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IN REPLY REFER TO:

September 16, 1996

Tampa Office

Public Service Commission
Records and Reportings
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Application of Southern States Utilities, Inc., et al.
Docket No. 920199-WS

Gentlemen:

Enclosed please find the original and one copy of the Notice of Cross Appeal for proper filing in the above-captioned case.

Would you please be so kind as to stamp the enclosed copy of this transmittal letter when received and return same to this office in the enclosed stamped self-addressed envelope. Thank you.

Very truly yours,

Susan W. Fox /cd

Susan W. Fox

SWF/cd
Enclosures

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Southern States Utilities, Inc.
Appellant/Cross-Appellee

Docket No.: 920199-WS

vs.

Florida Public Service Commission,
Appellee,

and

Sugarmill Woods Civic Association
and Citrus County,
Appellees/Cross-Appellants.
_____/

NOTICE OF CROSS-APPEAL

Notice is given that Sugarmill Woods Civic Association and Citrus County, Appellees/Cross-Appellants, appeal to the First District Court of Appeal the order entered by the Public Service Commission on October 19, 1995, Order No. PSC-95-1292-FOF-WS, Motions for Reconsideration disposed of by Order dated August 14, 1996 (a copy of which is attached to the Notice of Appeal. The nature of the Final Order is a final order complying with mandate, and requiring refund, which also denies Cross-Appellant's request for refund of interim rates.

Respectfully submitted,

SUSAN W. FOX
Florida Bar No. 241547
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Tampa, Florida 33601
(813) 273-4200
Attorneys for Sugarmill Woods
Civic Association, Inc., f/k/a
Cypress and Oaks Villages
Association, Inc.
AND
Mike Twomey

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing has been furnished via U.S. Mail, postage prepaid, this 13th day of September, 1996 to the following persons:

Brian P. Armstrong, Esquire Matthew Feil, Esquire 1000 Color Place Apopka, Florida 32703	**Co-Counsel for Southern States Utilities, Inc.**
Arthur J. England, Jr., Esq. Greenberg, Traurig, Hoffman, Lipoff, Rosen & Quentel, P.A. 1221 Brickell Avenue Miami, Florida 33131	**Co-Counsel for Southern States Utilities, Inc.**
Kenneth A. Hoffman, Esquire Rutledge, Ecenia, Underwood, Purnell & Hoffman, P.A. Post Office Box 551 Tallahassee, Florida 32302	**Co-Counsel for Southern States Utilities**
Robert A. Butterworth, Esquire Attorney General Michael A. Gross, Esquire Assistant Attorney General Office of the Attorney General PL-01, The Capitol Tallahassee, Florida 32399	**Co-Counsel for Citrus County**
Michael B. Twomey, Esquire Post Office Box 5256 Tallahassee, FL 32314-5256	**Co-Counsel for Citrus County**
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Jack Shreve, Esquire Public Counsel Harold McLean, Esquire Office of the Public Counsel c/o The Florida Legislature Room 812 111 West Madison Street Tallahassee, Florida 32399	**Counsel for Intervenors, Citizens of the State of Florida**

Robert D. Vandiver, Esquire
General Counsel
Christiana T. Moore, Esquire
Associate General Counsel
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0862

Counsel for Florida Public Service Commission

Attorney

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for rate increase in Brevard, Charlotte/Lee, Citrus, Clay, Duval, Highlands, Lake, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, Volusia, and Washington Counties by SOUTHERN STATES UTILITIES, INC.; Collier County by MARCO SHORES UTILITIES (Deltona); Hernando County by SPRING HILL UTILITIES (Deltona); and Volusia County by DELTONA LAKES UTILITIES (Deltona).	DOCKET NO. 920199-WS ORDER NO. PSC-95-1292-FOF-WS ISSUED: October 19, 1995

The following Commissioners participated in the disposition of this matter:

SUSAN F. CLARK, Chairman
J. TERRY DEASON
JOE GARCIA
JULIA L. JOHNSON
DIANE K. KIESLING

ORDER COMPLYING WITH MANDATE, REQUIRING REFUND, AND DISPOSING OF JOINT PETITION

BY THE COMMISSION:

