6"	\$256.57	\$335.79	\$480.40	\$771.71	\$312.17	\$546.01	\$531.11
8"	\$410.51	\$537.25	\$768.64	\$1,234.74	\$499.47	\$873.62	\$849.77
10"	\$590.11	\$772.31	\$1,104.92	\$1,774.94	\$717.99	\$1,255.83	\$1,221.54
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.76	\$4.43	\$1.50	\$2.75	\$2.70

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$17.89	\$28.72	\$10.74	\$19.17	\$18.71
5 M	\$11.28	\$14.76	\$23.41	\$37.58	\$13.74	\$24.67	\$24.10
10 M	\$17.43	\$22.81	\$37.21	\$59.73	\$21.24	\$38.41	\$37.58

SSU/SILVER LAKE ESTATES/WESTERN SHORES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,312,244	\$ 0	\$ 1,312,244	\$(488,420)	823,824
2 LAND & LAND RIGHTS	6,676	0	6,676	36	6,712
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(291,132)	0	(291,132)	34,382	(256,750)
5 CIAC	(430,612)	0	(430,612)	7,962	(422,650)
6 AMORTIZATION OF CIAC	121,168	0	121,168	(15,920)	105,248
7 ACQUISITION ADJUSTMENTS - NET	(12,101)	0	(12,101)	(522)	(12,623)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(7,997)	0	(7,997)	3,323	(4,674)
10 DEFERRED TAXES	18,627	0	18,627	(22,634)	(4,007)
11 WORKING CAPITAL ALLOWANCE	23,306	0	23,306	717	24,023
12 OTHER	0	0	0	0	0
RATE BASE	\$ 740,179	\$ 0	\$ 740,179	\$(481,076)	259,103

SSU/SILVER LAKE ESTATES/WESTERN SHORES
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 431,859	\$ 132,221	\$ 564,080	\$(374,944)	\$ 189,136	\$ 86,965	276,101
OPERATING EXPENSES:						45.98%	
2 OPERATION AND MAINTENANCE	\$ 186,445	\$ 0	\$ 186,445	\$ 5,739	\$ 192,184	\$	192,184
3 DEPRECIATION	43,814	0	43,814	(22,082)	21,732		21,732
4 AMORTIZATION	(522)	0	(522)	0	(522)		(522)
5 TAXES OTHER THAN INCOME	40,518	5,950	46,468	(17,766)	28,702	3,913	32,615
6 INCOME TAXES	45,529	48,709	94,238	(121,241)	(27,003)	32,037	5,034
7 TOTAL OPERATING EXPENSES	\$ 315,784	\$ 54,659	\$ 370,443	\$(155,350)	\$ 215,093	\$ 35,951	251,043
8 OPERATING INCOME	\$ 116,075	\$ 77,562	\$ 193,637	\$(219,594)	\$(25,957)	\$ 51,015	25,058
9 RATE BASE	\$ 740,179	\$	\$ 740,179	\$	\$ 259,103	\$	259,103
RATE OF RETURN	15.68%		26.16%		-10.02%		9.67%

356

4677

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SILVER LAKE ESTATE/WESTERN SHORES
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$5.32	\$4.12	\$6.24	\$5.79	\$5.49
3/4"	\$7.70	\$10.08	\$7.98	\$6.18	\$9.37	\$8.68	\$8.23
1"	\$12.83	\$16.79	\$13.30	\$10.29	\$15.61	\$14.47	\$13.72
1-1/2"	\$25.66	\$33.58	\$26.58	\$20.58	\$31.22	\$28.93	\$27.44
2"	\$41.05	\$53.72	\$42.53	\$32.92	\$49.95	\$46.29	\$43.90
3"	\$82.10	\$107.45	\$85.07	\$65.84	\$99.89	\$92.58	\$87.81
4"	\$128.29	\$167.90	\$132.92	\$102.88	\$156.09	\$144.66	\$137.20
6"	\$256.57	\$335.79	\$265.84	\$205.75	\$312.17	\$289.31	\$274.40
8"	\$410.51	\$537.25	\$425.34	\$329.20	\$499.47	\$462.90	\$439.05
10"	\$590.11	\$772.31	\$611.43	\$473.23	\$717.99	\$665.42	\$631.13
Gallage Charge per 1,000	\$1.23	\$1.61	\$0.80	\$0.62	\$1.50	\$0.84	\$0.78

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$7.72	\$5.98	\$10.74	\$8.30	\$7.84
5 M	\$11.28	\$14.76	\$9.32	\$7.22	\$13.74	\$9.97	\$9.40
10 M	\$17.43	\$22.81	\$13.32	\$10.32	\$21.24	\$14.15	\$13.32

SSU/SILVER LAKE OAKS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 99,933	\$ 0	\$ 99,933	\$(15,849)	84,084
2 LAND & LAND RIGHTS	1,152	0	1,152	1	1,153
3 NON-USED & USEFUL COMPONENTS	(29,898)	0	(29,898)	5,874	(24,024)
4 ACCUMULATED DEPRECIATION	(16,069)	0	(16,069)	3,313	(12,756)
5 CIAC	(5,115)	0	(5,115)	112	(5,003)
6 AMORTIZATION OF CIAC	1,493	0	1,493	(124)	1,369
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(154)	0	(154)	64	(90)
10 DEFERRED TAXES	(1,902)	0	(1,902)	764	(1,138)
11 WORKING CAPITAL ALLOWANCE	1,269	0	1,269	(102)	1,167
12 OTHER	0	0	0	0	0
RATE BASE	\$ 50,709	\$ 0	\$ 50,709	\$(5,947)	44,762

SSU/SILVER LAKE OAKS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 96,672	\$ 0	\$ 96,672	(20,295)	76,377
2 LAND	6,684	0	6,684	1	6,685
3 NON-USED & USEFUL COMPONENTS	(20,676)	0	(20,676)	6,246	(14,430)
4 ACCUMULATED DEPRECIATION	(31,966)	0	(31,966)	3,933	(28,033)
5 CIAC	(18,375)	0	(18,375)	0	(18,375)
6 AMORTIZATION OF CIAC	6,725	0	6,725	(604)	6,121
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(154)	0	(154)	64	(90)
10 DEFERRED TAXES	(1,837)	0	(1,837)	191	(1,646)
11 WORKING CAPITAL ALLOWANCE	1,867	0	1,867	223	2,090
12 OTHER	0	0	0	0	0
RATE BASE	\$ 38,940	\$ 0	\$ 38,940	(10,241)	28,699

SSU/SILVER LAKE OAKS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 4,184	\$ 1,102	\$ 5,286	\$ 8,127	\$ 13,413	\$ 5,651	19,064
OPERATING EXPENSES:						42.13%	
2 OPERATION AND MAINTENANCE	\$ 10,151	\$ 0	\$ 10,151	(\$ 815)	\$ 9,336	\$	9,336
3 DEPRECIATION	2,398	0	2,398	(294)	2,104		2,104
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,258	(554)	1,704	307	2,011	254	2,265
6 INCOME TAXES	(5,268)	639	(4,629)	3,577	(1,052)	2,082	1,029
7 TOTAL OPERATING EXPENSES	\$ 9,539	\$ 85	\$ 9,624	\$ 2,775	\$ 12,399	\$ 2,336	14,735
8 OPERATING INCOME	\$ (5,355)	\$ 1,017	(\$ 4,338)	\$ 5,352	\$ 1,014	\$ 3,315	4,329
9 RATE BASE	\$ 50,709	\$	50,709	\$	44,762	\$	44,762
RATE OF RETURN	-10.56%		-8.55%		2.27%		9.67%

360

4681

SSU/SILVER LAKE OAKS
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT	
1 OPERATING REVENUES	\$ 8,399	\$ 2,344	\$ 10,743	\$ 5,273	\$ 16,016	\$ 8,442	24,458	
OPERATING EXPENSES							52.71%	
2 OPERATION AND MAINTENANCE	\$ 14,935	\$ 0	\$ 14,935	\$ 1,785	\$ 16,720	\$	16,720	
3 DEPRECIATION	2,581	0	2,581	(734)	1,847		1,847	
4 AMORTIZATION	0	0	0	0	0		0	
5 TAXES OTHER THAN INCOME	2,489	(545)	1,944	193	2,137	380	2,517	
6 INCOME TAXES	(5,412)	1,115	(4,297)	1,785	(2,512)	3,110	598	
7 TOTAL OPERATING EXPENSES	\$ 14,593	\$ 570	\$ 15,163	\$ 3,029	\$ 18,192	\$ 3,490	21,682	
8 OPERATING INCOME	\$ (6,194)	\$ 1,774	\$ (4,420)	\$ 2,244	\$ (2,176)	\$ 4,952	2,776	
9 RATE BASE	\$ 38,940	\$	\$ 38,940	\$	\$ 28,699	\$	28,699	
RATE OF RETURN	-15.91%		-11.35%		-7.58%		9.67%	

361

4682

**RATE SCHEDULE
WATER**

**SOUTHERN STATES UTILITIES, INC.
SYSTEM: SILVER LAKE OAKS
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994**

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$13.98	\$10.98	\$6.24	\$14.36	\$23.48
3/4"	\$7.70	\$10.08	\$20.98	\$16.47	\$9.37	\$21.54	\$35.21
1"	\$12.83	\$16.79	\$34.96	\$27.45	\$15.61	\$35.90	\$58.69
1-1/2"	\$25.66	\$33.58	\$69.90	\$54.89	\$31.22	\$71.81	\$117.38
2"	\$41.05	\$53.72	\$111.84	\$87.82	\$49.95	\$114.90	\$187.81
3"	\$82.10	\$107.45	\$223.68	\$175.64	\$99.89	\$229.79	\$375.62
4"	\$128.29	\$167.90	\$349.50	\$274.43	\$156.09	\$359.05	\$586.91
6"	\$256.57	\$335.79	\$698.99	\$548.86	\$312.17	\$718.10	\$1,173.82
8"	\$410.51	\$537.25	\$1,118.39	\$878.18	\$499.47	\$1,148.96	\$1,878.11
10"	\$590.11	\$772.31	\$1,607.69	\$1,262.38	\$717.99	\$1,651.63	\$2,699.78
Gallage Charge per 1,000	\$1.23	\$1.61	\$7.91	\$6.21	\$1.50	\$3.76	\$6.15

Typical Residential Bills

Meter Size	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$37.71	\$29.61	\$10.74	\$25.65	\$41.93
5 M	\$11.28	\$14.76	\$53.53	\$42.03	\$13.74	\$33.18	\$54.24
10 M	\$17.43	\$22.81	\$93.08	\$73.08	\$21.24	\$52.00	\$85.00

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SILVER LAKE OAKS
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$33.70	\$25.75	\$15.25	\$18.68	\$23.00
Gallonge Charge per 1,000							
Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$12.38 6M	\$9.46 6M	\$4.40 6M	\$7.72 6M	\$9.50 6M

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$70.84	\$54.13	\$28.45	\$41.84	\$51.50
5 M	\$30.97	\$39.61	\$95.60	\$73.05	\$37.25	\$57.28	\$70.50
6 M (Maximum Bill) *	\$34.63	\$44.29	\$107.98	\$82.51	\$41.65	\$65.00	\$80.00

SSU/SKYCREST
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 381,871	\$ 0	\$ 381,871	(\$ 154,031)	227,840
2 LAND & LAND RIGHTS	790	0	790	0	793
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(43,496)	0	(43,496)	12,931	(30,565)
5 CIAC	(19,372)	0	(19,372)	150	(19,222)
6 AMORTIZATION OF CIAC	6,317	0	6,317	(850)	5,467
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(677)	0	(677)	281	(396)
10 DEFERRED TAXES	(6,457)	0	(6,457)	1,830	(4,627)
11 WORKING CAPITAL ALLOWANCE	2,442	0	2,442	(93)	2,349
12 OTHER	0	0	0	0	0
RATE BASE	\$ 321,418	\$ 0	\$ 321,418	(\$ 139,782)	181,639

SSU/SKYCREST
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,675	\$ 4,621	\$ 20,296	\$ 4,281	\$ 24,577	\$ 29,830	54,407
OPERATING EXPENSES:						121.37%	
2 OPERATION AND MAINTENANCE	\$ 19,533	\$ 0	\$ 19,533	(743)	\$ 18,790	\$	18,790
3 DEPRECIATION	15,777	0	15,777	(6,574)	9,203		9,203
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,679	208	2,887	128	3,015	1,342	4,357
6 INCOME TAXES	(15,565)	1,702	(13,863)	7,364	(6,499)	10,989	4,490
7 TOTAL OPERATING EXPENSES	\$ 22,424	\$ 1,910	\$ 24,334	\$ 175	\$ 24,509	\$ 12,331	36,841
8 OPERATING INCOME	\$ (6,749)	\$ 2,711	\$ (4,038)	\$ 4,106	\$ 68	\$ 17,499	17,566
9 RATE BASE	\$ 321,418	\$	\$ 321,418	\$	\$ 181,639	\$	181,639
RATE OF RETURN	-2.10%		-1.26%		0.04%		9.67%

365

4886

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SKYCREST
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$17.54	\$8.80	\$6.24	\$13.15	\$15.78
3/4"	\$7.70	\$10.08	\$26.31	\$13.20	\$9.37	\$19.73	\$23.67
1"	\$12.83	\$16.79	\$43.85	\$22.00	\$15.61	\$32.88	\$39.46
1-1/2"	\$25.66	\$33.58	\$67.69	\$44.00	\$31.22	\$65.75	\$78.91
2"	\$41.05	\$53.72	\$140.31	\$70.40	\$49.95	\$105.21	\$126.26
3"	\$82.10	\$107.45	\$280.61	\$140.80	\$99.89	\$210.41	\$252.53
4"	\$128.29	\$167.90	\$438.46	\$220.00	\$156.09	\$328.77	\$394.57
6"	\$256.57	\$335.79	\$876.91	\$440.00	\$312.17	\$657.54	\$789.15
8"	\$410.51	\$537.25	\$1,403.06	\$704.00	\$499.47	\$1,052.06	\$1,262.64
10"	\$590.11	\$772.31	\$2,016.90	\$1,012.00	\$717.99	\$1,512.33	\$1,815.04
Gallonge Charge per 1,000	\$1.23	\$1.61	\$4.38	\$2.20	\$1.50	\$3.88	\$4.66

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$30.68	\$15.40	\$10.74	\$24.81	\$29.76
5 M	\$11.28	\$14.76	\$39.44	\$19.80	\$13.74	\$32.58	\$39.08
10 M	\$17.43	\$22.81	\$61.34	\$30.80	\$21.24	\$52.00	\$62.38

SSU/SOUTH FORTY
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 524,781	\$ 0	\$ 524,781	(24,097)	500,684
2 LAND	26,500	0	26,500	1	26,501
3 NON-USED & USEFUL COMPONENTS	(51,033)	0	(51,033)	(526)	(51,559)
4 ACCUMULATED DEPRECIATION	(231,257)	0	(231,257)	25,866	(205,391)
5 CIAC	(1,375)	0	(1,375)	175	(1,200)
6 AMORTIZATION OF CIAC	547	0	547	(45)	502
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(196)	0	(196)	81	(115)
10 DEFERRED TAXES	(9,071)	0	(9,071)	(1,938)	(11,009)
11 WORKING CAPITAL ALLOWANCE	4,717	0	4,717	(158)	4,559
12 OTHER	0	0	0	0	0
RATE BASE	\$ 263,613	\$ 0	\$ 263,613	(641)	262,972

SSU/SOUTH FORTY
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 47,130	\$ 13,110	\$ 60,240	\$ 17,769	\$ 78,009	\$ 23,003	101,012
OPERATING EXPENSES						29.49%	
2 OPERATION AND MAINTENANCE	\$ 37,734	\$ 0	\$ 37,734	\$(1,258)	\$ 36,476	\$	36,476
3 DEPRECIATION	21,968	0	21,968	(1,102)	20,866		20,866
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,976	(962)	11,014	157	11,171	1,035	12,206
6 INCOME TAXES	(15,560)	5,429	(10,131)	7,689	(2,442)	8,474	6,032
7 TOTAL OPERATING EXPENSES	\$ 56,118	\$ 4,467	\$ 60,585	\$ 5,486	\$ 66,071	\$ 9,509	75,580
8 OPERATING INCOME	\$ (8,988)	\$ 8,643	\$(345)	\$ 12,283	\$ 11,938	\$ 13,494	25,432
9 RATE BASE	\$ 263,613	\$	263,613	\$	262,972	\$	262,972
RATE OF RETURN	-3.41%		-0.13%		4.54%		9.67%

368

4689

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SOUTH FORTY
COUNTY: MARION
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$26.01	\$23.32	\$15.25	\$35.17	\$43.29
3/4"	\$19.01	\$24.30	\$39.02	\$34.98	\$22.88	\$52.76	\$64.94
1"	\$31.68	\$40.52	\$65.02	\$58.30	\$38.13	\$87.93	\$108.23
1-1/2"	\$63.37	\$81.05	\$130.03	\$116.58	\$76.27	\$175.85	\$216.45
2"	\$101.39	\$129.68	\$208.05	\$186.53	\$122.02	\$281.36	\$346.32
3"	\$202.77	\$259.35	\$416.10	\$373.07	\$244.03	\$562.72	\$692.64
4"	\$316.83	\$405.24	\$650.16	\$582.92	\$381.30	\$879.25	\$1,082.25
6"	\$633.66	\$810.48	\$1,300.32	\$1,165.83	\$762.61	\$1,758.50	\$2,164.50
8"	\$1,013.85	\$1,296.75	\$2,080.52	\$1,865.33	\$1,220.17	\$2,813.60	\$3,463.20
10"	\$1,457.41	\$1,864.09	\$2,990.74	\$2,681.41	\$1,753.99	\$4,044.55	\$4,978.35
Gallons Charge per 1,000	\$4.39	\$5.61	\$10.23	\$9.17	\$5.28	\$4.97	\$6.12
(Per 100 cubic ft)	\$3.28	\$4.20	\$7.65	\$6.86	\$3.95	\$3.72	\$4.58

SSU/ST.JOHN'S HIGHLANDS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 77,074	\$ 0	\$ 77,074	(8,498)	68,576
2 LAND & LAND RIGHTS	286	0	286	2	288
3 NON-USED & USEFUL COMPONENTS	(1,257)	0	(1,257)	(42)	(1,299)
4 ACCUMULATED DEPRECIATION	(25,269)	0	(25,269)	2,830	(22,439)
5 CIAC	(9,492)	0	(9,492)	113	(9,379)
6 AMORTIZATION OF CIAC	3,909	0	3,909	(265)	3,644
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(487)	0	(487)	202	(285)
10 DEFERRED TAXES	(527)	0	(527)	(858)	(1,385)
11 WORKING CAPITAL ALLOWANCE	2,039	0	2,039	(78)	1,961
12 OTHER	0	0	0	0	0
RATE BASE	\$ 46,276	\$ 0	\$ 46,276	(6,594)	39,682

SSU/ST. JOHN'S HIGHLANDS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 8,812	\$ 2,663	\$ 11,475	\$ 7,913	\$ 19,388	\$ 6,532	25,920
OPERATING EXPENSES:						33.69%	
2 OPERATION AND MAINTENANCE	\$ 16,310	\$ 0	\$ 16,310	(\$ 620)	\$ 15,690	\$	15,690
3 DEPRECIATION	3,450	0	3,450	(512)	2,938		2,938
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,845	98	1,943	289	2,232	294	2,526
6 INCOME TAXES	(5,977)	989	(4,988)	3,510	(1,478)	2,406	929
7 TOTAL OPERATING EXPENSES	\$ 15,628	\$ 1,087	\$ 16,715	\$ 2,667	\$ 19,382	\$ 2,700	22,083
8 OPERATING INCOME	\$ (6,816)	\$ 1,576	(\$ 5,240)	\$ 5,246	\$ 6	\$ 3,832	3,838
9 RATE BASE	\$ 46,276	\$	\$ 46,276	\$	\$ 39,682	\$	\$ 39,682
RATE OF RETURN	-14.73%		-11.32%		0.01%		9.67%

371

4692

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: ST. JOHN'S HIGHLANDS
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$12.97	\$10.98	\$6.24	\$8.31	\$10.49
3/4"	\$7.70	\$10.09	\$19.46	\$16.47	\$9.37	\$12.46	\$15.74
1"	\$12.83	\$16.79	\$32.42	\$27.45	\$15.61	\$20.76	\$26.23
1-1/2"	\$25.66	\$33.58	\$64.83	\$54.89	\$31.22	\$41.53	\$52.46
2"	\$41.05	\$53.72	\$103.73	\$87.82	\$49.95	\$66.45	\$83.94
3"	\$82.10	\$107.45	\$207.45	\$175.64	\$99.89	\$132.89	\$167.88
4"	\$128.29	\$167.90	\$324.15	\$274.43	\$156.09	\$207.65	\$262.32
6"	\$256.57	\$335.79	\$648.29	\$548.86	\$312.17	\$415.30	\$524.63
8"	\$410.51	\$537.25	\$1,037.27	\$878.18	\$499.47	\$664.47	\$839.41
10"	\$590.11	\$772.31	\$1,491.07	\$1,262.38	\$717.99	\$955.18	\$1,206.66
Gallage Charge per 1,000	\$1.23	\$1.61	\$4.67	\$3.96	\$1.50	\$4.37	\$5.51

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$26.98	\$22.86
5 M	\$11.28	\$14.76	\$36.32	\$30.78
10 M	\$17.43	\$22.81	\$59.67	\$50.58

SSU/STONE MOUNTAIN
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495 - WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 19,407	\$ 0	\$ 19,407	(249)	19,158
2 LAND & LAND RIGHTS	24	0	24	0	24
3 NON-USED & USEFUL COMPONENTS	(988)	0	(988)	(42)	(1,030)
4 ACCUMULATED DEPRECIATION	(7,831)	0	(7,831)	779	(7,052)
5 CIAC	(1,975)	0	(1,975)	0	(1,975)
6 AMORTIZATION OF CIAC	637	0	637	(57)	580
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(42)	0	(42)	18	(24)
10 DEFERRED TAXES	(364)	0	(364)	(48)	(412)
11 WORKING CAPITAL ALLOWANCE	960	0	960	(11)	950
12 OTHER	0	0	0	0	0
RATE BASE	\$ 9,828	\$ 0	\$ 9,828	391	10,219

SSU/STONE MOUNTAIN
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,992	\$ 615	\$ 2,607	\$ 4,002	\$ 6,609	\$ 3,734	10,343
OPERATING EXPENSES:						56.50%	
2 OPERATION AND MAINTENANCE	\$ 7,676	\$ 0	\$ 7,676	(\$ 80)	\$ 7,596	\$	7,596
3 DEPRECIATION	728	0	728	(23)	705		705
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	479	23	502	148	650	168	818
6 INCOME TAXES	(2,885)	229	(2,656)	1,516	(1,140)	1,376	236
7 TOTAL OPERATING EXPENSES	\$ 5,998	\$ 252	\$ 6,250	\$ 1,561	\$ 7,811	\$ 1,544	9,355
8 OPERATING INCOME	\$ (4,006)	\$ 363	\$ (3,643)	\$ 2,441	\$ (1,202)	\$ 2,190	988
9 RATE BASE	\$ 9,828	\$	\$ 9,828	\$	\$ 10,219	\$	\$ 10,219
RATE OF RETURN	-40.76%		-37.07%		-11.76%		9.67%

374

4695

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: STONE MOUNTAIN
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential</u>							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$25.43	\$18.47	\$6.24	\$25.08	\$40.99
3/4"	\$7.70	\$10.08	\$38.14	\$27.70	\$9.37	\$37.62	\$61.49
1"	\$12.83	\$16.79	\$63.56	\$46.17	\$15.61	\$62.69	\$102.48
1-1/2"	\$25.66	\$33.58	\$127.13	\$92.33	\$31.22	\$125.39	\$204.96
2"	\$41.05	\$53.72	\$203.41	\$147.73	\$49.95	\$200.62	\$327.94
3"	\$82.10	\$107.45	\$406.81	\$295.46	\$99.89	\$401.25	\$655.88
4"	\$128.29	\$167.90	\$635.65	\$461.66	\$156.09	\$626.95	\$1,024.82
6"	\$256.57	\$335.79	\$1,271.30	\$923.32	\$312.17	\$1,253.90	\$2,049.64
8"	\$410.51	\$537.25	\$2,034.07	\$1,477.31	\$499.47	\$2,006.23	\$3,279.42
10"	\$590.11	\$772.31	\$2,923.98	\$2,123.63	\$717.99	\$2,883.96	\$4,714.17
Gallage Charge per 1,000	\$1.23	\$1.61	\$7.02	\$5.10	\$1.50	\$2.69	\$4.40

Typical Residential Bills

	5/8" x 3/4" meter	3 M	5 M	10 M
3 M	\$8.82	\$11.54	\$46.49	\$33.77
5 M	\$11.28	\$14.76	\$60.53	\$43.97
10 M	\$17.43	\$22.81	\$95.63	\$69.47

SSU/SUGAR MILL
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,559,808	\$ 0	\$ 1,559,808	(\$ 67,103)	1,492,705
2 LAND & LAND RIGHTS	19,272	0	19,272	16	19,288
3 NON-USED & USEFUL COMPONENTS	(118,375)	0	(118,375)	(7,719)	(126,094)
4 ACCUMULATED DEPRECIATION	(557,820)	0	(557,820)	54,762	(503,058)
5 CIAC	(718,901)	(8,048)	(726,949)	(8,479)	(735,428)
6 AMORTIZATION OF CIAC	232,404	0	232,404	(25,480)	206,924
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,690)	0	(3,690)	1,533	(2,157)
10 DEFERRED TAXES	42,193	0	42,193	(169,247)	(127,054)
11 WORKING CAPITAL ALLOWANCE	18,573	0	18,573	(2,822)	15,751
12 OTHER	0	0	0	0	0
RATE BASE	\$ 473,464	(\$ 8,048)	\$ 465,416	(\$ 224,539)	240,877

SSU/SUGAR MILL
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,459,488	\$ 0	\$ 1,459,488	\$(30,884)	1,428,604
2 LAND	28,487	0	28,487	16	28,503
3 NON-USED & USEFUL COMPONENTS	(61,908)	0	(61,908)	(3,158)	(65,066)
4 ACCUMULATED DEPRECIATION	(463,516)	0	(463,516)	51,135	(412,381)
5 CIAC	(939,567)	(5,061)	(944,628)	(983)	(945,611)
6 AMORTIZATION OF CIAC	304,700	0	304,700	(34,715)	269,985
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,654)	0	(3,654)	1,518	(2,136)
10 DEFERRED TAXES	27,876	0	27,876	(102,793)	(74,917)
11 WORKING CAPITAL ALLOWANCE	19,553	0	19,553	(2,092)	17,461
12 OTHER	0	0	0	0	0
RATE BASE	\$ 371,459	\$(5,061)	\$ 366,398	\$(121,956)	244,442
	=====	=====	=====	=====	=====

SSU/SUGAR MILL
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 73,370	\$ 22,295	\$ 95,665	\$ 95,512	\$ 191,177	\$ 4,848	196,025
OPERATING EXPENSES:						2.54%	
2 OPERATION AND MAINTENANCE	\$ 148,582	\$ 0	\$ 148,582	(\$ 22,577)	\$ 126,005	\$	126,005
3 DEPRECIATION	27,121	0	27,121	(3,583)	23,538		23,538
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	19,817	(1,601)	18,216	2,068	20,284	218	20,502
6 INCOME TAXES	(59,184)	9,374	(49,810)	50,708	898	1,786	2,684
7 TOTAL OPERATING EXPENSES	\$ 136,336	\$ 7,773	\$ 144,109	\$ 26,616	\$ 170,725	\$ 2,004	172,729
8 OPERATING INCOME	\$ (62,966)	\$ 14,522	(\$ 48,444)	\$ 68,896	\$ 20,452	\$ 2,844	23,295
9 RATE BASE	\$ 473,464	\$	465,416	\$	240,877	\$	240,877
RATE OF RETURN	-13.30%		-10.41%		8.49%		9.67%