BACKGROUND

Southern States Utilities, Inc., (SSU or utility) is a Class A water and wastewater utility operating in various counties in the State of Florida. On May 11, 1992, SSU filed an application to increase the rates and charges for 127 of its water and wastewater service areas regulated by this Commission. The official date of filing was established as June 17, 1992. According to the information contained in the minimum filing requirements (MFRs), the total water annual revenue filed in this application for 1991 was $12,319,321 and the net operating income was $1,616,165. The total wastewater annual revenue filed in this application for 1991 was $6,669,468 and the net operating income was $324,177.

In total, the utility requested interim rates designed to generate annual revenues of $16,806,594 for water and $10,270,606 for wastewater, increases of $3,981,192 (31.57%) and $2,997,359 (41.22%), respectively, according to the MFRs. The utility requested final rates designed to generate annual water revenues of $17,998,776 and $10,872,112 for wastewater, increases of $5,064,353 (40.16%) and $3,601,165 (49.53%), respectively, according to the MFRs. The approved test year for determining both interim and final rates is the historical year ended December 31, 1991.

By Order No. PSC-92-0948-FOF-WS, issued September 8, 1992, and as amended by Order No. PSC-92-0948A-FOF-WS, issued October 13, 1992, the Commission approved interim rates designed to generate annual water and wastewater revenues of $16,347,596 and $10,270,606, respectively.

By Order No. PSC-93-0423-FOF-WS, issued March 22, 1993, the Commission approved an increase in the utility's final rates and charges, basing the rates on a uniform rate structure. Numerous motions for reconsideration were decided by this Commission. On September 15, 1993, pursuant to the provisions of Order No. PSC-93-0423-FOF-WS, Commission staff approved the revised tariff sheets and the utility proceeded to implement the final rates. On October 8, 1993, Citrus County and Cypress and Oak Villages (COVA), now known as Sugarmill Woods Civic Association (Sugarmill Woods), filed a Notice of Appeal of the Final Order in the First District Court of Appeal. That Notice was amended to include the Commission as a party on October 12, 1993. On October 18, 1993, the utility filed a Motion to Vacate Automatic Stay. By Order No. PSC-93-1788-FOF-WS, issued December 14, 1993, the Commission granted the utility's motion to vacate the automatic stay. The Order on Reconsideration, Order No. PSC-93-1598-FOF-WS, was issued on November 2, 1993.

On April 6, 1995, the Commission's decision in Order No. PSC-93-0423-FOF-WS was reversed in part and affirmed in part by the First District Court of Appeal. Citrus County v. Southern States Utilities, Inc., 656 So. 2d 1307 (Fla. 1st DCA 1995). A mandate was issued by the First District Court of Appeal on July 13, 1995. SSU has sought discretionary review by the Florida Supreme Court. The Commission has filed a Notice of Joinder and Adoption of SSU's Brief. The mandate is not stayed by SSU's petition for discretionary review. City of Miami v. Arostegui, 616 So. 2d 1117 (Fla. 1st DCA 1993).

On August 28, 1995, a Joint Petition for Implementation of Stand-Alone Water and Wastewater Rates for SSU and for the Immediate Repayment of Illegal Overcharges with Interest was filed

by Citrus County, Sugarmill Woods, and Springhill Civic Association (Springhill). Springhill is not a party in this docket. Accordingly, we have not considered arguments made by Springhill. Citrus County and Sugarmill Woods are hereinafter collectively known as "petitioners".

In their Joint Petition, the petitioners basically request that the Commission immediately reduce the rates charged pursuant to Order No. PSC-93-0423-FOF-WS to stand-alone rates; immediately order SSU to make cash refunds to the customers for the difference between stand-alone rates and the uniform rates for the period interim rates were charged, as well as for the period permanent rates were approved; and require SSU to pay interest compounded monthly on all refunds from the date interim rates were first approved to the date the refunds are made.

PARTICIPATION BY THE PARTIES

Pursuant to Section 367.081, Florida Statutes, SSU has filed a new application requesting an increase in rates and charges. The new rate case is being processed under Docket No. 950495-WS. The official filing date has been established as August 2, 1995. Within sixty days of that date, pursuant to Section 367.082, Florida Statutes, we must rule on the utility's interim rate request. Because it is necessary to immediately decide on the issues herein, and because time constraints do not permit us to allow parties time to file briefs and have oral argument, we found it appropriate to allow parties to address the Commission at the Agenda Conference, with fifteen minutes allocated for each side.

THE COURT'S HOLDING

As stated earlier, the portion of Order No. PSC-93-0423-FOF-WS approving increased rates and charges based upon a uniform rate structure for SSU was reversed by the First District Court of Appeal and a mandate has been issued. The Court directed that the cause be "remanded for disposition consistent herewith." In reversing the Commission's decision, the Court stated that "[t]he Commission's order must be reversed based on our finding that chapter 367, Florida Statutes, did not give the Commission authority to approve uniform statewide rates for these utility systems which are operationally unrelated in their delivery of utility service." Citrus County at 1311. The Court states that "[h]ere, we find no competent substantial evidence that the facilities and land comprising the 127 SSU systems are functionally related in a way permitting the PSC to require that the customers of all systems pay identical rates." Id. at 1310. The Court holds that "[u]ntil the Commission finds that the facilities and land

owned by SSU and used to provide its customers with water and wastewater services are functionally related as required by the statute, uniform rates may not lawfully be approved." Id. at 1311.

DECISION ON REMAND

We will not reach the question of whether we can or cannot reopen the record to address the court's concern, because as a matter of policy in this case, we find that the record should not be reopened. Accordingly, we will not reopen this record.

We have reviewed the record in Docket No. 920199-WS. We find that another rate structure is supported by the evidence in the record. Our approved rate structure is discussed in greater detail below.

Rate Structure

In the original filing in this docket, the utility requested rates developed on a modified stand alone basis. According to the utility's proposal and its testimony, individual system revenue requirements should be calculated as the starting point in developing rates. The utility's proposal includes systems that were previously combined for ratemaking purposes in Lake, Marion, Putnam, and Seminole Counties. Also under the utility's proposal, dollar caps would be implemented on the water and wastewater bills, assuming the usage of 10,000 gallons of water. The utility's target for water was $52.00 and $65.00 for wastewater, resulting in a combined bill at 10,000 gallons consumption for water and wastewater service of $117.00. These proposed dollar levels are actually target benchmarks, rather than caps because as Witness Cresse testified, if a customer used more than 10,000 gallons of water, the customer would still be billed for all water used. SSU also factored a wastewater gallonage cap of 10,000 gallons into the equation. Finally, the utility's proposal supports recovering revenue deficiencies from both water and wastewater customers through an across the board increase over stand alone rates.

The rate structure approved herein contains two modifications to the utility's proposal. First, we have incorporated a wastewater gallonage cap of 6,000 gallons for all systems. We previously approved the 6,000 residential wastewater cap in Order No. PSC-93-0423-FOF-WS and that finding was not at issue in the appeal. In Order No. PSC-93-0423-FOF-WS, we recognized that consolidated factor analysis based on company data (Exhibit 39), as well as customer testimony, indicated that a 6,000 gallon residential wastewater cap would encompass the average usage of most of the utility's customers, as well as mitigate rate shock by

providing residential customers with a lower maximum wastewater bill. Our second modification is based on our rejection of the portion of the utility's proposal which supports recovering revenue deficiencies as a result of its proposed benchmarks from both water and wastewater customers through an across the board increase over stand alone cost rates. We disagree with the utility's proposal in that regard. Our approved rate structure differs from the utility's proposal in that there is no cross subsidization between water and wastewater systems. Revenue requirements were developed initially on a stand alone basis. Accordingly, we believe that any water deficiencies should be recovered from water customers and any wastewater deficiencies should be recovered from wastewater customers.