378

4699

SSU/SUGAR MILL
 STATEMENT OF WASTEWATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 183,806	\$ 51,286	\$ 235,092	\$(39,915)	\$ 195,177	\$ 10,465	205,642
OPERATING EXPENSES						5.36%	
2 OPERATION AND MAINTENANCE	\$ 156,425	\$ 0	\$ 156,425	\$(16,738)	\$ 139,687	\$	139,687
3 DEPRECIATION	20,311	0	20,311	(1,861)	18,450		18,450
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	22,791	1,684	24,475	(4,043)	20,432	471	20,903
6 INCOME TAXES	(15,960)	19,232	3,272	(4,165)	(893)	3,855	2,962
7 TOTAL OPERATING EXPENSES	\$ 183,567	\$ 20,916	\$ 204,483	\$(26,807)	\$ 177,676	\$ 4,326	182,002
8 OPERATING INCOME	\$ 239	\$ 30,370	\$ 30,609	\$(13,108)	\$ 17,501	\$ 6,139	23,640
9 RATE BASE	\$ 371,459	\$	366,398	\$	244,442	\$	244,442
RATE OF RETURN	0.06%		8.35%		7.16%		9.67%

379

4700

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SUGAR MILL
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$12.05	\$13.20	\$6.24	\$9.37	\$10.10
3/4"	\$7.70	\$10.08	\$18.07	\$19.80	\$9.37	\$14.05	\$15.16
1"	\$12.83	\$16.79	\$30.12	\$33.00	\$15.61	\$23.42	\$25.26
1-1/2"	\$25.66	\$33.58	\$60.23	\$66.00	\$31.22	\$46.84	\$50.52
2"	\$41.05	\$53.72	\$96.37	\$105.60	\$49.95	\$74.95	\$80.84
3"	\$82.10	\$107.45	\$192.75	\$211.20	\$99.89	\$149.90	\$161.68
4"	\$128.29	\$167.90	\$301.17	\$330.00	\$156.09	\$234.21	\$252.62
6"	\$256.57	\$335.79	\$602.33	\$660.00	\$312.17	\$468.42	\$505.24
8"	\$410.51	\$537.25	\$963.73	\$1,056.00	\$499.47	\$749.48	\$808.38
10"	\$590.11	\$772.31	\$1,385.37	\$1,518.00	\$717.99	\$1,077.37	\$1,162.05
Gallonaage Charge per 1,000	\$1.23	\$1.61	\$4.10	\$4.49	\$1.50	\$4.26	\$4.59

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$24.35	\$26.67	\$10.74	\$22.16	\$23.88
5 M	\$11.28	\$14.76	\$32.55	\$35.65	\$13.74	\$30.68	\$33.06
10 M	\$17.43	\$22.81	\$53.05	\$58.10	\$21.24	\$52.00	\$56.01

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SUGAR MILL
COUNTY: VOLUSIA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$14.89	\$16.49	\$15.25	\$12.06	\$11.43
Gallonge Charge per 1,000	\$3.66	\$4.68	\$4.02	\$4.45	\$4.40	\$5.66	\$5.47
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
Residential - Wastewater Only							
Flat Rate:	\$17.27	\$22.09	\$26.72	\$29.59	\$10.78	\$28.84	\$27.67
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$14.89	\$16.49	\$15.25	\$12.06	\$11.43
3/4"	\$19.01	\$24.30	\$22.33	\$24.73	\$22.88	\$18.09	\$17.15
1"	\$31.68	\$40.52	\$37.22	\$41.22	\$38.13	\$30.15	\$28.58
1-1/2"	\$63.37	\$81.05	\$74.45	\$82.45	\$76.27	\$60.30	\$57.15
2"	\$101.39	\$129.68	\$119.12	\$131.91	\$122.02	\$96.48	\$91.44
3"	\$202.77	\$259.35	\$238.23	\$263.83	\$244.03	\$192.96	\$182.88
4"	\$316.83	\$405.24	\$372.24	\$412.23	\$381.30	\$301.50	\$285.75
6"	\$633.66	\$810.48	\$744.48	\$824.45	\$762.61	\$603.00	\$571.50
8"	\$1,013.85	\$1,296.75	\$1,191.17	\$1,319.13	\$1,220.17	\$964.80	\$914.40
10"	\$1,457.41	\$1,864.09	\$1,712.30	\$1,896.25	\$1,753.99	\$1,386.90	\$1,314.45
Gallonge Charge per 1,000	\$4.39	\$5.61	\$4.82	\$5.34	\$5.28	\$6.79	\$6.56
(Per 100 cubic ft)	\$3.28	\$4.20	\$3.61	\$3.99	\$3.95	\$5.08	\$4.91
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$26.95	\$29.84	\$28.45	\$29.03	\$27.84
5 M	\$30.97	\$39.61	\$34.99	\$38.74	\$37.25	\$40.35	\$38.78
6 M (Maximum Bill) *	\$34.63	\$44.29	\$39.01	\$43.19	\$41.65	\$46.00	\$44.25

SSU/SUGARMILL WOODS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 7,002,644	\$ 0	\$ 7,002,644	(\$ 159,164)	6,843,480
2 LAND & LAND RIGHTS	7,081	0	7,081	59	7,140
3 NON-USED & USEFUL COMPONENTS	(1,165,302)	0	(1,165,302)	(72,780)	(1,238,082)
4 ACCUMULATED DEPRECIATION	(1,671,615)	0	(1,671,615)	213,451	(1,458,164)
5 CIAC	(3,434,897)	0	(3,434,897)	92,324	(3,342,573)
6 AMORTIZATION OF CIAC	509,887	0	509,887	(90,316)	419,571
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(13,344)	0	(13,344)	5,544	(7,800)
10 DEFERRED TAXES	277,651	0	277,651	(229,153)	48,498
11 WORKING CAPITAL ALLOWANCE	43,029	0	43,029	(7,062)	35,967
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,555,134	\$ 0	\$ 1,555,134	(\$ 247,097)	1,308,037

SSU/SUGARMILL WOODS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 10,617,888	\$ 0	\$ 10,617,888	(\$ 543,002)	10,074,886
2 LAND	68,451	0	68,451	58	68,509
3 NON-USED & USEFUL COMPONENTS	(289,438)	0	(289,438)	298,052	8,614
4 ACCUMULATED DEPRECIATION	(2,842,136)	0	(2,842,136)	297,949	(2,544,187)
5 CIAC	(9,016,637)	0	(9,016,637)	7,850	(9,008,787)
6 AMORTIZATION OF CIAC	1,515,564	0	1,515,564	(270,506)	1,245,058
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(13,006)	0	(13,006)	5,404	(7,602)
10 DEFERRED TAXES	(203,639)	0	(203,639)	31,865	(171,774)
11 WORKING CAPITAL ALLOWANCE	54,204	0	54,204	(6,531)	47,673
12 OTHER	0	0	0	0	0
RATE BASE	\$ (108,749)	\$ 0	\$ (108,749)	(\$ 178,861)	(287,610)

SSU/SUGARMILL WOODS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 823,019	\$ 249,311	\$ 1,072,330	(\$ 705,351)	\$ 366,979	\$ 260,678	\$ 627,657
OPERATING EXPENSES:						71.03%	
2 OPERATION AND MAINTENANCE	\$ 344,229	\$ 0	\$ 344,229	(\$ 56,489)	\$ 287,740	\$	\$ 287,740
3 DEPRECIATION	89,331	0	89,331	(7,473)	81,858		81,858
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	150,785	(7,372)	143,413	(41,634)	101,779	11,731	113,510
6 INCOME TAXES	49,017	99,015	148,032	(226,015)	(77,983)	96,032	18,048
7 TOTAL OPERATING EXPENSES	\$ 633,362	\$ 91,643	\$ 725,005	(\$ 331,611)	\$ 393,394	\$ 107,762	\$ 501,156
8 OPERATING INCOME	\$ 189,657	\$ 157,668	\$ 347,325	(\$ 373,740)	(\$ 26,415)	\$ 152,916	\$ 126,501
9 RATE BASE	\$ 1,555,134	\$	\$ 1,555,134		\$ 1,308,037		\$ 1,308,037
RATE OF RETURN	12.20%		22.33%		-2.02%		9.67%

384

4705

SSU/SUGARMILL WOODS
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 885,203	\$ 246,918	\$ 1,132,121	\$(622,634)	\$ 509,487	\$(40,915)	468,572
OPERATING EXPENSES						-8.03%	
2 OPERATION AND MAINTENANCE	\$ 433,632	\$ 0	\$ 433,632	\$(52,249)	\$ 381,383	\$	381,383
3 DEPRECIATION	25,604	0	25,604	(18,145)	7,459		7,459
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	187,093	(40,900)	146,193	(46,327)	99,866	(1,841)	98,025
6 INCOME TAXES	74,922	111,025	185,947	(189,169)	(3,222)	(15,073)	(18,295)
7 TOTAL OPERATING EXPENSES	\$ 721,251	\$ 70,125	\$ 791,376	\$(305,890)	\$ 485,486	\$(16,914)	468,572
8 OPERATING INCOME	\$ 163,952	\$ 176,793	\$ 340,745	\$(316,744)	\$ 24,001	\$(24,001)	(0)
9 RATE BASE	\$ (108,749)	\$	(108,749)	\$	(287,610)	\$	(287,610)
RATE OF RETURN	-150.76%		-313.33%		-8.35%		0.00%

385

4706

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SUGARMILL WOODS
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$4.66	\$3.01	\$6.24	\$4.45	\$4.16
3/4"	\$7.70	\$10.08	\$4.66	\$3.01	\$9.37	\$6.66	\$6.23
1"	\$12.83	\$16.79	\$4.66	\$3.01	\$15.61	\$11.14	\$10.39
1-1/2"	\$25.66	\$33.58	\$23.31	\$15.05	\$31.22	\$22.27	\$20.78
2"	\$41.05	\$53.72	\$37.30	\$24.07	\$49.95	\$35.63	\$33.25
3"	\$82.10	\$107.45	\$74.60	\$48.15	\$99.89	\$71.27	\$66.50
4"	\$128.29	\$167.90	\$116.57	\$75.23	\$156.09	\$111.36	\$103.91
6"	\$256.57	\$335.79	\$233.14	\$150.47	\$312.17	\$222.72	\$207.81
8"	\$410.51	\$537.25	\$373.02	\$240.75	\$499.47	\$356.35	\$332.50
10"	\$590.11	\$772.31	\$536.22	\$346.07	\$717.99	\$512.25	\$477.96
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.50	\$0.97	\$1.50	\$1.19	\$1.13

Typical Residential Bills

5/8" x 3/4" meter	3 M	5 M	10 M
	\$8.82	\$11.28	\$17.43
	\$11.54	\$14.76	\$22.81
	\$9.16	\$12.16	\$19.66
	\$5.92	\$7.86	\$12.71
	\$10.74	\$13.74	\$21.24
	\$8.01	\$10.39	\$16.32
	\$7.56	\$9.82	\$15.49

**RATE SCHEDULE
WASTEWATER**

**SOUTHERN STATES UTILITIES, INC.
SYSTEM: SUGARMILL WOODS
COUNTY: CITRUS
TEST YEAR ENDED: December 31, 1994**

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$6.60	\$9.37	\$15.25	\$8.10	\$7.47
Gallonge Charge per 1,000	\$3.66	\$4.68	\$1.81	\$2.56	\$4.40	\$2.45	\$2.27
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$6.60	\$9.37	\$15.25	\$8.10	\$7.47
3/4"	\$19.01	\$24.30	\$9.90	\$14.05	\$22.88	\$12.15	\$11.21
1"	\$31.68	\$40.52	\$16.50	\$23.42	\$38.13	\$20.25	\$18.68
1 - 1/2"	\$63.37	\$81.05	\$33.00	\$46.84	\$76.27	\$40.50	\$37.35
2"	\$101.39	\$129.68	\$52.79	\$74.95	\$122.02	\$64.80	\$59.76
3"	\$202.77	\$259.35	\$105.59	\$149.90	\$244.03	\$129.60	\$119.52
4"	\$316.83	\$405.24	\$164.98	\$234.22	\$381.30	\$202.50	\$186.75
6"	\$633.66	\$810.48	\$329.96	\$468.44	\$762.61	\$405.00	\$373.50
8"	\$1,013.85	\$1,296.75	\$527.94	\$749.50	\$1,220.17	\$648.00	\$597.60
10"	\$1,457.41	\$1,864.09	\$758.91	\$1,077.41	\$1,753.99	\$931.50	\$859.05
Gallonge Charge per 1,000	\$4.39	\$5.61	\$2.17	\$3.08	\$5.28	\$2.94	\$2.73
(Per 100 cubic ft)	\$3.28	\$4.20	\$1.62	\$2.30	\$3.95	\$2.20	\$2.04
EMERG TEMP							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$6.60	\$9.37	\$15.25	\$8.10	\$7.47
Gallonge Charge per 1,000	\$4.39	\$5.61	\$2.17	\$3.08	\$5.28	\$2.94	\$2.73
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$12.03	\$17.05	\$28.45	\$15.45	\$14.29
5 M	\$30.97	\$39.61	\$15.65	\$22.17	\$37.25	\$20.36	\$18.84
6 M (Maximum Bill) *	\$34.63	\$44.29	\$17.46	\$24.73	\$41.65	\$22.81	\$21.11