Upon our review of the Court's Order, the mandate, and the evidence presented in the record, we find that a modified stand alone rate structure, with the modifications discussed above, is appropriate and results in rates that are just, fair, and reasonable. Section 367.081(2)(a), Florida Statutes. We find that this rate structure maintains the basic financial integrity of each service area as expressed in rates, while at the same time, recognizes that the utility has consolidated various administrative operations to achieve efficiencies. It also addresses the issues of conservation, rate continuity and rate shock protection.

Final Rates

Consistent with our decision herein, SSU's final rates shall be calculated based on a modified individual system basis. All existing uniform rates shall be unbundled. The rates shall be developed based on a water benchmark of $52.00 at 10,000 gallons of consumption and a wastewater benchmark of $65.00 capped at 6,000 gallons of consumption, resulting in a combined bill, at 10,000 gallons of consumption, of $117.00. The utility shall file revised tariff sheets and a proposed customer notice to reflect the appropriate rates. The approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 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 shall provide proof of the date notice was given within 10 days after the date of notice.

The utility's revenue requirement was never challenged as a point on appeal. Accordingly, it shall not be changed. Therefore, the approved rates shall be designed to produce total annual operating revenues for all 127 systems of $15,828,704 for water and $10,179,468 for wastewater. This results in a net increase of

$3,325,992 (26.60 percent) for water and $3,323,530 (48.48 percent) for wastewater. Attachment A to this order, incorporated herein by reference, contains the schedules which reflect the rates derived pursuant to our decision herein.

1-Inch Water Meters

In making our decision, we have also considered the rate dynamics in those systems that had a significant percentage of the residential customer base receiving service through 1-inch meters. These included the service areas of Pine Ridge Utilities and Sugarmill Woods.

Numerous Pine Ridge customers testified that most of the homeowners had 1-inch meters, many were encouraged by the Utility to install a 1-inch meter, and that the proposed SSU rates and structure would place an undue burden on them. The Utility's proposed rate structure was a departure from the current flat rate to a rate that escalates by the American Waterworks Association factors. It was also established that most of the lots were large and would require a 1-inch meter for irrigation.

We have reviewed a late filed exhibit submitted by SSU, which indicates the percentage of residential customers with 1-inch meters compared to all residential customers of the Pine Ridge Utilities and Sugarmill Woods systems. This exhibit identified 84.8 percent of Pine Ridge Utilities and 88.9 percent of Sugarmill Woods residential customers with a 1-inch meter.

We believe that these customers should not be forced to carry an unfair allocation of expenses through their base facility charge on a 1-inch meter, since the 1-inch meter rather than the 5/8 inch x 3/4 inch meter size was basically the residential standard for these customers. We have applied the principles of rate continuity and judgment in setting these rate levels.

Refund Required

As previously stated, the First District Court of Appeal has determined that the Commission has not made the necessary finding in order to have implemented uniform rates for SSU. Earlier in this order, we found it appropriate to change the rate structure for SSU in order to comply with the Court's mandate. As expressed herein, the modified stand alone rate structure is the appropriate rate structure which is supported by the record in this docket. This change in the rate structure results in a rate decrease for some customers and a rate increase for others. We believe that the utility cannot collect from the customers who have paid less under

the uniform rate structure than the new rate structure would allow. We find that such action would violate the prohibition against retroactive ratemaking. See Gulf Power Co. v. Cresse, 410 So. 2d 492 (Fla. 1982) and Citizens v. PSC, 448 So. 2d 1024, 1027 (Fla. 1984), which hold that "retroactive ratemaking occurs when new rates are applied to prior consumption." For the customers who have paid more under the uniform rate structure, however, we find it appropriate to order the utility to refund the difference to those customers.

Before addressing the requirements of the refund and the conditions specifically, it is important to outline the series of events which have occurred that have influenced our decision herein. The Commission completed its disposition of pending reconsideration matters by vote at the September 28, 1993, agenda conference. Following the decisions rendered at that agenda but prior to the issuance of an order, Citrus County and COVA filed a Notice of Appeal with the First District Court of Appeal of Order No. PSC-93-0423-FOF-WS. Pursuant to Rule 25-22.061(3)(a), Florida Administrative Code, Citrus County's Notice of Appeal resulted in an automatic stay of Order No. PSC-93-0423-FOF-WS. The automatic stay prevented SSU from implementing final rates.

In response to that petition, SSU filed a Motion to Vacate the Stay. In accordance with the provisions of Rule 25-22.061(3), Florida Administrative Code, SSU indicated that it would extend the bond already in effect for interim purposes for a sufficient duration to comply with Commission rules for a lifting of the stay. The Commission voted to vacate the stay, citing SSU's compliance with the rule as sufficient basis to do so.

Upon reviewing the language from the Order Vacating the Stay and the transcripts from the Agenda Conference in which we voted on the utility's Motion to Vacate the Stay, we find that the utility accepted the risk of implementing the rates. It is clear that we recognized the need to secure the revenue increase both as a condition of vacating the stay and to insure funding of refunds in the event refunds were required. Having established a refund condition for those revenues, we can order a refund without violating retroactive ratemaking concepts. United Telephone Company v. Mann, 403 So. 2d 962 (Fla. 1981).

Refund Period

The First District Court of Appeal has determined that uniform rates should not have been implemented for any period of time in this docket because the finding that SSU's facilities and land were functionally related was not made. The utility implemented the

final rates in September, 1993. Therefore, the utility must determine the refunds for the entire period and covering the period between the initial effective date of the uniform rate up to the date at which a new rate structure can be implemented.

The refunds shall be made with interest pursuant to Rule 25-30.360, Florida Administrative Code, within 90 days of the date of this Order. We recognize that if the utility believes that the refunds cannot be completed within 90 days of the date of this Order, the utility may petition for an extension of time. SSU shall file refund reports pursuant to Rule 25-30.360(7), Florida Administrative Code. SSU shall apply any unclaimed refunds as contributions in aid of construction (CIAC) for the respective plants, pursuant to Rule 25-30.360(8), Florida Administrative Code.

Refund Methodology

To determine the refund for the customers, the revenue requirement allocated to the respective plants under the uniform rate shall be calculated, less miscellaneous service revenues. The resulting amount shall be compared to the revenue requirement allocated to those plants under the approved modified stand alone rates, less miscellaneous service revenues. The resulting percentage difference shall then be applied to the service revenues collected from each customer of those plants, during the time the refund is ordered. That result would be the refund due to the water and wastewater customers. SSU shall also make appropriate adjustments to the refund amount to factor in the two index and pass-through adjustments approved since our original decision in Docket No. 920199-WS.

Interest

In their Joint Petition, the petitioners request that the Commission require SSU to pay each customer interest, compounded monthly on the "outstanding overcharge balance," at the applicable interest rate prescribed in Section 55.03, Florida Statutes, for interest payable on judgments and decrees. The Joint Petition contains no rationale for this request.

According to Section 367.081(6), Florida Statutes, the Commission "shall direct the utility to refund with interest at a fair rate to be determined by the commission...." We find that Section 367.081, Florida Statutes, as the more specific statute, and not Section 55.03, Florida Statutes, is applicable here. Pursuant to Section 367.081(6), Florida Statutes, the Commission has determined how interest on refunds should be calculated. Rule 25-30.360(4)(a), Florida Administrative Code, provides that:

> In the case of refunds which the Commission orders to be made with interest, the average monthly interest rate until refund is posted to the customer's account shall be based on the 30 day commercial paper rate for high grade, unsecured notes sold through dealers by major corporation in multiples of $1,000 as regularly published in the Wall Street Journal.

Rule 25-30.360(4)(b), Florida Administrative Code, provides that the average monthly interest rate shall be calculated for each month of the refund period. Accordingly, we find that interest shall be calculated in accordance with Section 367.081(6), Florida Statutes, and Rule 25-30.360(4)(a), Florida Administrative Code.