SSU/SUNNY HILLS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 2,371,702	\$ 0	\$ 2,371,702	(\$ 38,130)	2,333,572
2 LAND & LAND RIGHTS	12,122	0	12,122	11	12,133
3 NON-USED & USEFUL COMPONENTS	(1,185,864)	0	(1,165,864)	(31,050)	(1,196,914)
4 ACCUMULATED DEPRECIATION	(672,044)	0	(672,044)	69,315	(602,729)
5 CIAC	(120,439)	0	(120,439)	1,559	(118,880)
6 AMORTIZATION OF CIAC	31,667	0	31,667	(3,278)	28,389
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,531)	0	(2,531)	1,052	(1,479)
10 DEFERRED TAXES	(45,659)	0	(45,659)	4,183	(41,476)
11 WORKING CAPITAL ALLOWANCE	11,109	0	11,109	187	11,296
12 OTHER	0	0	0	0	0
RATE BASE	\$ 420,063	\$ 0	\$ 420,063	\$ 3,849	423,912

SSU/SUNNY HILLS
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 692,524	\$ 0	\$ 692,524	(30,558)	661,966
2 LAND	5,044	0	5,044	5	5,049
3 NON-USED & USEFUL COMPONENTS	(163,111)	0	(163,111)	6,257	(156,854)
4 ACCUMULATED DEPRECIATION	(343,102)	0	(343,102)	23,804	(319,298)
5 CIAC & FPSC MARGIN RESERVE - CIAC	(2,308)	(187)	(2,495)	(107)	(2,602)
6 AMORTIZATION OF CIAC	308	0	308	(115)	193
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,058)	0	(1,058)	440	(618)
10 DEFERRED TAXES	(13,186)	0	(13,186)	(2,688)	(15,874)
11 WORKING CAPITAL ALLOWANCE	8,212	0	8,212	427	8,639
12 OTHER	0	0	0	0	0
RATE BASE	\$ 183,323	\$ (187)	\$ 183,136	(2,535)	180,601

SSU/SUNNY HILLS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 77,546	\$ 23,255	\$ 100,801	\$ 61,553	\$ 162,354	\$ 35,980	198,334
OPERATING EXPENSES:						22.16%	
2 OPERATION AND MAINTENANCE	\$ 88,874	\$ 0	\$ 88,874	\$ 1,493	\$ 90,367	\$	90,367
3 DEPRECIATION	32,855	0	32,855	(1,577)	31,278		31,278
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	23,265	2,516	25,781	1,726	27,507	1,619	29,126
6 INCOME TAXES	(38,521)	8,000	(30,521)	23,832	(6,689)	13,255	6,566
7 TOTAL OPERATING EXPENSES	\$ 106,473	\$ 10,516	\$ 116,989	\$ 25,474	\$ 142,463	\$ 14,874	157,337
8 OPERATING INCOME	\$ (28,927)	\$ 12,739	\$ (16,188)	\$ 36,079	\$ 19,891	\$ 21,106	40,997
9 RATE BASE	\$ 420,063	\$	\$ 420,063	\$	\$ 423,912	\$	\$ 423,912
RATE OF RETURN	-6.89%		-3.85%		4.69%		9.67%

390

4711

SSU/SUNNY HILLS
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 55,125	\$ 15,382	\$ 70,507	\$ 35,216	\$ 105,723	\$ 10,626	116,349
OPERATING EXPENSES						10.05%	
2 OPERATION AND MAINTENANCE	\$ 65,694	\$ 0	\$ 65,694	\$ 3,414	\$ 69,108	\$	69,108
3 DEPRECIATION	15,569	0	15,569	(1,026)	14,543		14,543
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	13,822	(3,426)	10,396	795	11,191	478	11,669
6 INCOME TAXES	(20,248)	7,259	(12,989)	12,637	(352)	3,914	3,562
7 TOTAL OPERATING EXPENSES	\$ 74,837	\$ 3,833	\$ 78,670	\$ 15,820	\$ 94,490	\$ 4,392	98,882
8 OPERATING INCOME	\$ (19,712)	\$ 11,549	\$ (8,163)	\$ 19,396	\$ 11,233	\$ 6,233	17,466
9 RATE BASE	\$ 183,323	\$	\$ 183,136	\$	\$ 180,601	\$	\$ 180,601
RATE OF RETURN	-10.75%		-4.46%		6.22%		9.67%

391

4712

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SUNNY HILLS
COUNTY: WASHINGTON
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential & General Service</u>							
<u>Base Facility Charge:</u>							
<u>Meter Size:</u>							
5/8"x3/4"	\$5.13	\$6.71	\$11.14	\$10.36	\$6.24	\$10.67	\$10.76
3/4"	\$7.70	\$10.09	\$16.72	\$15.55	\$9.37	\$16.00	\$16.13
1"	\$12.83	\$16.79	\$27.87	\$25.91	\$15.61	\$26.67	\$26.89
1-1/2"	\$25.66	\$33.58	\$55.72	\$51.81	\$31.22	\$53.33	\$53.78
2"	\$41.05	\$53.72	\$89.15	\$82.89	\$49.95	\$85.34	\$86.05
3"	\$82.10	\$107.45	\$178.31	\$165.79	\$99.89	\$170.67	\$172.10
4"	\$128.29	\$167.90	\$278.61	\$259.04	\$156.09	\$266.67	\$268.90
6"	\$256.57	\$335.79	\$557.22	\$518.08	\$312.17	\$533.35	\$537.80
8"	\$410.51	\$537.25	\$891.55	\$828.94	\$499.47	\$853.36	\$860.49
10"	\$590.11	\$772.31	\$1,281.60	\$1,191.59	\$717.99	\$1,226.70	\$1,236.95
Gallonage Charge per 1,000	\$1.23	\$1.61	\$4.06	\$3.77	\$1.50	\$4.13	\$4.16

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$23.32	\$21.67	\$10.74	\$23.07	\$23.24
5 M	\$11.28	\$14.76	\$31.44	\$29.21	\$13.74	\$31.33	\$31.57
10 M	\$17.43	\$22.81	\$51.74	\$48.06	\$21.24	\$52.00	\$52.38

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SUNNY HILLS
COUNTY: WASHINGTON
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$21.72	\$23.06	\$15.25	\$18.40	\$22.42
Gallonge Charge per 1,000 Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$9.28 6M	\$9.85 6M	\$4.40 6M	\$7.75 6M	\$9.37 6M
General Service -- GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$21.72	\$23.06	\$15.25	\$18.40	\$22.42
3/4"	\$19.01	\$24.30	\$32.58	\$34.59	\$22.88	\$27.60	\$33.63
1"	\$31.68	\$40.52	\$54.30	\$57.65	\$38.13	\$46.00	\$56.05
1-1/2"	\$63.37	\$81.05	\$108.58	\$115.29	\$76.27	\$92.00	\$112.10
2"	\$101.39	\$129.68	\$173.73	\$184.47	\$122.02	\$147.20	\$179.36
3"	\$202.77	\$259.35	\$347.46	\$368.94	\$244.03	\$294.40	\$358.72
4"	\$316.83	\$405.24	\$542.90	\$576.47	\$381.30	\$460.00	\$560.50
6"	\$633.66	\$810.48	\$1,085.81	\$1,152.95	\$762.61	\$920.00	\$1,121.00
8"	\$1,013.85	\$1,296.75	\$1,737.29	\$1,844.72	\$1,220.17	\$1,472.00	\$1,793.60
10"	\$1,457.41	\$1,864.09	\$2,497.35	\$2,651.78	\$1,753.99	\$2,116.00	\$2,578.30
Gallonge Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$11.13 \$8.33	\$11.82 \$8.84	\$5.28 \$3.95	\$9.31 \$6.96	\$11.25 \$8.41

Typical Residential Bills

5/8" x 3/4" meter	3 M	5 M	6 M (Maximum Bill) *
	\$23.65	\$30.97	\$34.63
	\$30.25	\$39.61	\$44.29
	\$49.56	\$68.12	\$77.40
	\$52.61	\$72.31	\$82.16
	\$28.45	\$37.25	\$41.65
	\$41.66	\$57.17	\$64.93
	\$50.53	\$69.28	\$78.65

SSU/SUNSHINE PARKWAY
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 360,082	\$ 0	\$ 360,082	(\$ 144,076)	216,006
2 LAND & LAND RIGHTS	19,683	0	19,683	0	19,683
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(102,463)	0	(102,463)	7,573	(94,890)
5 CIAC	(61,658)	0	(61,658)	13,026	(48,632)
6 AMORTIZATION OF CIAC	17,998	0	17,998	(1,465)	16,533
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(59)	0	(59)	24	(35)
10 DEFERRED TAXES	2,169	0	2,169	63,487	65,656
11 WORKING CAPITAL ALLOWANCE	4,103	0	4,103	(675)	3,428
12 OTHER	0	0	0	0	0
RATE BASE	\$ 239,855	\$ 0	\$ 239,855	(\$ 62,106)	177,749

SSU/SUNSHINE PARKWAY
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 777,959	\$ 0	\$ 777,959	(3,146)	774,813
2 LAND	229,622	0	229,622	1	229,623
3 NON-USED & USEFUL COMPONENTS	(177,169)	0	(177,169)	(11,884)	(189,053)
4 ACCUMULATED DEPRECIATION	(174,210)	0	(174,210)	34,629	(139,581)
5 CIAC	(53,646)	0	(53,646)	1,750	(51,896)
6 AMORTIZATION OF CIAC	24,958	0	24,958	(1,980)	22,978
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(53)	0	(53)	22	(31)
10 DEFERRED TAXES	(3,343)	0	(3,343)	(13,760)	(17,103)
11 WORKING CAPITAL ALLOWANCE	5,196	0	5,196	(5)	5,191
12 OTHER	0	0	0	0	0
RATE BASE	\$ 629,314	\$ 0	\$ 629,314	5,627	634,941

SSU/SUNSHINE PARKWAY
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 32,284	\$ 9,954	\$ 42,238	\$ 21,782	\$ 64,020	(2,638)	61,382
OPERATING EXPENSES:						-4.12%	
2 OPERATION AND MAINTENANCE	\$ 32,822	\$ 0	\$ 32,822	(5,397)	\$ 27,425	\$	27,425
3 DEPRECIATION	10,700	0	10,700	(4,462)	6,238		6,238
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,882	448	3,330	533	3,863	(119)	3,744
6 INCOME TAXES	(10,775)	3,667	(7,108)	13,408	6,300	(972)	5,328
7 TOTAL OPERATING EXPENSES	\$ 35,629	\$ 4,115	\$ 39,744	\$ 4,082	\$ 43,826	(1,090)	42,735
8 OPERATING INCOME	\$ (3,345)	\$ 5,839	\$ 2,494	\$ 17,700	\$ 20,194	(1,547)	18,647
9 RATE BASE	\$ 239,855	\$	\$ 239,855	\$	\$ 177,749	\$	\$ 177,749
RATE OF RETURN	-1.39%		1.04%		11.36%		10.49%

396

4717

SSU/SUNSHINE PARKWAY
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 106,046	\$ 29,484	\$ 135,530	\$(38,124)	\$ 97,406	\$ 51,378	148,784
OPERATING EXPENSES						52.75%	
2 OPERATION AND MAINTENANCE	\$ 41,565	\$ 0	\$ 41,565	\$(36)	\$ 41,529	\$	41,529
3 DEPRECIATION	21,944	0	21,944	(216)	21,728		21,728
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,815	1,298	8,113	(2,057)	6,056	2,312	8,368
6 INCOME TAXES	104	10,873	10,977	(14,151)	(3,174)	18,927	15,753
7 TOTAL OPERATING EXPENSES	\$ 70,428	\$ 12,171	\$ 82,599	\$(16,460)	\$ 66,139	\$ 21,239	87,379
8 OPERATING INCOME	\$ 35,618	\$ 17,313	\$ 52,931	\$(21,664)	\$ 31,267	\$ 30,139	61,406
9 RATE BASE	\$ 629,314	\$	629,314	\$	634,941	\$	634,941
RATE OF RETURN	5.66%		8.41%		4.92%		9.67%

397

4718

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SUNSHINE PARKWAY
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.76	\$9.53	\$6.24	\$35.67	\$35.37
3/4"	\$7.70	\$10.08	\$11.64	\$14.29	\$9.37	\$53.50	\$53.06
1"	\$12.83	\$16.79	\$19.41	\$23.82	\$15.61	\$89.17	\$88.43
1-1/2"	\$25.66	\$33.58	\$38.81	\$47.65	\$31.22	\$178.35	\$176.86
2"	\$41.05	\$53.72	\$62.10	\$76.24	\$49.95	\$285.36	\$282.97
3"	\$82.10	\$107.45	\$124.20	\$152.47	\$99.89	\$570.71	\$565.94
4"	\$128.29	\$167.90	\$194.06	\$238.24	\$156.09	\$891.74	\$884.28
6"	\$256.57	\$335.79	\$388.11	\$476.48	\$312.17	\$1,783.47	\$1,768.57
8"	\$410.51	\$537.25	\$620.98	\$762.37	\$499.47	\$2,853.56	\$2,829.71
10"	\$590.11	\$772.31	\$892.66	\$1,095.90	\$717.99	\$4,101.99	\$4,067.70
Gallonge Charge per 1,000	\$1.23	\$1.61	\$2.21	\$2.71	\$1.50	\$1.56	\$1.51

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$14.39	\$17.66	\$10.74	\$40.36	\$39.90
5 M	\$11.28	\$14.76	\$18.81	\$23.08	\$13.74	\$43.49	\$42.93
10 M	\$17.43	\$22.81	\$29.86	\$36.63	\$21.24	\$51.31	\$50.48