REFUND OF ADDITIONAL INTERIM REVENUES NOT REQUIRED

In their Joint Petition, the petitioners requested a refund of the interim rates to the extent that the interim rates are greater than the final stand alone rates. The petitioners argue that since interim rates were calculated by adding a common dollar amount to the then current rates of each service area, the interim rates were partly uniform and calculated by combining these service areas for ratemaking purposes without a finding of functional relatedness.

The petitioners are correct that the interim rates approved in this docket were calculated by adding a common dollar amount to the then existing base facility and gallonage charges. However, this did not result in uniform interim rates, but only a uniform increase applied to the existing rates. Normally, interim rates are calculated by adding a fixed percentage to existing rates. As explained in Order No. PSC-92-0948-FOF-WS, we were concerned that by using that approach, the customers of those plants with higher rates would bear the burden of a greater portion of the interim rate increase than customers of the plants with lower rates. Thus, the already significant differences in rates among the service areas would be magnified. The percentage increase over test year revenues was approximately 30 percent for the water plants and 50 percent for the wastewater plants. A 30 percent increase to a $3.00 base facility charge would result in an increase of $.90, while that same percentage increase to a $12.00 base facility charge would result in an increase of $3.60. Because of these concerns, we found it appropriate to allocate the interim increase as a flat dollar amount increase to both the base facility charges and gallonage charges.

A refund of the interim increase was required by Orders Nos. PSC-93-0423-FOF-WS and PSC-93-1598-FOF-WS. The refund was necessary after the interim revenue requirements were recalculated using the same data used to establish final rates, as required by Section 367.082, Florida Statutes. This recalculation resulted in overages of interim revenues of 4.69 percent for water and 1.65 percent for wastewater. The same method used to calculate the interim increase was used to accomplish this refund. Thus, the interim base facility and gallonage charges were reduced by a flat dollar amount, and refunds were made based on the recalculated interim rates.

We find that a further refund of interim is not appropriate. The parties did not appeal the orders on interim rates, and never took issue with the interim revenue requirement or the interim rate structure. The decision of the Court addressed the implementation of a uniform rate structure, which was used for final rates.

SECURITY

On August 27, 1993, SSU obtained a bond in the amount of $5,918,227 to secure potential refunds of the interim rate increase. On December 14, 1993, the Commission issued Order No. PSC-93-1788-FOF-WS, granting SSU's motion to vacate a stay of Order No. PSC-93-0423-FOF-WS on the basis that SSU agreed to extend the bond already in effect for interim purposes. However, on December 14, 1993, SSU submitted an Appeal Bond in the amount of $3,000,000. Although the bond does not state an expiration date, we are concerned not only with the bond expiring but also with the amount of the appeal bond. Because uniform rates were collected over a two-year period, the total amount of refund could be as high as $8,200,000, including interest. Therefore, we find it appropriate to require SSU to extend the amount of the bond up to $8,000,000 until final disposition of this matter to ensure that there will be sufficient security to cover this amount for the period refunds will be completed.

JOINT PETITION

As stated earlier, on August 28, 1995, petitioners filed a Joint Petition for Implementation of Stand-Alone Water and Wastewater Rates for SSU and for the Immediate Repayment of Illegal Overcharges with Interest. The petitioners request that we immediately reduce the rates charged pursuant to Order No. PSC-93-0423-FOF-WS, immediately order SSU to make a cash refund to the customers for the difference for the period interim rates were charged, as well as the period permanent rates were approved, and require SSU to pay interest compounded monthly on all refunds from

the date interim rates were first approved to the date refunds are made. The requests made in the Joint Petition were addressed in various portions of this Order and we find that our decision herein disposes of this Petition in its entirety.