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: SUNSHINE PARKWAY
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$24.13	\$18.26	\$15.25	\$48.66	\$59.90
3/4"	\$19.01	\$24.30	\$36.20	\$27.39	\$22.88	\$72.99	\$89.85
1"	\$31.68	\$40.52	\$60.33	\$45.65	\$38.13	\$121.65	\$149.75
1-1/2"	\$63.37	\$81.05	\$120.64	\$91.29	\$76.27	\$243.30	\$299.50
2"	\$101.39	\$129.68	\$193.02	\$146.06	\$122.02	\$389.28	\$479.20
3"	\$202.77	\$259.35	\$386.03	\$292.12	\$244.03	\$778.56	\$958.40
4"	\$316.83	\$405.24	\$603.18	\$456.44	\$381.30	\$1,216.50	\$1,497.50
6"	\$633.66	\$810.48	\$1,206.35	\$912.87	\$762.61	\$2,433.00	\$2,995.00
8"	\$1,013.85	\$1,296.75	\$1,930.17	\$1,460.60	\$1,220.17	\$3,892.80	\$4,792.00
10"	\$1,457.41	\$1,864.09	\$2,774.61	\$2,099.61	\$1,753.99	\$5,595.90	\$6,888.50
Gallage Charge per 1,000	\$4.39	\$5.61	\$6.07	\$4.59	\$5.28	\$2.72	\$3.35
(Per 100 cubic ft)	\$3.28	\$4.20	\$4.54	\$3.43	\$3.95	\$2.03	\$2.51

SSU/TROPICAL ISLES
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 507,781	\$ 0	\$ 507,781	(10,924)	496,857
2 LAND	1,342	0	1,342	(200)	1,142
3 NON-USED & USEFUL COMPONENTS	(31,511)	0	(31,511)	(22,605)	(54,116)
4 ACCUMULATED DEPRECIATION	(110,902)	0	(110,902)	14,295	(96,607)
5 CIAC	(101,920)	0	(101,920)	0	(101,920)
6 AMORTIZATION OF CIAC	20,506	0	20,506	(2,548)	17,958
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(1,301)	0	(1,301)	540	(761)
10 DEFERRED TAXES	(9,426)	0	(9,426)	(1,204)	(10,630)
11 WORKING CAPITAL ALLOWANCE	6,361	0	6,361	(5,745)	616
12 OTHER	0	0	0	0	0
RATE BASE	\$ 280,930	\$ 0	\$ 280,930	(28,391)	252,539

SSU/TROPICAL ISLES
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 39,883	\$ 11,131	\$ 51,014	\$(15,804)	\$ 35,210	\$ 64,583	99,793
OPERATING EXPENSES						183.42%	
2 OPERATION AND MAINTENANCE	\$ 50,884	\$ 0	\$ 50,884	\$(2,544)	\$ 48,340	\$	48,340
3 DEPRECIATION	11,934	0	11,934	(1,423)	10,511		10,511
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	9,899	(197)	9,702	(1,718)	7,984	2,906	10,890
6 INCOME TAXES	(19,063)	4,370	(14,693)	(3,480)	(18,173)	23,792	5,618
7 TOTAL OPERATING EXPENSES	\$ 53,654	\$ 4,173	\$ 57,827	\$(9,165)	\$ 48,662	\$ 26,698	75,359
8 OPERATING INCOME	\$(13,771)	\$ 6,958	\$(6,813)	\$(6,639)	\$(13,452)	\$ 37,885	24,433
9 RATE BASE	\$ 280,930	\$	280,930	\$	252,539	\$	252,539
RATE OF RETURN	-4.90%		-2.43%		-5.33%		9.67%

401

4722

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: TROPICAL ISLES
COUNTY: ST. LUCIE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
<u>Residential – Wastewater Only</u>							
Flat Rate:	\$13.33	\$17.05	\$38.51	\$15.61	\$16.04	\$37.95	\$37.95

SSU/TROPICAL PARK
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 354,114	\$ 0	\$ 354,114	(\$ 59,546)	294,568
2 LAND & LAND RIGHTS	2,162	0	2,162	14	2,176
3 NON-USED & USEFUL COMPONENTS	(8,895)	0	(8,895)	1,526	(7,369)
4 ACCUMULATED DEPRECIATION	(87,304)	0	(87,304)	10,898	(76,406)
5 CIAC	(31,770)	0	(31,770)	173	(31,597)
6 AMORTIZATION OF CIAC	7,624	0	7,624	(929)	6,695
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(3,226)	0	(3,226)	1,340	(1,886)
10 DEFERRED TAXES	(5,508)	0	(5,508)	907	(4,601)
11 WORKING CAPITAL ALLOWANCE	12,112	0	12,112	2,037	14,149
12 OTHER	0	0	0	0	0
RATE BASE	\$ 239,309	\$ 0	\$ 239,309	(\$ 43,580)	195,729

SSU/TROPICAL PARK
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 76,545	\$ 22,525	\$ 99,070	\$ 23,314	\$ 122,384	\$ 43,964	\$ 166,368
OPERATING EXPENSES:						35.94%	
2 OPERATION AND MAINTENANCE	\$ 96,893	\$ 0	\$ 96,893	\$ 16,300	\$ 113,193	\$	\$ 113,193
3 DEPRECIATION	17,586	0	17,586	(2,858)	14,728		14,728
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	11,780	872	12,652	184	12,836	1,979	14,815
6 INCOME TAXES	(24,484)	8,353	(16,131)	4,631	(11,500)	16,203	4,703
7 TOTAL OPERATING EXPENSES	\$ 101,775	\$ 9,225	\$ 111,000	\$ 18,257	\$ 129,257	\$ 18,183	\$ 147,439
8 OPERATING INCOME	\$ (25,230)	\$ 13,300	\$ (11,930)	\$ 5,057	\$ (6,873)	\$ 25,802	\$ 18,929
9 RATE BASE	\$ 239,309	\$	\$ 239,309	\$	\$ 195,729	\$	\$ 195,729
RATE OF RETURN	-10.54%		-4.99%		-3.51%		9.67%

404

4725

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: TROPICAL PARK
COUNTY: OSCEOLA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$7.58	\$6.28	\$6.24	\$10.03	\$9.73
3/4"	\$7.70	\$10.08	\$11.37	\$9.43	\$9.37	\$15.05	\$14.60
1"	\$12.83	\$16.79	\$18.94	\$15.71	\$15.61	\$25.08	\$24.33
1-1/2"	\$25.66	\$33.58	\$37.88	\$31.40	\$31.22	\$50.16	\$48.67
2"	\$41.05	\$53.72	\$60.60	\$50.25	\$49.95	\$80.25	\$77.87
3"	\$82.10	\$107.45	\$121.20	\$100.49	\$99.89	\$160.51	\$155.74
4"	\$128.29	\$167.90	\$189.38	\$157.02	\$156.09	\$250.79	\$243.34
6"	\$256.57	\$335.79	\$378.76	\$314.04	\$312.17	\$501.59	\$486.68
8"	\$410.51	\$537.25	\$606.01	\$502.47	\$499.47	\$802.54	\$778.68
10"	\$590.11	\$772.31	\$871.14	\$722.30	\$717.99	\$1,153.65	\$1,119.36
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.52	\$2.92	\$1.50	\$3.11	\$3.06

Typical Residential Bills

	Current Rates	Utility Requested Interim (1995)	Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase	Staff Primary Rec (1994)	Staff Alternate Rec (1994)
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$18.14	\$15.04	\$10.74	\$19.37	\$18.91
5 M	\$11.28	\$14.76	\$25.18	\$20.88	\$13.74	\$25.59	\$25.03
10 M	\$17.43	\$22.81	\$42.78	\$35.48	\$21.24	\$41.16	\$40.32

SSU/UNIVERSITY SHORES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 4,927,230	\$ 0	\$ 4,927,230	\$(237,723)	4,689,507
2 LAND & LAND RIGHTS	67,731	0	67,731	89	67,820
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(1,130,264)	0	(1,130,264)	161,124	(969,140)
5 CIAC	(3,547,752)	0	(3,547,752)	38,953	(3,508,799)
6 AMORTIZATION OF CIAC	844,784	0	844,784	(142,373)	702,411
7 ACQUISITION ADJUSTMENTS - NET	(28,398)	0	(28,398)	(860)	(29,258)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(20,094)	0	(20,094)	8,350	(11,744)
10 DEFERRED TAXES	116,246	0	116,246	(158,014)	(41,768)
11 WORKING CAPITAL ALLOWANCE	78,550	0	78,550	(3,138)	75,412
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,308,033	\$ 0	\$ 1,308,033	\$(333,592)	974,441

SSU/UNIVERSITY SHORES
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 8,086,317	\$ 0	\$ 8,086,317	(\$ 348,072)	7,738,245
2 LAND	594,231	0	594,231	1,083	595,314
3 NON-USED & USEFUL COMPONENTS	(367,676)	0	(367,676)	(154,287)	(521,963)
4 ACCUMULATED DEPRECIATION	(1,927,139)	0	(1,927,139)	313,499	(1,613,640)
5 CIAC	(4,137,807)	0	(4,137,807)	45,850	(4,091,957)
6 AMORTIZATION OF CIAC	986,382	0	986,382	(133,605)	852,777
7 ACQUISITION ADJUSTMENTS - NET	(52,724)	0	(52,724)	(1,598)	(54,322)
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(18,793)	0	(18,793)	7,809	(10,984)
10 DEFERRED TAXES	124,801	0	124,801	(256,977)	(132,176)
11 WORKING CAPITAL ALLOWANCE	162,184	0	162,184	(42,229)	119,955
12 OTHER	2,309,387	0	2,309,387	(2,309,387)	0
RATE BASE	\$ 5,759,163	\$ 0	\$ 5,759,163	(\$ 2,877,914)	2,881,249

SSU/UNIVERSITY SHORES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 793,114	\$ 236,048	\$ 1,029,162	\$(314,456)	\$ 714,706	\$ 84,601	799,307
OPERATING EXPENSES:						11.84%	
2 OPERATION AND MAINTENANCE	\$ 628,404	\$ 0	\$ 628,404	\$(25,112)	\$ 603,292	\$	\$ 603,292
3 DEPRECIATION	40,347	0	40,347	(13,849)	26,498		26,498
4 AMORTIZATION	(860)	0	(860)	0	(860)		(860)
5 TAXES OTHER THAN INCOME	63,165	10,622	73,787	(16,022)	57,765	3,807	61,572
6 INCOME TAXES	(10,518)	86,958	76,440	(93,040)	(16,600)	31,166	14,566
7 TOTAL OPERATING EXPENSES	\$ 720,538	\$ 97,580	\$ 818,118	\$(148,023)	\$ 670,095	\$ 34,973	\$ 705,069
8 OPERATING INCOME	\$ 72,576	\$ 138,468	\$ 211,044	\$(166,433)	\$ 44,611	\$ 49,628	\$ 94,239
9 RATE BASE	\$ 1,308,033	\$	\$ 1,308,033		\$ 974,441		\$ 974,441
RATE OF RETURN	5.55%		16.13%		4.58%		9.67%

408

4729

SSU/UNIVERSITY SHORES
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 1,700,030	\$ 473,813	\$ 2,173,843	(\$ 766,378)	\$ 1,407,465	\$ 176,934	\$ 1,584,399
OPERATING EXPENSES						12.57%	
2 OPERATION AND MAINTENANCE	\$ 1,297,474	\$ 0	\$ 1,297,474	(\$ 337,833)	\$ 959,641	\$	\$ 959,641
3 DEPRECIATION	190,064	0	190,064	(26,230)	163,834		163,834
4 AMORTIZATION	(1,497)	0	(1,497)	57	(1,440)		(1,440)
5 TAXES OTHER THAN INCOME	140,018	18,208	158,226	(42,367)	115,859	7,962	123,821
6 INCOME TAXES	(98,388)	175,750	77,362	(82,648)	(5,286)	65,181	59,895
7 TOTAL OPERATING EXPENSES	\$ 1,527,671	\$ 193,958	\$ 1,721,629	(\$ 489,021)	\$ 1,232,608	\$ 73,143	\$ 1,305,751
8 OPERATING INCOME	\$ 172,359	\$ 279,855	\$ 452,214	(\$ 277,357)	\$ 174,857	\$ 103,791	\$ 278,648
9 RATE BASE	\$ 5,759,163	\$	\$ 5,759,163	\$	\$ 2,881,249	\$	\$ 2,881,249
RATE OF RETURN	2.99%		7.85%		6.07%		9.67%

409

4730

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec. (1994)	Staff Alternate Rec. (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$5.37	\$5.43	\$6.24	\$6.97	\$6.67
3/4"	\$7.70	\$10.08	\$8.05	\$8.14	\$9.37	\$10.45	\$10.01
1"	\$12.83	\$16.79	\$13.42	\$13.56	\$15.61	\$17.42	\$16.68
1-1/2"	\$25.66	\$33.58	\$26.83	\$27.13	\$31.22	\$34.85	\$33.36
2"	\$41.05	\$53.72	\$42.94	\$43.41	\$49.95	\$55.76	\$53.37
3"	\$62.10	\$107.45	\$85.67	\$86.81	\$99.89	\$111.51	\$106.74
4"	\$128.29	\$167.90	\$134.17	\$135.65	\$156.09	\$174.24	\$166.79
6"	\$256.57	\$335.79	\$266.35	\$271.30	\$312.17	\$348.48	\$333.57
8"	\$410.51	\$537.25	\$429.35	\$434.07	\$499.47	\$557.57	\$533.72
10"	\$590.11	\$772.31	\$617.19	\$623.98	\$717.99	\$801.51	\$767.22
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.27	\$1.29	\$1.50	\$1.19	\$1.13
Private Fire Protection							
5/8"x3/4"	---	---	---	---	---	---	---
3/4"	---	---	---	---	---	---	---
1"	---	---	---	---	---	---	---
1-1/2"	---	---	---	---	---	---	---
2"	\$13.69	\$17.92	N/A	N/A	\$16.66	\$18.59	\$17.79
3"	---	---	---	---	---	---	---
4"	\$42.76	\$55.96	\$44.73	\$45.22	\$52.03	\$58.08	\$55.60
6"	\$85.53	\$111.94	\$89.44	\$90.43	\$104.06	\$116.16	\$111.19
8"	\$136.84	\$179.09	\$143.11	\$144.69	\$166.49	\$185.86	\$177.91
10"	\$196.70	\$257.43	\$205.73	\$208.00	\$239.32	\$267.17	\$255.74
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$9.18	\$9.30	\$10.74	\$10.53	\$10.07
5 M	\$11.28	\$14.76	\$11.72	\$11.88	\$13.74	\$12.90	\$12.33
10 M	\$17.43	\$22.81	\$18.07	\$18.33	\$21.24	\$18.83	\$18.00

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: UNIVERSITY SHORES
COUNTY: ORANGE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$15.46	\$14.55	\$15.25	\$16.35	\$15.72
Gallonge Charge per 1,000 Gallonge Cap *	\$3.66 6M	\$4.68 6M	\$3.82 6M	\$3.60 6M	\$4.40 6M	\$4.14 6M	\$3.97 6M
Residential – Wastewater Only							
Flat Rate:	\$17.27	\$22.09	\$33.57	\$31.58	\$10.78	\$35.80	\$34.42
GEN, PUBLIC AUTH, SS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$15.46	\$14.55	\$15.25	\$16.35	\$15.72
3/4"	\$19.01	\$24.30	\$23.19	\$21.82	\$22.88	\$24.53	\$23.58
1"	\$31.68	\$40.52	\$38.65	\$36.36	\$38.13	\$40.88	\$39.30
1-1/2"	\$63.37	\$81.05	\$77.30	\$72.73	\$76.27	\$81.75	\$78.60
2"	\$101.39	\$129.68	\$123.67	\$116.36	\$122.02	\$130.80	\$125.76
3"	\$202.77	\$259.35	\$247.35	\$232.72	\$244.03	\$261.60	\$251.52
4"	\$316.83	\$405.24	\$386.48	\$363.63	\$381.30	\$408.75	\$393.00
6"	\$633.66	\$810.48	\$772.96	\$727.25	\$762.61	\$817.50	\$786.00
8"	\$1,013.85	\$1,296.75	\$1,236.73	\$1,163.60	\$1,220.17	\$1,308.00	\$1,257.60
10"	\$1,457.41	\$1,864.09	\$1,777.81	\$1,672.68	\$1,753.99	\$1,880.25	\$1,807.80
Gallonge Charge per 1,000 (Per 100 cubic ft)	\$4.39 \$3.28	\$5.61 \$4.20	\$4.58 \$3.43	\$4.31 \$3.22	\$5.28 \$3.95	\$4.97 \$3.72	\$4.77 \$3.56
Typical Residential Bills							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$26.92	\$25.35	\$28.45	\$28.77	\$27.63
5 M	\$30.97	\$39.61	\$34.56	\$32.55	\$37.25	\$37.05	\$35.58
6 M (Maximum Bill) *	\$34.63	\$44.29	\$38.38	\$36.15	\$41.65	\$41.19	\$39.55

SSU/VENETIAN VILLAGE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 160,554	\$ 0	\$ 160,554	(\$ 39,191)	121,363
2 LAND & LAND RIGHTS	2,211	0	2,211	3	2,214
3 NON-USED & USEFUL COMPONENTS	(3,211)	0	(3,211)	(10,360)	(13,571)
4 ACCUMULATED DEPRECIATION	(39,161)	0	(39,161)	5,814	(33,347)
5 CIAC	(41,004)	0	(41,004)	812	(40,192)
6 AMORTIZATION OF CIAC	16,689	0	16,689	(1,233)	15,456
7 ACQUISITION ADJUSTMENTS - NET	12,279	0	12,279	350	12,629
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(808)	0	(808)	336	(472)
10 DEFERRED TAXES	285	0	285	(565)	(280)
11 WORKING CAPITAL ALLOWANCE	2,733	0	2,733	974	3,707
12 OTHER	0	0	0	0	0
RATE BASE	\$ 110,567	\$ 0	\$ 110,567	(\$ 43,060)	67,507

SSU/VENETIAN VILLAGE
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 195,165 \$	0 \$	195,165 \$	(6,831)\$	188,334
2 LAND	17,725	0	17,725	2	17,727
3 NON-USED & USEFUL COMPONENTS	(8,335)	0	(8,335)	(1,510)	(9,845)
4 ACCUMULATED DEPRECIATION	(110,765)	0	(110,765)	8,815	(101,950)
5 CIAC	(144,426)	0	(144,426)	175	(144,251)
6 AMORTIZATION OF CIAC	81,984	0	81,984	(5,009)	76,975
7 ACQUISITION ADJUSTMENTS - NET	12,279	0	12,279	350	12,629
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(511)	0	(511)	212	(299)
10 DEFERRED TAXES	(2,419)	0	(2,419)	(1,605)	(4,024)
11 WORKING CAPITAL ALLOWANCE	3,811	0	3,811	116	3,927
12 OTHER	0	0	0	0	0
RATE BASE	\$ 44,508 \$	0 \$	44,508 \$	(5,285)\$	39,223

SSU/VENETIAN VILLAGE
 STATEMENT OF WATER OPERATIONS
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
 DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 19,530	\$ 5,911	\$ 25,441	\$ 2,498	\$ 27,939	\$ 18,661	46,600
OPERATING EXPENSES:						66.79%	
2 OPERATION AND MAINTENANCE	\$ 21,862	\$ 0	\$ 21,862	\$ 7,792	\$ 29,654	\$	29,654
3 DEPRECIATION	5,524	0	5,524	(1,657)	3,867		3,867
4 AMORTIZATION	339	0	339	(3)	336		336
5 TAXES OTHER THAN INCOME	3,231	208	3,439	368	3,807	840	4,647
6 INCOME TAXES	(6,854)	2,200	(4,654)	(653)	(5,307)	6,874	1,567
7 TOTAL OPERATING EXPENSES	\$ 24,102	\$ 2,408	\$ 26,510	\$ 5,847	\$ 32,357	\$ 7,714	40,071
8 OPERATING INCOME	\$ (4,572)	\$ 3,503	\$ (1,069)	\$ (3,349)	\$ (4,418)	\$ 10,947	6,529
9 RATE BASE	\$ 110,567	\$	\$ 110,567	\$	\$ 67,507	\$	\$ 67,507
RATE OF RETURN	-4.14%		-0.97%		-6.54%		9.67%

414

4735

SSU/VENETIAN VILLAGE
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 29,541	\$ 8,241	\$ 37,782	\$ 20,846	\$ 58,628	(15,021)	43,607
OPERATING EXPENSES						-25.62%	
2 OPERATION AND MAINTENANCE	\$ 30,485	\$ 0	\$ 30,485	\$ 933	\$ 31,418	\$	31,418
3 DEPRECIATION	3,772	0	3,772	(502)	3,270		3,270
4 AMORTIZATION	329	0	329	(3)	326		326
5 TAXES OTHER THAN INCOME	3,167	275	3,442	922	4,364	(676)	3,688
6 INCOME TAXES	(4,391)	3,073	(1,318)	7,642	6,324	(5,534)	790
7 TOTAL OPERATING EXPENSES	\$ 33,362	\$ 3,348	\$ 36,710	\$ 8,992	\$ 45,702	(6,209)	39,492
8 OPERATING INCOME	\$ (3,821)	\$ 4,893	\$ 1,072	\$ 11,854	\$ 12,926	(8,811)	4,115
9 RATE BASE	\$ 44,508	\$ 44,508	\$ 44,508	\$ 39,223	\$ 39,223		39,223
RATE OF RETURN	-8.58%		2.41%		32.96%		10.49%

415

4736

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: VENETIAN VILLAGE
COUNTY: ORANGE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$12.59	\$8.22	\$6.24	\$11.68	\$11.39
3/4"	\$7.70	\$10.08	\$18.89	\$12.33	\$9.37	\$17.53	\$17.08
1"	\$12.83	\$16.79	\$31.47	\$20.55	\$15.61	\$29.21	\$28.46
1-1/2"	\$25.66	\$33.58	\$62.93	\$41.09	\$31.22	\$58.42	\$56.93
2"	\$41.05	\$53.72	\$100.69	\$65.75	\$49.95	\$93.47	\$91.09
3"	\$82.10	\$107.45	\$201.38	\$131.50	\$99.89	\$186.95	\$182.18
4"	\$128.29	\$167.90	\$314.66	\$205.47	\$156.09	\$292.10	\$284.65
6"	\$256.57	\$335.79	\$629.32	\$410.93	\$312.17	\$584.20	\$569.30
8"	\$410.51	\$537.25	\$1,006.92	\$657.49	\$499.47	\$934.73	\$910.88
10"	\$590.11	\$772.31	\$1,447.45	\$945.15	\$717.99	\$1,343.67	\$1,309.38
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.23	\$2.11	\$1.50	\$3.30	\$3.25

Typical Residential Bills

<u>5/8" x 3/4" meter</u>							
3 M	\$8.82	\$11.54	\$22.28	\$14.55	\$10.74	\$21.58	\$21.13
5 M	\$11.28	\$14.76	\$28.74	\$18.77	\$13.74	\$28.18	\$27.62
10 M	\$17.43	\$22.81	\$44.89	\$29.32	\$21.24	\$44.69	\$43.85

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: VENETIAN VILLAGE
COUNTY: LAKE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$13.17	\$20.94	\$15.25	\$18.07	\$17.44
Gallage Charge per 1,000 Gallage Cap *	\$3.66	\$4.68	\$6.68	\$10.62	\$4.40	\$6.26	\$6.09
	6M	6M	6M	6M	6M	6M	6M
Residential - Wastewater Only							
Flat Rate:	\$17.27	\$22.09	\$43.00	\$68.38	\$10.78	\$45.15	\$43.79

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$33.21	\$52.80	\$28.45	\$36.85	\$35.71
5 M	\$30.97	\$39.61	\$46.57	\$74.04	\$37.25	\$49.37	\$47.89
6 M (Maximum Bill) *	\$34.63	\$44.29	\$53.25	\$84.66	\$41.65	\$55.63	\$53.98

SSU/WELAKA/SARATOGA HARBOUR
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 207,975	\$ 0	\$ 207,975	(8,941)	199,034
2 LAND & LAND RIGHTS	3,806	0	3,806	3	3,809
3 NON-USED & USEFUL COMPONENTS	(63,853)	0	(63,853)	(7,716)	(71,569)
4 ACCUMULATED DEPRECIATION	(63,895)	0	(63,895)	8,640	(55,255)
5 CIAC	(11,169)	0	(11,169)	225	(10,944)
6 AMORTIZATION OF CIAC	3,234	0	3,234	(385)	2,849
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(802)	0	(802)	333	(469)
10 DEFERRED TAXES	(2,966)	0	(2,966)	(539)	(3,505)
11 WORKING CAPITAL ALLOWANCE	3,398	0	3,398	(362)	3,036
12 OTHER	0	0	0	0	0
RATE BASE	\$ 75,728	\$ 0	\$ 75,728	(8,742)	66,986

SSU/WELAKA/SARATOGA HARBOUR
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 15,343	\$ 4,569	\$ 19,912	\$ 24,383	\$ 44,295	(1,738)	42,557
OPERATING EXPENSES:						-3.92%	
2 OPERATION AND MAINTENANCE	\$ 27,185	\$ 0	\$ 27,185	(2,900)	\$ 24,285	\$	24,285
3 DEPRECIATION	5,509	0	5,509	(694)	4,815		4,815
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	5,565	(1,440)	4,125	697	4,822	(78)	4,744
6 INCOME TAXES	(10,694)	2,318	(8,376)	10,702	2,326	(640)	1,686
7 TOTAL OPERATING EXPENSES	\$ 27,565	\$ 878	\$ 28,443	\$ 7,805	\$ 36,248	(718)	35,530
8 OPERATING INCOME	\$ (12,222)	\$ 3,691	\$ (8,531)	\$ 16,578	\$ 8,047	(1,020)	7,027
9 RATE BASE	\$ 75,728	\$	\$ 75,728	\$	\$ 66,986	\$	\$ 66,986
RATE OF RETURN	-16.14%		-11.27%		12.01%		10.49%

419

4740

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: WELAKA/SARATOGA HARBOUR
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$12.57	\$15.18	\$6.24	\$9.40	\$10.33
3/4"	\$7.70	\$10.08	\$18.85	\$22.78	\$9.37	\$14.10	\$15.50
1"	\$12.83	\$16.79	\$31.42	\$37.96	\$15.61	\$23.50	\$25.83
1-1/2"	\$25.66	\$33.58	\$62.84	\$75.92	\$31.22	\$47.00	\$51.66
2"	\$41.05	\$53.72	\$100.55	\$121.47	\$49.95	\$75.21	\$82.65
3"	\$82.10	\$107.45	\$201.10	\$242.94	\$99.89	\$150.41	\$165.31
4"	\$128.29	\$167.90	\$314.22	\$379.59	\$156.09	\$235.02	\$258.29
6"	\$256.57	\$335.79	\$628.44	\$759.17	\$312.17	\$470.04	\$516.58
8"	\$410.51	\$537.25	\$1,005.50	\$1,214.68	\$499.47	\$752.07	\$826.53
10"	\$590.11	\$772.31	\$1,445.41	\$1,746.10	\$717.99	\$1,081.10	\$1,188.14
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.85	\$4.65	\$1.50	\$4.26	\$4.67

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$24.12	\$29.13	\$10.74	\$22.18	\$24.36
5 M	\$11.28	\$14.76	\$31.82	\$38.43	\$13.74	\$30.70	\$33.70
10 M	\$17.43	\$22.81	\$51.07	\$61.68	\$21.24	\$52.00	\$57.08