Based on the foregoing, it is therefore,

ORDERED by the Florida Public Service Commission that a modified stand alone rate structure as described herein is a just, fair, and reasonable rate structure for Southern States Utilities, Inc., and is supported by the record in Docket No. 920199-WS. It is further

ORDERED that Southern States Utilities, Inc.'s final rates shall be calculated based on the modified stand alone rate structure approved herein. It is further

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. It is further

ORDERED that each of the findings made in the body of this Order is hereby approved in every respect. It is further

ORDERED that all matters contained in the schedules attached hereto are by reference incorporated herein. It is further

ORDERED that Southern States Utilities, Inc., shall file revised tariff sheets and a proposed customer notice to reflect the appropriate rates. It is further

ORDERED that the approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 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. It is further

ORDERED that Southern States Utilities, Inc., shall provide proof of the date notice was given within 10 days after the date of notice. It is further

ORDERED that the refunds shall be made with interest in accordance with Rule 25-30.360, Florida Administrative Code. It is further

ORDERED that Southern States Utilities, Inc., shall file refund reports pursuant to Rule 25-30.360(7), Florida Administrative Code. It is further

ORDERED that Southern States Utilities, Inc., shall apply unclaimed refunds as contributions in aid of construction, pursuant to Rule 25-30.360, Florida Administrative Code. It is further

ORDERED that interest on the refunds shall be calculated pursuant to Section 367.081, Florida Statutes, and Rule 25-30.360, Florida Administrative Code. It is further

ORDERED that Southern States Utilities, Inc. shall extend the security until final disposition of this matter. It is further

ORDERED that our decision herein disposes of the Joint Petition filed by Sugarmill Woods Civic Association and Citrus County in its entirety. It is further

ORDERED that this docket be closed.

By ORDER of the Florida Public Service Commission, this 19th day of October, 1995.

Blanca S. Bayó

BLANCA S. BAYÓ, Director
Division of Records and Reporting

(S E A L)

LAJ

Dissents:

Commissioner Diane K. Kiesling dissented with respect to the amount of time allowed to Southern States Utilities, Inc., for completion of the refund. Commissioner Kiesling also dissented with respect to ordering the utility to extend the amount of its bond to $8,000,000. Commissioner Joe Garcia dissented on the majority's decision to implement the modified stand alone rate structure.

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 920199-WS
REVENUE AND RATE COMPARISONS – WATER
$52 CAP

Attachment A
Page 1 of 2

Water System	Indexed Capped Rate	
	Base Facility Charge	Gallonage Charge
Amelia Island	$4.68	$0.99
Apache Shores	$12.56	$3.87
Apple Valley	$4.51	$0.92
Bay Lake Estates	$10.90	$2.66
Beacon Hills	$4.75	$0.77
Beecher's Point	$8.35	$3.89
Burnt Store	$14.02	$4.60
Carlton Village	$5.51	$1.68
Chuluota	$8.53	$2.91
Citrus Park	$4.61	$1.67
Citrus Springs Utilities	$6.42	$2.41
Crystal River Highlands	$10.59	$4.00
Deltwyler Shores	$8.59	$1.61
Deltona Utilities	$4.24	$1.16
Del Ray Manor	$11.77	$1.60
Druid Hills	$6.52	$1.40
East Lake Harris Estates	$8.03	$2.33
Fern Park	$5.57	$1.79
Fern Terrace	$4.70	$1.34
Fisherman's Haven	$4.70	$1.76
Fountains	$23.22	$6.17
Fox Run	$15.76	$3.81
Friendly Center	$10.48	$3.20
Golden Terrace	$9.15	$3.09
Gospel Island Estates	$17.43	$5.12
Grand Terrace	$8.87	$3.38
Harmony Homes	$9.23	$1.86
Hermits Cove	$10.06	$4.05
Hobby Hills	$6.02	$2.83
Holiday Haven	$9.67	$3.53
Holiday Heights	$9.80	$2.18
Imperial Mobile Terrace	$6.00	$1.72
Intercession City	$12.62	$4.39
Interlachen Lake Est./Park Manor	$9.69	$2.50
Jungle Den	$12.23	$3.72
Keystone Heights	$5.63	$1.73
Kingswood	$8.31	$2.69
Lake Ajay Estates	$16.58	$4.16
Lake Brantley	$7.96	$1.91
Lake Conway Park	$7.82	$2.02
Lake Harriet Estates	$5.15	$1.27
Lakeview Villas	$18.95	$4.62
Leilani Heights	$5.50	$1.17