SSU/WESTMONT
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 61,963	\$ 0	\$ 61,963	(\$ 5,293)	56,670
2 LAND & LAND RIGHTS	440	0	440	3	443
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(28,552)	0	(28,552)	2,802	(25,750)
5 CIAC	(26,025)	0	(26,025)	862	(25,163)
6 AMORTIZATION OF CIAC	8,101	0	8,101	(1,110)	6,991
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(778)	0	(778)	323	(455)
10 DEFERRED TAXES	2,732	0	2,732	(1,741)	991
11 WORKING CAPITAL ALLOWANCE	4,456	0	4,456	(129)	4,327
12 OTHER	0	0	0	0	0
RATE BASE	\$ 22,337	\$ 0	\$ 22,337	(\$ 4,283)	18,054

SSU/WESTMONT
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 24,497	\$ 7,230	\$ 31,727	\$ 156	\$ 31,883	\$ 9,392	41,275
OPERATING EXPENSES:						29.46%	
2 OPERATION AND MAINTENANCE	\$ 35,646	\$ 0	\$ 35,646	\$(1,031)	\$ 34,615	\$	34,615
3 DEPRECIATION	2,372	0	2,372	(417)	1,955		1,955
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	1,937	325	2,262	(79)	2,183	423	2,606
6 INCOME TAXES	(6,511)	2,663	(3,848)	742	(3,106)	3,460	354
7 TOTAL OPERATING EXPENSES	\$ 33,444	\$ 2,988	\$ 36,432	\$(785)	\$ 35,647	\$ 3,883	39,529
8 OPERATING INCOME	\$ (8,947)	\$ 4,242	\$(4,705)	\$ 941	\$(3,764)	\$ 5,510	1,746
9 RATE BASE	\$ 22,337	\$	22,337	\$	18,054	\$	18,054
RATE OF RETURN	-40.05%		-21.06%		-20.85%		9.67%

422

4743

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: WESTMONT
COUNTY: ORANGE
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$8.24	\$7.19	\$6.24	\$10.58	\$10.28
3/4"	\$7.70	\$10.08	\$12.37	\$10.79	\$9.37	\$15.87	\$15.42
1"	\$12.83	\$16.79	\$20.61	\$17.99	\$15.61	\$26.45	\$25.70
1-1/2"	\$25.66	\$33.58	\$41.21	\$35.96	\$31.22	\$52.89	\$51.40
2"	\$41.05	\$53.72	\$65.94	\$57.54	\$49.95	\$84.63	\$82.25
3"	\$82.10	\$107.45	\$131.87	\$115.08	\$99.89	\$169.26	\$164.49
4"	\$128.29	\$167.90	\$206.05	\$179.82	\$156.09	\$264.47	\$257.02
6"	\$256.57	\$335.79	\$412.11	\$359.64	\$312.17	\$528.94	\$514.04
8"	\$410.51	\$537.25	\$659.37	\$575.42	\$499.47	\$846.31	\$822.46
10"	\$590.11	\$772.31	\$947.84	\$827.17	\$717.99	\$1,216.57	\$1,182.28
Gallage Charge per 1,000	\$1.23	\$1.61	\$2.25	\$1.96	\$1.50	\$2.04	\$1.99

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$14.99	\$13.07	\$10.74	\$16.70	\$16.24
5 M	\$11.28	\$14.76	\$19.49	\$16.99	\$13.74	\$20.79	\$20.22
10 M	\$17.43	\$22.81	\$30.74	\$26.79	\$21.24	\$30.99	\$30.16

SSU/WINDSONG
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 166,652	\$ 0	\$ 166,652	(7,062)	159,590
2 LAND & LAND RIGHTS	13,357	0	13,357	3	13,360
3 NON-USED & USEFUL COMPONENTS	86	0	86	(121)	(35)
4 ACCUMULATED DEPRECIATION	(39,324)	0	(39,324)	6,548	(32,776)
5 CIAC	(80,946)	0	(80,946)	113	(80,833)
6 AMORTIZATION OF CIAC	19,288	0	19,288	(2,262)	17,026
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(624)	0	(624)	259	(365)
10 DEFERRED TAXES	(2,232)	0	(2,232)	(1,127)	(3,359)
11 WORKING CAPITAL ALLOWANCE	3,126	0	3,126	127	3,253
12 OTHER	0	0	0	0	0
RATE BASE	\$ 79,383	\$ 0	\$ 79,383	(3,522)	75,861

SSU/WINDSONG
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 16,791	\$ 5,013	\$ 21,804	\$ 17,521	\$ 39,325	\$ 3,753	43,078
OPERATING EXPENSES:						9.54%	
2 OPERATION AND MAINTENANCE	\$ 25,010	\$ 0	\$ 25,010	\$ 1,014	\$ 26,024	\$	26,024
3 DEPRECIATION	4,879	0	4,879	(432)	4,447		4,447
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	2,592	228	2,820	583	3,403	169	3,572
6 INCOME TAXES	(7,902)	1,846	(6,056)	6,372	316	1,383	1,698
7 TOTAL OPERATING EXPENSES	\$ 24,579	\$ 2,074	\$ 26,653	\$ 7,537	\$ 34,190	\$ 1,551	35,741
8 OPERATING INCOME	\$ (7,788)	\$ 2,939	\$ (4,849)	\$ 9,984	\$ 5,135	\$ 2,202	7,337
9 RATE BASE	\$ 79,383	\$	\$ 79,383	\$	\$ 75,861	\$	\$ 75,861
RATE OF RETURN	-9.81%		-6.11%		6.77%		9.67%

425

4746

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: WINDSONG
COUNTY: OSCEOLA
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$9.98	\$10.32	\$6.24	\$13.62	\$13.32
3/4"	\$7.70	\$10.08	\$14.98	\$15.48	\$9.37	\$20.43	\$19.98
1"	\$12.83	\$16.79	\$24.96	\$25.80	\$15.61	\$34.05	\$33.30
1-1/2"	\$25.66	\$33.58	\$49.91	\$51.58	\$31.22	\$68.10	\$66.61
2"	\$41.05	\$53.72	\$79.86	\$82.53	\$49.95	\$108.96	\$106.58
3"	\$82.10	\$107.45	\$159.71	\$165.06	\$99.89	\$217.92	\$213.15
4"	\$128.29	\$167.90	\$249.55	\$257.90	\$156.09	\$340.50	\$333.05
6"	\$256.57	\$335.79	\$499.11	\$515.80	\$312.17	\$681.00	\$666.10
8"	\$410.51	\$537.25	\$798.57	\$825.29	\$499.47	\$1,089.61	\$1,065.75
10"	\$590.11	\$772.31	\$1,147.95	\$1,186.35	\$717.99	\$1,566.31	\$1,532.02
Gallage Charge per 1,000	\$1.23	\$1.61	\$3.72	\$3.84	\$1.50	\$3.22	\$3.17

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$21.14	\$21.84	\$10.74	\$23.28	\$22.82
5 M	\$11.28	\$14.76	\$28.58	\$29.52	\$13.74	\$29.72	\$29.16
10 M	\$17.43	\$22.81	\$47.18	\$48.72	\$21.24	\$45.83	\$44.99

SSU/WOODMERE
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-W5

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 1,640,626	\$ 0	\$ 1,640,626	(\$ 109,290)	1,531,336
2 LAND & LAND RIGHTS	42,972	0	42,972	31	43,003
3 NON-USED & USEFUL COMPONENTS	0	0	0	(1,364)	(1,364)
4 ACCUMULATED DEPRECIATION	(799,381)	0	(799,381)	60,129	(739,252)
5 CIAC	(640,145)	0	(640,145)	6,198	(633,947)
6 AMORTIZATION OF CIAC	237,874	0	237,874	(15,244)	222,630
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(6,934)	0	(6,934)	2,881	(4,053)
10 DEFERRED TAXES	(11,472)	0	(11,472)	1,259	(10,213)
11 WORKING CAPITAL ALLOWANCE	27,182	0	27,182	(1,057)	26,125
12 OTHER	0	0	0	0	0
RATE BASE	\$ 490,722	\$ 0	\$ 490,722	(\$ 56,457)	434,265

SSU/WOODMERE
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 2,728,735	\$ 0	\$ 2,728,735	(\$ 66,093)	2,662,642
2 LAND	6,672	0	6,672	30	6,702
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(1,040,954)	0	(1,040,954)	113,724	(927,230)
5 CIAC	(982,838)	0	(982,838)	4,284	(978,554)
6 AMORTIZATION OF CIAC	492,633	0	492,633	(40,878)	451,755
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(6,666)	0	(6,666)	2,770	(3,896)
10 DEFERRED TAXES	(35,217)	0	(35,217)	(9,719)	(44,936)
11 WORKING CAPITAL ALLOWANCE	60,384	0	60,384	(9,002)	51,382
12 OTHER	0	0	0	0	0
RATE BASE	\$ 1,222,749	\$ 0	\$ 1,222,749	(\$ 4,884)	1,217,865

SSU/WOODMERE
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 330,483	\$ 100,336	\$ 430,819	\$(138,998)	\$ 291,821	\$ 40,161	331,982
OPERATING EXPENSES:						13.76%	
2 OPERATION AND MAINTENANCE	\$ 217,454	\$ 0	\$ 217,454	\$(8,455)	\$ 208,999	\$	208,999
3 DEPRECIATION	52,726	0	52,726	(6,371)	46,355		46,355
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	27,352	4,515	31,867	(7,071)	24,796	1,807	26,603
6 INCOME TAXES	162	36,963	37,125	(43,893)	(6,768)	14,795	8,026
7 TOTAL OPERATING EXPENSES	\$ 297,694	\$ 41,478	\$ 339,172	\$(65,790)	\$ 273,382	\$ 16,602	289,984
8 OPERATING INCOME	\$ 32,789	\$ 58,858	\$ 91,647	\$(73,208)	\$ 18,439	\$ 23,559	41,998
9 RATE BASE	\$ 490,722	\$	\$ 490,722	\$	\$ 434,265	\$	\$ 434,265
RATE OF RETURN	6.68%		18.68%		4.25%		9.67%

429

4750

SSU/WOODMERE
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 603,430	\$ 168,180	\$ 771,610	(\$ 170,442)	\$ 601,168	\$ 112,319	\$ 713,487
OPERATING EXPENSES						18.68%	
2 OPERATION AND MAINTENANCE	\$ 483,071	\$ 0	\$ 483,071	(\$ 72,016)	\$ 411,055	\$	\$ 411,055
3 DEPRECIATION	89,091	0	89,091	(4,967)	84,124		84,124
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	73,976	7,568	81,544	(13,057)	68,487	5,054	73,541
6 INCOME TAXES	(45,265)	61,956	16,691	(31,082)	(14,391)	41,377	26,986
7 TOTAL OPERATING EXPENSES	\$ 600,873	\$ 69,524	\$ 670,397	(\$ 121,122)	\$ 549,275	\$ 46,432	\$ 595,707
8 OPERATING INCOME	\$ 2,557	\$ 98,656	\$ 101,213	(\$ 49,320)	\$ 51,893	\$ 65,887	\$ 117,781
9 RATE BASE	\$ 1,222,749	\$	\$ 1,222,749	\$	\$ 1,217,865	\$	\$ 1,217,865
RATE OF RETURN	0.21%		8.28%		4.26%		9.67%

430

4751

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: WOODMERE
COUNTY: DUVAL
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$6.02	\$6.00	\$6.24	\$8.22	\$7.92
3/4"	\$7.70	\$10.08	\$9.03	\$8.99	\$9.37	\$12.33	\$11.89
1"	\$12.83	\$16.79	\$15.06	\$14.99	\$15.61	\$20.56	\$19.81
1-1/2"	\$25.66	\$33.58	\$30.11	\$29.98	\$31.22	\$41.11	\$39.62
2"	\$41.05	\$53.72	\$48.18	\$47.97	\$49.95	\$65.78	\$63.39
3"	\$82.10	\$107.45	\$96.35	\$95.93	\$99.89	\$131.56	\$126.78
4"	\$128.29	\$167.90	\$150.55	\$149.90	\$156.09	\$205.56	\$198.10
6"	\$256.57	\$335.79	\$301.11	\$299.79	\$312.17	\$411.11	\$396.20
8"	\$410.51	\$537.25	\$481.77	\$479.67	\$499.47	\$657.78	\$633.92
10"	\$590.11	\$772.31	\$692.55	\$689.53	\$717.99	\$945.55	\$911.27
Gallonge Charge per 1,000	\$1.23	\$1.61	\$1.25	\$1.24	\$1.50	\$1.13	\$1.08

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$9.77	\$9.72	\$10.74	\$11.61	\$11.15
5 M	\$11.28	\$14.76	\$12.27	\$12.20	\$13.74	\$13.87	\$13.30
10 M	\$17.43	\$22.81	\$18.52	\$18.40	\$21.24	\$19.52	\$18.69

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: WOODMERE
COUNTY: DUVAL
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$14.36	\$14.10	\$15.25	\$19.76	\$19.12
Gallonge Charge per 1,000	\$3.66	\$4.68	\$4.50	\$4.42	\$4.40	\$4.20	\$4.04
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
General & Multi-family Service – GS, MF							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$14.36	\$14.10	\$15.25	\$19.76	\$19.12
3/4"	\$19.01	\$24.30	\$21.55	\$21.15	\$22.88	\$29.64	\$28.68
1"	\$31.68	\$40.52	\$35.91	\$35.25	\$38.13	\$49.40	\$47.80
1-1/2"	\$63.37	\$81.05	\$71.82	\$70.50	\$76.27	\$98.80	\$95.60
2"	\$101.39	\$129.68	\$114.92	\$112.60	\$122.02	\$158.08	\$152.96
3"	\$202.77	\$259.35	\$229.84	\$225.60	\$244.03	\$316.16	\$305.92
4"	\$316.83	\$405.24	\$359.12	\$352.50	\$381.30	\$494.00	\$478.00
6"	\$633.66	\$810.48	\$718.25	\$705.00	\$762.61	\$988.00	\$956.00
8"	\$1,013.85	\$1,296.75	\$1,149.19	\$1,128.00	\$1,220.17	\$1,580.80	\$1,529.60
10"	\$1,457.41	\$1,864.09	\$1,651.97	\$1,621.51	\$1,753.99	\$2,272.40	\$2,198.80
Gallonge Charge per 1,000	\$4.39	\$5.61	\$5.39	\$5.29	\$5.28	\$5.04	\$4.85
(Per 100 cubic ft)	\$3.28	\$4.20	\$4.03	\$41.36	\$3.95	\$3.77	\$3.63
<u>Typical Residential Bills</u>							
5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$27.86	\$27.36	\$28.45	\$32.36	\$31.24
5 M	\$30.97	\$39.61	\$36.86	\$36.20	\$37.25	\$40.76	\$39.32
6 M (Maximum Bill) *	\$34.63	\$44.29	\$41.36	\$40.62	\$41.65	\$44.96	\$43.36