Water System	Indexed Capped Rate	
	Base Facility Charge	Gallonage Charge
Leisure Lakes	$9.25	$3.03
Marco Shores Utilities	$12.26	$3.53
Marion Oaks Utilities	$9.91	$3.52
Meredith Manor	$4.94	$1.35
Morningview	$8.55	$2.84
Oak Forest	$6.59	$1.87
Oakwood	$9.01	$2.51
Palisades Country Club	$13.02	$3.83
Palm Port	$8.77	$2.70
Palm Terrace	$10.21	$4.04
Palms Mobile Home Park	$10.56	$2.12
Picciola Island	$5.27	$1.51
Pine Ridge Estates	$9.00	$3.09
Pine Ridge Utilities	$4.85	$1.85
Piney Woods	$6.50	$1.66
Point O' Woods	$6.62	$3.25
Pomona Park	$8.61	$1.99
Postmaster Village	$9.43	$2.49
Quail Ridge	$11.13	$4.73
River Grove	$10.17	$3.49
River Park	$9.49	$2.99
Rolling Green/Rosemont	$9.84	$3.27
Salt Springs	$13.42	$4.31
Samira Villas	$13.54	$3.89
Saratoga Harbour/Welaka	$13.32	$4.08
Silver Lake Est./Western Shores	$3.61	$0.54
Silver Lake Oaks	$9.63	$5.45
Skycrest	$7.72	$1.93
Spring Hill Utilities	$3.98	$0.91
St. John's Highlands	$9.63	$3.47
Stone Mountain	$16.20	$4.47
Sugar Mill	$11.58	$3.94
Sugar Mill Woods	$2.64	$0.85
Sunny Hills Utilities	$9.09	$3.31
Sunshine Parkway	$8.36	$2.38
Tropical Park	$5.51	$2.56
University Shores	$4.76	$1.13
Venetian Village	$7.21	$1.85
Westmont	$6.31	$1.72
Windsong	$9.05	$3.37
Woodmere	$5.26	$1.09
Wootens	$11.57	$5.24
Zephyr Shores	$5.20	$2.35

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 920199-WS
REVENUE AND RATE COMPARISONS -- WASTEWATER
$65 CAP

	Indexed Capped Rate	
Wastewater System	Base Facility Charge	Gallonage Charge
Amelia Island	$12.82	$2.82
Apache Shores	$16.25	$6.77
Apple Valley	$12.54	$2.88
Beacon Hills	$13.72	$2.57
Beecher's Point	$28.74	$8.20
Burnt Store	$10.98	$4.23
Chuluota	$28.38	$7.07
Citrus Park	$23.23	$7.48
Citrus Springs Utilities	$13.13	$2.57
Deltona Utilities	$13.47	$5.71
Fisherman's Haven	$13.24	$4.23
Florida Cental Commerce Park	$13.28	$7.24
Fox Run	$13.92	$7.14
Holiday Haven	$13.16	$8.06
Jungle Den	$30.16	$8.31
Leilani Heights	$12.97	$4.31
Leisure Lakes	$8.55	$1.54
Marco Shores Utilities	$12.85	$7.39
Marion Oaks Utilities	$12.79	$8.28
Meredith Manor	$12.84	$4.84
Morningview	$25.41	$7.48
Palm Port	$13.28	$5.39
Palm Terrace	$11.90	$3.57
Park Manor	$18.88	$8.38
Point O' Woods	$18.44	$7.56
Salt Springs	$12.97	$5.05
Silver Lake Oaks	$21.99	$8.08
South Forty	$19.91	$7.83
Spring Hill Utilities	$10.11	$2.17
Sugar Mill	$14.08	$3.80
Sugar Mill Woods	$8.00	$2.19
Sunny Hills Utilities	$19.69	$8.41
Sunshine Parkway	$15.59	$3.92
University Shores	$12.42	$3.07
Venetian Village	$17.88	$9.07
Woodmere	$12.04	$3.77
Zephyr Shores	$10.13	$2.51