SSU/WOOTENS
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 23,322	\$ 0	\$ 23,322	(12,728)	10,594
2 LAND & LAND RIGHTS	71	0	71	1	72
3 NON-USED & USEFUL COMPONENTS	(718)	0	(718)	(48)	(766)
4 ACCUMULATED DEPRECIATION	(4,369)	0	(4,369)	828	(3,541)
5 CIAC	(3,592)	0	(3,592)	225	(3,367)
6 AMORTIZATION OF CIAC	765	0	765	(122)	643
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(125)	0	(125)	52	(73)
10 DEFERRED TAXES	368	0	368	110	478
11 WORKING CAPITAL ALLOWANCE	1,009	0	1,009	(104)	905
12 OTHER	0	0	0	0	0
RATE BASE	\$ 16,731	\$ 0	\$ 16,731	(11,786)	4,945

SSU/WOOTENS
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 2,226	\$ 677	\$ 2,903	\$ 3,991	\$ 6,894	\$ 2,180	9,074
OPERATING EXPENSES:						31.63%	
2 OPERATION AND MAINTENANCE	\$ 8,071	\$ 0	\$ 8,071	(\$ 830)	\$ 7,241	\$	7,241
3 DEPRECIATION	1,061	0	1,061	(606)	455		455
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	519	26	545	147	692	98	790
6 INCOME TAXES	(3,233)	251	(2,982)	2,289	(693)	803	110
7 TOTAL OPERATING EXPENSES	\$ 6,418	\$ 277	\$ 6,695	\$ 1,000	\$ 7,695	\$ 901	8,596
8 OPERATING INCOME	\$ (4,192)	\$ 400	\$ (3,792)	\$ 2,991	\$ (801)	\$ 1,279	478
9 RATE BASE	\$ 16,731	\$	\$ 16,731	\$	\$ 4,945	\$	\$ 4,945
RATE OF RETURN	-25.06%		-22.66%		-16.19%		9.67%

434

4755

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: WOOTENS
COUNTY: PUTNAM
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$15.27	\$13.19	\$6.24	\$8.50	\$13.89
3/4"	\$7.70	\$10.08	\$22.92	\$19.78	\$9.37	\$12.75	\$20.84
1"	\$12.83	\$16.79	\$38.19	\$32.98	\$15.61	\$21.25	\$34.73
1-1/2"	\$25.66	\$33.58	\$76.37	\$65.94	\$31.22	\$42.50	\$69.46
2"	\$41.05	\$53.72	\$122.19	\$105.51	\$49.95	\$67.99	\$111.14
3"	\$82.10	\$107.45	\$244.38	\$211.02	\$99.89	\$135.99	\$222.28
4"	\$128.29	\$167.90	\$381.84	\$329.72	\$156.09	\$212.48	\$347.32
6"	\$256.57	\$335.79	\$763.68	\$659.43	\$312.17	\$424.96	\$694.64
8"	\$410.51	\$537.25	\$1,221.88	\$1,055.09	\$499.47	\$679.93	\$1,111.42
10"	\$590.11	\$772.31	\$1,756.46	\$1,516.69	\$717.99	\$977.40	\$1,597.67
Gallage Charge per 1,000	\$1.23	\$1.61	\$6.92	\$5.97	\$1.50	\$4.35	\$7.11

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$36.03	\$31.10	\$10.74	\$21.55	\$35.22
5 M	\$11.28	\$14.76	\$49.87	\$43.04	\$13.74	\$30.25	\$49.45
10 M	\$17.43	\$22.81	\$84.47	\$72.89	\$21.24	\$52.00	\$85.00

SSU/ZEPHYR SHORES
 SCHEDULE OF WATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-A
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 238,464	\$ 0	\$ 238,464	(20,914)	217,550
2 LAND & LAND RIGHTS	3,016	0	3,016	13	3,029
3 NON-USED & USEFUL COMPONENTS	(4,148)	0	(4,148)	(1,795)	(5,943)
4 ACCUMULATED DEPRECIATION	(76,118)	0	(76,118)	11,551	(64,567)
5 CIAC	(66,791)	0	(66,791)	788	(66,003)
6 AMORTIZATION OF CIAC	20,363	0	20,363	(1,714)	18,649
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,876)	0	(2,876)	1,195	(1,681)
10 DEFERRED TAXES	2,010	0	2,010	(6,049)	(4,039)
11 WORKING CAPITAL ALLOWANCE	10,595	0	10,595	1,582	12,177
12 OTHER	0	0	0	0	0
RATE BASE	\$ 124,515	\$ 0	\$ 124,515	(15,343)	109,172

SSU/ZEPHYR SHORES
 SCHEDULE OF WASTEWATER RATE BASE
 INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 2-B
 DOCKET NO. 950495-WS

COMPONENT	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994
1 UTILITY PLANT IN SERVICE	\$ 490,166	\$ 0	\$ 490,166	\$(26,830)	463,336
2 LAND	47,405	0	47,405	12	47,417
3 NON-USED & USEFUL COMPONENTS	(47,774)	0	(47,774)	(698)	(48,472)
4 ACCUMULATED DEPRECIATION	(111,602)	0	(111,602)	24,164	(87,438)
5 CIAC	(120,694)	0	(120,694)	700	(119,994)
6 AMORTIZATION OF CIAC	39,384	0	39,384	(5,410)	33,974
7 ACQUISITION ADJUSTMENTS - NET	0	0	0	0	0
8 ADVANCES FOR CONSTRUCTION	0	0	0	0	0
9 UNFUNDED POST-RETIRE. BENEFITS	(2,864)	0	(2,864)	1,190	(1,674)
10 DEFERRED TAXES	(3,564)	0	(3,564)	(5,908)	(9,472)
11 WORKING CAPITAL ALLOWANCE	12,662	0	12,662	(965)	11,697
12 OTHER	0	0	0	0	0
RATE BASE	\$ 303,119	\$ 0	\$ 303,119	\$(13,745)	289,374

SSU/ZEPHYR SHORES
STATEMENT OF WATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-A
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 53,741	\$ 16,085	\$ 69,826	\$(10,469)	\$ 59,357	\$ 71,130	130,487
OPERATING EXPENSES:						119.83%	
2 OPERATION AND MAINTENANCE	\$ 84,757	\$ 0	\$ 84,757	\$ 12,659	\$ 97,416	\$	97,416
3 DEPRECIATION	12,314	0	12,314	(1,770)	10,544		10,544
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	6,418	677	7,095	(804)	6,291	3,201	9,492
6 INCOME TAXES	(22,075)	5,944	(16,131)	(7,596)	(23,727)	26,204	2,477
7 TOTAL OPERATING EXPENSES	\$ 81,414	\$ 6,621	\$ 88,035	\$ 2,489	\$ 90,524	\$ 29,405	119,929
8 OPERATING INCOME	\$(27,673)	\$ 9,464	\$(18,209)	\$(12,958)	\$(31,167)	\$ 41,725	10,558
9 RATE BASE	\$ 124,515	\$	124,515	\$	109,172	\$	109,172
RATE OF RETURN	-22.22%		-14.62%		-28.55%		9.67%

438

4759

SSU/ZEPHYR SHORES
STATEMENT OF WASTEWATER OPERATIONS
INTERIM TEST YEAR ENDED 12/31/94

SCHEDULE NO. 3-B
DOCKET NO. 950495-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	STAFF ADJUSTMENTS	STAFF ADJ. TEST YEAR 1994	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 115,246	\$ 32,168	\$ 147,414	\$(59,745)	\$ 87,669	\$ 73,169	160,838
OPERATING EXPENSES						83.46%	
2 OPERATION AND MAINTENANCE	\$ 101,293	\$ 0	\$ 101,293	\$(7,717)	\$ 93,576	\$	93,576
3 DEPRECIATION	18,780	0	18,780	(1,855)	16,925		16,925
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	15,463	630	16,093	(3,912)	12,181	3,293	15,474
6 INCOME TAXES	(14,625)	12,166	(2,459)	(17,618)	(20,077)	26,955	6,878
7 TOTAL OPERATING EXPENSES	\$ 120,911	\$ 12,796	\$ 133,707	\$(31,102)	\$ 102,605	\$ 30,247	132,853
8 OPERATING INCOME	\$ (5,665)	\$ 19,372	\$ 13,707	\$(28,643)	\$(14,936)	\$ 42,922	27,986
9 RATE BASE	\$ 303,119	\$	\$ 303,119	\$	\$ 289,374	\$	\$ 289,374
RATE OF RETURN	-1.87%		4.52%		-5.16%		9.67%

439

4760

**RATE SCHEDULE
WATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: ZEPHYR SHORES
COUNTY: PASCO
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential & General Service							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$5.13	\$6.71	\$11.63	\$5.93	\$6.24	\$5.78	\$8.60
3/4"	\$7.70	\$10.08	\$17.44	\$8.69	\$9.37	\$8.67	\$12.90
1"	\$12.83	\$16.79	\$29.07	\$14.82	\$15.61	\$14.45	\$21.50
1 - 1/2"	\$25.66	\$33.58	\$58.14	\$29.64	\$31.22	\$28.91	\$43.00
2"	\$41.05	\$53.72	\$93.02	\$47.42	\$49.95	\$46.25	\$68.80
3"	\$82.10	\$107.45	\$186.04	\$94.84	\$99.89	\$92.50	\$137.59
4"	\$128.29	\$167.90	\$290.69	\$148.19	\$156.09	\$144.53	\$214.99
6"	\$256.57	\$335.79	\$581.39	\$296.37	\$312.17	\$289.07	\$429.97
8"	\$410.51	\$537.25	\$930.22	\$474.20	\$499.47	\$462.50	\$687.95
10"	\$590.11	\$772.31	\$1,339.16	\$682.66	\$717.99	\$664.85	\$988.93
Gallonge Charge per 1,000	\$1.23	\$1.61	\$5.25	\$2.68	\$1.50	\$4.62	\$6.86

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$8.82	\$11.54	\$27.38	\$13.97	\$10.74	\$19.65	\$29.17
5 M	\$11.28	\$14.76	\$37.88	\$19.33	\$13.74	\$28.89	\$42.89
10 M	\$17.43	\$22.81	\$64.13	\$32.73	\$21.24	\$52.00	\$77.18

**RATE SCHEDULE
WASTEWATER**

SOUTHERN STATES UTILITIES, INC.
SYSTEM: ZEPHYR SHORES
COUNTY: PASCO
TEST YEAR ENDED: December 31, 1994

Monthly Rates

	Current Rates	Utility Requested Interim (1995)	Interim Alternative (1994)			Staff Primary Rec (1994)	Staff Alternate Rec (1994)
			Alt. 1 Capped w/ Stand Alone Increase	Alt. 2 Capped w/ Uniform Increase	Alt. 3 Uniform w/ Uniform Increase		
Residential							
Base Facility Charge:							
Meter Size:							
All meter sizes	\$12.67	\$16.21	\$18.69	\$11.86	\$15.25	\$10.80	\$11.49
Gallonge Charge per 1,000	\$3.66	\$4.68	\$4.63	\$2.94	\$4.40	\$8.89	\$9.15
Gallonge Cap *	6M	6M	6M	6M	6M	6M	6M
General Service - GS							
Base Facility Charge:							
Meter Size:							
5/8"x3/4"	\$12.67	\$16.21	\$18.69	\$11.86	\$15.25	\$10.80	\$11.49
3/4"	\$19.01	\$24.30	\$28.04	\$17.80	\$22.88	\$16.20	\$17.24
1"	\$31.68	\$40.52	\$46.73	\$29.66	\$38.13	\$27.00	\$28.73
1-1/2"	\$63.37	\$81.05	\$93.44	\$59.32	\$76.27	\$54.00	\$57.45
2"	\$101.39	\$129.68	\$149.50	\$94.91	\$122.02	\$86.40	\$91.92
3"	\$202.77	\$259.35	\$299.01	\$189.81	\$244.03	\$172.80	\$183.84
4"	\$316.83	\$405.24	\$467.20	\$296.58	\$381.30	\$270.00	\$287.25
6"	\$633.66	\$810.48	\$934.39	\$593.16	\$762.61	\$540.00	\$574.50
8"	\$1,013.85	\$1,296.75	\$1,495.03	\$949.06	\$1,220.17	\$864.00	\$919.20
10"	\$1,457.41	\$1,864.09	\$2,149.10	\$1,364.27	\$1,753.99	\$1,242.00	\$1,321.35
Gallonge Charge per 1,000	\$4.39	\$5.61	\$5.55	\$3.53	\$5.28	\$10.67	\$10.99
(Per 100 cubic ft)	\$3.28	\$4.20	\$4.15	\$2.64	\$3.95	\$7.98	\$8.22

Typical Residential Bills

5/8" x 3/4" meter							
3 M	\$23.65	\$30.25	\$32.58	\$20.68	\$28.45	\$37.47	\$38.95
5 M	\$30.97	\$39.61	\$41.84	\$26.56	\$37.25	\$55.24	\$57.26
6 M (Maximum Bill) *	\$34.63	\$44.29	\$46.47	\$29.50	\$41.65	\$64.13	\$66.42